2025 Laporan Tahunan
Annual Report

Mitratel
by Telkom Indonesia

Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future



PT Dayamitra Telekomunikasi Tbk

Mitratel
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Tema *"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future"* merefleksikan komitmen Mitratel dalam mendukung agenda transformasi digital Indonesia yang menuntut infrastruktur telekomunikasi yang andal, merata, dan berkelanjutan sebagai fondasi utama. Di tengah percepatan adopsi teknologi digital di berbagai sektor, mulai dari layanan publik, pendidikan, kesehatan, hingga ekonomi digital, ketersediaan infrastruktur konektivitas menjadi prasyarat penting bagi terciptanya pertumbuhan yang inklusif dan berdaya saing.

Sepanjang tahun 2025, Mitratel memfokuskan strategi pada penguatan peran sebagai penyedia infrastruktur telekomunikasi digital yang memungkinkan transformasi digital nasional berjalan secara efektif. Hal ini diwujudkan melalui pengembangan menara dan fiber secara organik, peningkatan kualitas dan keandalan layanan, serta pemanfaatan digitalisasi proses operasional untuk mendukung kesiapan jaringan terhadap kebutuhan teknologi generasi berikutnya.

The theme "Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future" reflects Mitratel's commitment to supporting Indonesia's digital transformation agenda, which requires reliable, equitable, and sustainable telecommunications infrastructure as its primary foundation. Amid the acceleration of digital technology adoption across various sectors, from public services, education, and healthcare to the digital economy, the availability of connectivity infrastructure has become a critical prerequisite for achieving inclusive and competitive growth.

Throughout 2025, Mitratel focused its strategy on strengthening its role as a digital telecommunications infrastructure provider that enables national digital transformation to be carried out effectively. This was realized through the organic development of towers and fiber, enhancement of service quality and reliability, and the utilization of operational digitalization to support network readiness for next-generation technology requirements.

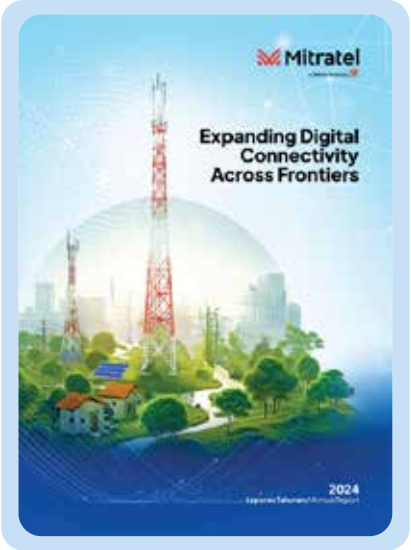
Pemberdayaan infrastruktur digital tersebut dilakukan dengan pendekatan berkelanjutan, di mana Perseroan mengintegrasikan prinsip tata kelola perusahaan yang baik, manajemen risiko yang disiplin, serta aspek lingkungan dan sosial ke dalam seluruh rantai nilai usaha. Dengan memastikan bahwa ekspansi dan pengelolaan infrastruktur dilakukan secara bertanggung jawab, Mitratel berkontribusi pada transformasi digital Indonesia yang tidak hanya cepat, tetapi juga berkelanjutan dan resilien.

Sejalan dengan arah pembangunan nasional, Mitratel memandang transformasi digital sebagai proses jangka panjang yang membutuhkan fondasi infrastruktur yang kokoh. Oleh karena itu, Perseroan berkomitmen untuk terus memperkuat ekosistem konektivitas nasional, mendorong pemerataan akses digital hingga wilayah terpencil, serta menciptakan nilai jangka panjang bagi pemangku kepentingan. Melalui peran tersebut, Mitratel menjadi enabler utama transformasi digital Indonesia menuju masa depan yang lebih inklusif, produktif, dan berkelanjutan.

The empowerment of digital infrastructure is carried out through a sustainable approach, whereby the Company integrates good corporate governance principles, disciplined risk management, and environmental and social aspects into its entire business value chain. By ensuring that infrastructure expansion and management are conducted responsibly, Mitratel contributes to Indonesia's digital transformation that is not only rapid but also sustainable and resilient.

In line with the direction of national development, Mitratel views digital transformation as a long-term process that requires a strong infrastructure foundation. Therefore, the Company is committed to continuously strengthening the national connectivity ecosystem, promoting equitable digital access to remote areas, and creating long-term value for stakeholders. Through this role, Mitratel acts as a key enabler of Indonesia's digital transformation toward a more inclusive, productive, and sustainable future.

Kesinambungan Tema
Theme Comunity



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Expanding Digital Connectivity Across Frontiers

PT Dayamitra Telekomunikasi Tbk berkomitmen untuk terus menyediakan infrastruktur telekomunikasi yang terintegrasi dalam rangka mendukung terciptanya konektivitas digital ke seluruh wilayah Indonesia, termasuk area terpencil, guna mendukung pemerataan akses telekomunikasi dan transformasi digital nasional. Dengan membangun infrastruktur telekomunikasi yang lebih luas dan andal, Mitratel turut berperan aktif sebagai penggerak utama dalam mengurangi kesenjangan digital, memungkinkan lebih banyak masyarakat dan pelaku bisnis untuk terhubung dengan layanan komunikasi berkualitas.

Upaya ini tidak hanya mendorong inklusi digital, tetapi juga memperkuat ekosistem ekonomi digital yang terus berkembang. Dalam menjalankan strategi ekspansi, Mitratel menerapkan *dual-pronged strategy*, yakni melalui ekspansi organik dan inorganik, guna mengembangkan ekosistem menara telekomunikasi yang terintegrasi sesuai dengan kebutuhan operator telekomunikasi. Ekspansi organik dilakukan melalui pembangunan menara baru di lokasi strategis, kolokasi, penguatan jaringan fiber optik, serta layanan *Power as a Service* (PaaS) untuk mendukung industri seluler yang lebih efisien dan berkelanjutan. Sementara itu, ekspansi inorganik dilakukan melalui akuisisi serta kolaborasi strategis dengan berbagai pihak guna mempercepat pertumbuhan infrastruktur. Pendekatan ini tidak hanya memperluas cakupan layanan Mitratel, tetapi juga menghadirkan solusi terintegrasi yang mendukung implementasi teknologi mutakhir, termasuk 5G, untuk membangun ekosistem digital yang lebih kuat, inovatif, dan berkelanjutan.

PT Dayamitra Telekomunikasi Tbk is committed to continuously providing integrated telecommunications infrastructure in the framework of supporting the creation of digital connectivity to all across Indonesia, including remote areas, to support equitable access to telecommunications and national digital transformation. By building broader and more reliable telecommunications infrastructure, Mitratel plays an active role as a key driver in reducing the digital gap, enabling more communities and businesses to connect with quality communication services.

This effort not only promotes digital inclusion but also strengthens the ever-growing digital economy ecosystem. In executing its expansion strategy, Mitratel implements a dual-pronged strategy through both organic and inorganic expansion to develop an integrated telecommunications tower ecosystem tailored to the needs of telecom operators. Organic expansion is carried out through the construction of new towers in strategic locations, colocation, strengthening the fiber optic network, and Power as a Service (PaaS) solutions to support more efficient and sustainable cellular industry. Meanwhile, inorganic expansion is carried out through acquisitions and strategic collaborations with various parties to accelerate infrastructure growth. This approach not only expands Mitratel's service coverage but also provides integrated solutions that support the implementation of cutting-edge technologies, including 5G, to build a stronger, more innovative, and sustainable digital ecosystem.



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Continue Growing and Catalyzing Connectivity Nationwide with Integrated Digital Infrastructure

Pembangunan infrastruktur digital merupakan salah satu faktor kunci untuk mempercepat proses digitalisasi di berbagai sektor. Dengan infrastruktur digital yang mumpuni, berbagai layanan dan aplikasi digital dapat diakses dengan mudah dan cepat oleh masyarakat dan pelaku usaha. Selain itu, ketersediaan menara telekomunikasi beserta infrastruktur digital pendukung ini memperkuat konektivitas yang disediakan operator seluler yang pada akhirnya berdampak positif terhadap digitalisasi di seluruh sektor.

Pada tahun 2023, Mitratel terus bertumbuh serta memperluas dan memperkuat posisinya sebagai katalisator utama dalam membangun konektivitas nasional, didukung oleh infrastruktur digital yang terintegrasi dengan teknologi terkini. Penambahan teknologi mutakhir ini tidak hanya membuat jaringan komunikasi menjadi lebih cepat dan lebih dapat diandalkan, tetapi juga menjadikan Mitratel sebagai salah satu pemimpin dalam transformasi digital di Indonesia.

The development of digital infrastructure is a pivotal factor in accelerating the digitalization process across multiple sectors. Armed with robust digital infrastructure, a plethora of digital services and applications become readily accessible, streamlining operations for both the public and business actors. Furthermore, the availability of telecommunications towers, coupled with supporting digital infrastructure, bolsters connectivity offered bymobile operators, which in turn contributes positively to digitalization in all sectors.

In 2023, Mitratel continued on its growth trajectory, expanding and fortifying its position as a prime catalyst in crafting national connectivity, buoyed by an infrastructure seamlessly integrated with cutting-edge technology. The addition of state-of-the-art technology not only elevates communication networks to be swifter and more reliable but also positions Mitratel as a frontrunner in Indonesia's digital transformation odyssey.

Sanggahan dan Batasan Tanggung Jawab [ARA-A.1.1] [ARA-B.B.1]
Disclaimer and Scope of Responsibilities

Laporan Tahunan 2025 PT Dayamitra Telekomunikasi Tbk ("Perseroan" atau "Mitratel") disusun sebagai bentuk pertanggungjawaban kinerja Perseroan kepada regulator, Pemegang Saham, dan seluruh pemangku kepentingan untuk periode 1 Januari 2025 hingga 31 Desember 2025. Penyusunan Laporan Tahunan ini telah mengacu pada Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik, serta memuat konten sesuai dengan Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik. Selain itu, penyusunan Laporan Tahunan juga mempertimbangkan praktik terbaik yang berlaku, termasuk kriteria penilaian *Annual Report Award* (ARA), *ASEAN Corporate Governance Scorecard* (ACGS), serta Pedoman Umum Governansi Korporat Indonesia (PUGKI).

Laporan Tahunan ini memuat informasi mengenai tujuan, kebijakan, rencana, strategi, serta kinerja operasional dan keuangan Perseroan yang disusun berdasarkan data dan informasi faktual yang dapat dipertanggungjawabkan kebenarannya. Selain itu, Laporan Tahunan ini juga menyajikan pandangan manajemen mengenai proyeksi dan rencana kerja Perseroan di masa mendatang yang disusun berdasarkan pernyataan-pernyataan prospektif dan berbagai asumsi terkait kondisi Perseroan serta lingkungan usaha yang relevan.

Pernyataan-pernyataan prospektif tersebut mencerminkan pandangan Perseroan pada tanggal penyusunan Laporan Tahunan ini dan mengandung risiko, ketidakpastian, serta asumsi-asumsi tertentu yang dapat menyebabkan realisasi kinerja dan hasil aktual di masa mendatang berbeda secara material dari yang diproyeksikan. Perbedaan tersebut dapat dipengaruhi oleh berbagai faktor, termasuk namun tidak terbatas pada kondisi ekonomi makro, dinamika industri, perubahan regulasi, persaingan usaha, serta faktor-faktor lain yang berada di luar kendali Perseroan dan Direksi.

Laporan Tahunan ini dapat memuat pernyataan mengenai kondisi keuangan, hasil usaha, kinerja operasional, prospek, serta rencana dan tujuan Perseroan di masa mendatang yang tidak sepenuhnya didasarkan pada fakta historis. Oleh karena itu, tidak terdapat jaminan bahwa proyeksi, rencana, atau asumsi yang digunakan akan sepenuhnya tercapai atau terbukti akurat di masa depan. Pernyataan-pernyataan tersebut tidak dapat dianggap sebagai jaminan atas kinerja Perseroan di masa mendatang.

The 2025 Annual Report of PT Dayamitra Telekomunikasi Tbk (the "Company" or "Mitratel") has been prepared as a form of accountability for the Company's performance to regulators, Shareholders, and all stakeholders for the period from January 1, 2025, to December 31, 2025. The preparation of this Annual Report refers to Financial Services Authority Regulation No. 29/POJK.04/2016 on the Annual Reports of Issuers or Public Companies and includes content in accordance with Financial Services Authority Circular No. 16/SEOJK.04/2021 on the Form and Content of Annual Reports of Issuers or Public Companies. In addition, the preparation of the Annual Report also considers applicable best practices, including the assessment criteria of the Annual Report Award (ARA), the ASEAN Corporate Governance Scorecard (ACGS), and the Indonesian Corporate Governance Guidelines (PUGKI).

This Annual Report contains information regarding the Company's objectives, policies, plans, strategies, as well as its operational and financial performance, prepared based on factual and verifiable data and information. In addition, this Annual Report also presents management's views on the Company's projections and future work plans, which are prepared based on forward-looking statements and various assumptions concerning the Company's conditions and the relevant business environment.

These forward-looking statements reflect the Company's views as of the date of preparation of this Annual Report and involve certain risks, uncertainties, and assumptions that may cause actual future performance and results to differ materially from those projected. Such differences may be influenced by various factors, including but not limited to macroeconomic conditions, industry dynamics, regulatory changes, business competition, and other factors beyond the control of the Company and the Board of Directors.

This Annual Report may contain statements regarding the Company's financial condition, results of operations, operational performance, prospects, as well as its future plans and objectives that are not entirely based on historical facts. Therefore, there can be no assurance that the projections, plans, or assumptions used will be fully achieved or proven accurate in the future. Such statements should not be regarded as guarantees of the Company's future performance.



Informasi mengenai kinerja historis, risiko, peluang, serta prospek keberlanjutan Perseroan disajikan secara lebih rinci dalam Laporan Keberlanjutan yang diterbitkan secara terpisah, namun merupakan bagian yang tidak terpisahkan dari Laporan Tahunan ini. Sehubungan dengan hal tersebut, Perseroan mengimbau kepada seluruh pemangku kepentingan untuk menggunakan informasi yang terdapat dalam Laporan Tahunan ini secara cermat dan bijaksana sebagai salah satu referensi dalam pengambilan keputusan.

Information regarding the Company's historical performance, risks, opportunities, and sustainability prospects is presented in greater detail in the Sustainability Report, which is published separately but forms an integral part of this Annual Report. In this regard, the Company urges all stakeholders to use the information contained in this Annual Report carefully and prudently as one of the references in making decisions.

Pemberitahuan Tabel dan Grafik

Tabel dan grafik pada Laporan Tahunan ini memaparkan data numerik dengan standar penulisan mengikuti kaidah Bahasa Indonesia. Pemaparan numerik dalam teks menggunakan standar kaidah bahasa Indonesia dan bahasa Inggris sesuai konteks.

Table and Graph Notification

The tables and graphs in this Annual Report present numerical data using formatting standards in accordance with Indonesian language conventions. Numerical presentation within the text follows Indonesian and English language conventions, as appropriate to the context.

Untuk memudahkan pemangku kepentingan, dokumen elektronik Laporan Tahunan 2025 ini dapat diakses dan diunduh melalui https://www.mitratel.co.id/

To facilitate stakeholders, the electronic version of this 2025 Annual Report can be accessed and downloaded at https://www.mitratel.co.id/

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Keunggulan Kompetitif
Competitive Advantage

Skala Aset Nasional yang Strategis dan Terdiversifikasi
Strategic and Diversified National Asset Scale

Mitratel memiliki portofolio menara telekomunikasi sejumlah 40.230 menara dan lebih dari 57.199 km jaringan kabel optik yang tersebar secara luas di seluruh wilayah Indonesia, mencakup area urban hingga non-urban. Skala aset yang besar dan terdiversifikasi ini memberikan keunggulan struktural dalam melayani seluruh operator jaringan seluler secara non-diskriminatif, sekaligus memperkuat daya tahan Perseroan terhadap perubahan siklus industri dan konsolidasi pelanggan.

Mitratel has a portfolio of 40,230 telecommunications towers and more than 57,199 km of fiber optic network widely distributed across Indonesia, covering both urban and non-urban areas. This large-scale and diversified asset provides a structural advantage in serving all mobile network operators on a non-discriminatory, while strengthening the Company's resilience to industry cycle changes and customer consolidation.



Pertumbuhan Operasional yang Kuat Berbasis Tata Kelola dan Manajemen Aset
Strong Operational Growth Driven by Governance and Asset Management

- Keunggulan operasional Perseroan ditopang oleh penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/ GCG) serta praktik manajemen aset yang terstruktur dan terstandardisasi. Melalui pendekatan berbasis risiko dan kepatuhan, Mitratel memastikan keandalan aset, kualitas layanan, serta kesinambungan operasional dalam jangka panjang.
- Mitratel mencatat pertumbuhan jumlah menara dan *tenant* tertinggi di Indonesia, didukung oleh kombinasi strategi organik (penambahan menara baru) dan strategi inorganik (akuisisi menara dari operator lain seperti Telkomsel dan Indosat Ooredoo Hutchison).
- Lebih dari 50% kolokasi berada di luar Jawa, menunjukkan keberhasilan penetrasi ke wilayah dengan potensi pertumbuhan tinggi.

- The Company's operational excellence is supported by the implementation of Good Corporate Governance (GCG) and structured, standardized asset management practices. Through a risk-based and compliance-driven approach, Mitratel ensures asset reliability, service quality, and long-term operational continuity.
- Mitratel recorded the highest growth in tower and tenant numbers in Indonesia, supported by a combination of organic strategies (new tower additions) and inorganic strategies (tower acquisitions from operators such as Telkomsel and Indosat Ooredoo Hutchison).
- More than 50% of colocations are outside Java, demonstrating successful penetration into high-growth potential regions.

Neraca dan Arus Kas yang Superior serta Struktur Permodalan yang Sehat
Superior Balance Sheet and Cash Flow with a Healthy Capital Structure

Mitratel menerapkan pengelolaan keuangan yang *prudent* dengan fokus pada efisiensi belanja modal, optimalisasi struktur biaya, serta pengendalian *leverage* secara terukur. Disiplin finansial ini memberikan fleksibilitas strategis bagi Perseroan untuk mendukung ekspansi organik, menjaga likuiditas, serta mempertahankan profil risiko yang sehat dan berkelanjutan.

Rasio utang yang sehat, ditambah dengan kemampuan menghasilkan pendapatan stabil dari aset menara, memberikan fleksibilitas bagi Mitratel untuk terus tumbuh tanpa mengorbankan stabilitas keuangan.

Mitratel implements prudent financial management with a focus on capital expenditure efficiency, cost structure optimization, and measured leverage control. This financial discipline provides the Company with strategic flexibility to support organic expansion, maintain liquidity, and sustain a healthy and resilient risk profile.

A healthy debt ratio, combined with the ability to generate stable revenue from tower assets, provides Mitratel with the flexibility to continue growing without compromising financial stability.

Penguasaan Pangsa Pasar dengan Pelanggan Berkualitas
Market Leadership with High-Quality Clients

Mitratel bekerja sama dengan seluruh operator jaringan seluler utama di Indonesia, menjadikan Mitratel sebagai penyedia infrastruktur yang dipercaya secara luas oleh pelaku industri. Basis pelanggan yang terdiversifikasi dan berkualitas ini mencerminkan kekuatan reputasi Mitratel serta kemampuan dalam menjaga hubungan jangka panjang yang berkelanjutan. Penguasaan pangsa pasar tersebut semakin diperkuat oleh kapabilitas Mitratel dalam menyediakan infrastruktur di lokasi-lokasi strategis yang memiliki nilai ekonomi dan jaringan tinggi bagi operator.

Mitratel collaborates with all major mobile network operators in Indonesia, positioning Mitratel as a widely trusted infrastructure provider within the industry. This diversified and high-quality customer base reflects Mitratel's strong reputation and its ability to sustain long-term relationships. This market share leadership is further strengthened by Mitratel's capability to provide infrastructure in strategic locations that offer high economic and network value for operators.



Bisnis Menara dan Fiber Optik yang Tumbuh Pesat
Rapid Growth in Tower and Fiber Optic Business

Selain memiliki dan mengelola 40.230 menara menara, Mitratel melengkapi dengan konektivitas antar menara berbasis fiber optik (*fiber to the tower*) untuk meningkatkan kualitas dan kapasitas jaringan telekomunikasi. Penawaran layanan tambahan, seperti infrastruktur digital dan solusi proyek memberikan nilai tambah bagi para *mobile network operator* (MNO).

In addition to owning and managing 40.230 towers, Mitratel equips them with fiber optic-based inter-tower connectivity (fiber to the tower) to enhance quality and capacity of the telecommunications network. Additional service offerings, such as digital infrastructure and project solutions, provide added value for mobile network operators (MNOs).

Transformasi Menuju Infrastruktur Digital Terintegrasi
Transformation Toward Integrated Digital Infrastructure

Mitratel secara bertahap melakukan transformasi dari penyedia menara telekomunikasi menjadi perusahaan infrastruktur digital terintegrasi. Pengembangan kapabilitas pendukung seperti fiber optik, *managed services*, serta kesiapan terhadap teknologi masa depan memperluas proposisi nilai Perseroan dan meningkatkan relevansinya dalam ekosistem digital nasional.

Mitratel is progressively transforming from a telecommunications tower provider into an integrated digital infrastructure company. The development of supporting capabilities such as fiber optics, managed services, and readiness for future technologies expands the Company's value proposition and enhances its relevance within the national digital ecosystem.

Komitmen ESG sebagai Sumber Keunggulan Berkelanjutan
ESG Commitment as a Source of Sustainable Excellence

Mitratel menempatkan aspek *Environmental, Social, and Governance* (ESG) sebagai bagian integral dari strategi bisnis dan pengambilan keputusan. Penerapan standar keberlanjutan yang terukur tidak hanya memperkuat kepercayaan pemangku kepentingan, tetapi juga meningkatkan daya saing Perseroan di mata investor global yang semakin berorientasi pada nilai keberlanjutan jangka panjang.

Mitratel berfokus pada keberlanjutan dengan mengadopsi tata kelola berstandar tinggi, berinovasi dalam penggunaan material yang ramah lingkungan, serta memperluas inisiatif tanggung jawab sosial. Upaya ini dilakukan untuk memastikan Mitratel mampu bertumbuh secara berkelanjutan dalam jangka panjang. Dalam rangka mengurangi emisi karbon, Mitratel juga melakukan peremajaan panel surya, modifikasi pada genset, serta mengadopsi penggunaan baterai lithium. Selain itu, Mitratel turut memberikan solusi kepada MNO melalui layanan *platform as a service* (PaaS) yang mendukung efisiensi energi dan pengurangan jejak karbon.

Mitratel places Environmental, Social, and Governance (ESG) aspects as an integral part of its business strategy and decision-making. The implementation of measurable sustainability standards not only strengthens stakeholder trust but also enhances the Company's competitiveness in the eyes of global investors who are increasingly oriented toward long-term sustainable value.

Mitratel is focused on sustainability by adopting high standard governance practices, innovating with environmentally friendly materials, and expanding its social responsibility initiatives. These efforts are aimed at ensuring long-term sustainable growth. As part of its carbon emission reduction strategy, Mitratel is also rejuvenating solar panels, modifying generators, and adopting lithium battery usage. Additionally, Mitratel provides solutions to MNOs through its platform as a service (PaaS) offering that support energy efficiency and carbon footprint reduction.

Kinerja Keuangan dan Operasional yang Solid dengan Model Bisnis Infrastruktur yang Resilien
Solid Financial and Operational Performance with a Resilient Infrastructure Business Model

- Sebagai perusahaan infrastruktur dengan karakteristik pendapatan jangka panjang dan berulang (*recurring income*), Mitratel memiliki visibilitas arus kas yang kuat dan stabil. Model bisnis ini memungkinkan Perseroan menjaga keseimbangan antara pertumbuhan berkelanjutan, pengelolaan risiko, serta penciptaan nilai jangka panjang bagi Pemegang Saham, bahkan di tengah kondisi pasar yang volatil.
- Mitratel memiliki arus kas yang kuat dan menghasilkan pendapatan berulang dari penyewaan menara jangka panjang, didukung oleh pelanggan berkualitas, seperti Telkomsel, Indosat Ooredoo Hutchison, XL Axiata, dan XLSmart.
- Struktur modal dan tingkat profitabilitas yang sehat memungkinkan Mitratel untuk terus berekspansi baik secara organik maupun inorganik.

- As an infrastructure company characterized by long-term and recurring revenue (recurring income), Mitratel has strong and stable cash flow visibility. This business model enables the Company to maintain a balance between sustainable growth, risk management, and long-term value creation for Shareholders, even amid volatile market conditions.
- Mitratel maintains strong cash flow and generates recurring income from long-term tower leasing, supported by high-quality customers, such as Telkomsel, Indosat Ooredoo Hutchison, XL Axiata, and dan XLSmart.
- A healthy capital structure and profitability levels enables Mitratel to continuously expand both organically and inorganically.

Sasaran Strategis Tahun 2025

Sasaran Strategis Tahun 2025

Bisnis Menara dan Fiber Optik
Tower and Fiber Optic Business

- Memperkuat posisi Mitratel sebagai penyedia infrastruktur menara dan fiber optik yang terintegrasi.
- Mendorong pertumbuhan *tenancy ratio* melalui peningkatan kolokasi dan memaksimalkan pemanfaatan aset eksisting.
- Ekspansi ke pasar regional (Asia Tenggara).

- Strengthening Mitratel's position as an integrated tower and fiber optic infrastructure provider.
- Driving tenancy ratio growth by increasing colocation and maximizing the utilization of existing assets.
- Expanding into regional markets (Southeast Asia).

Bisnis Lainnya
Other Businesses

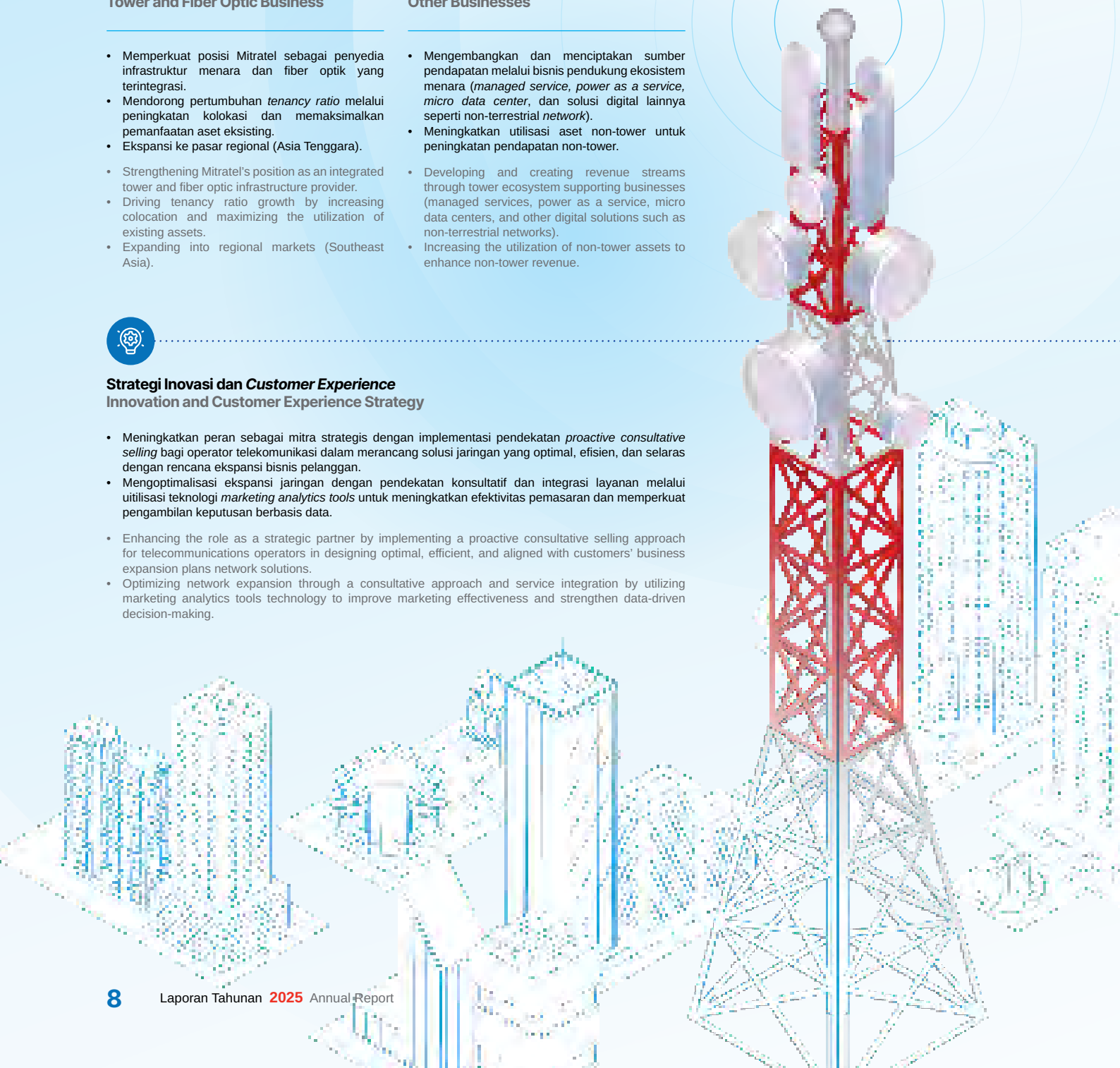
- Mengembangkan dan menciptakan sumber pendapatan melalui bisnis pendukung ekosistem menara (*managed service, power as a service, micro data center*, dan solusi digital lainnya seperti non-terrestrial *network*).
- Meningkatkan utilisasi aset non-tower untuk peningkatan pendapatan non-tower.

- Developing and creating revenue streams through tower ecosystem supporting businesses (managed services, power as a service, micro data centers, and other digital solutions such as non-terrestrial networks).
- Increasing the utilization of non-tower assets to enhance non-tower revenue.

Strategi Inovasi dan *Customer Experience*
Innovation and Customer Experience Strategy

- Meningkatkan peran sebagai mitra strategis dengan implementasi pendekatan *proactive consultative selling* bagi operator telekomunikasi dalam merancang solusi jaringan yang optimal, efisien, dan selaras dengan rencana ekspansi bisnis pelanggan.
- Mengoptimalisasi ekspansi jaringan dengan pendekatan konsultatif dan integrasi layanan melalui uitilisasi teknologi *marketing analytics tools* untuk meningkatkan efektivitas pemasaran dan memperkuat pengambilan keputusan berbasis data.

- Enhancing the role as a strategic partner by implementing a proactive consultative selling approach for telecommunications operators in designing optimal, efficient, and aligned with customers' business expansion plans network solutions.
- Optimizing network expansion through a consultative approach and service integration by utilizing marketing analytics tools technology to improve marketing effectiveness and strengthen data-driven decision-making.



Strategi Pengembangan Bisnis
Business Development Strategy

- Mendorong pertumbuhan bisnis melalui strategi organik dan anorganik.
- Optimalisasi portofolio aset melalui akuisisi selektif dan kerja sama strategis.

- Driving business growth through organic and inorganic strategies.
- Optimizing the asset portfolio through selective acquisitions and strategic partnerships.

Strategi Teknologi
Technology Strategy

- Menjalin kemitraan strategis dengan pihak ketiga.
- Melaksanakan pengujian penerapan teknologi baru yang relevan dengan kebutuhan operasional dan pengembangan bisnis Perseroan melalui rangkaian pelaksanaan *Proof of Concept* (PoC) dan kegiatan *research and development* bersama penyedia teknologi global.
- Mengimplementasikan *IT Master Plan* dengan mempertimbangkan kebutuhan proses bisnis dan keamanan siber.

- Establishing strategic partnerships with third parties.
- Conducting trials for the implementation of new technologies relevant to the Company's operational needs and business development through a series of Proof of Concept (PoC) and research and development activities in collaboration with global technology providers.
- Implementing the IT Master Plan by considering business process requirements and cybersecurity.



Seluruh sasaran strategis Perseroan ditetapkan dan dijalankan melalui keterlibatan aktif Dewan Komisaris dan Direksi yang berperan dalam perumusan, evaluasi, serta peninjauan arah strategis dan rencana kerja Perseroan secara terstruktur dan berkelanjutan. Proses tersebut dilakukan sekurang-kurangnya 1 kali dalam setiap tahun buku, sebagaimana diatur dalam Anggaran Dasar dan Anggaran Rumah Tangga (AD/ART) Perseroan, guna memastikan strategi yang ditetapkan tetap relevan dan selaras dengan dinamika usaha. Dalam proses tersebut, Dewan Komisaris memberikan arahan dan melakukan pengawasan strategis, sedangkan Direksi bertanggung jawab atas perumusan dan penyempurnaan strategi Perseroan. Selanjutnya, Direksi memiliki mekanisme yang jelas untuk meninjau, memantau, dan mengawasi implementasi strategi melalui penetapan rencana kerja dan anggaran tahunan, penurunan strategi ke dalam indikator kinerja utama, serta evaluasi kinerja secara berkala. Hasil pelaksanaan dan evaluasi strategi tersebut secara rutin dilaporkan kepada Dewan Komisaris.

Strategi Finansial
Financial Strategy

- Menjaga struktur keuangan yang sehat dan berkelanjutan.
- Mengoptimalkan *cost of capital* melalui pendanaan alternatif dengan skema sukuk dan obligasi serta mempersiapkan skema *green financing* dengan *cost of fund* yang kompetitif.
- Menerapkan sistem manajemen aset dan portfolio Perseroan yang terintegrasi melalui platform digital.

- Maintaining a healthy and sustainable financial structure.
- Optimizing the cost of capital through alternative funding schemes such as sukuk and bonds, while preparing green financing schemes with a competitive cost of funds.
- Implementing an integrated asset and portfolio management system through digital platforms.

Strategi ESG
ESG Strategy

- Mengintegrasikan prinsip ESG dalam strategi dan operasional bisnis.
- Mendorong penerapan *green energy* dan efisiensi energi untuk mencapai target *net zero* pada tahun 2060.
- Meningkatkan inklusivitas tenaga kerja, penguatan kesehatan dan keselamatan kerja, serta komitmen untuk mendorong keadilan sosial dan manfaat ekonomi bagi masyarakat luas.
- Menekankan penerapan tata kelola perusahaan yang baik, kepatuhan terhadap peraturan yang berlaku, penguatan sistem keamanan informasi dan manajemen risiko, penerapan praktik bisnis yang beretika, serta pengelolaan rantai pasok yang bertanggung jawab dan berkelanjutan.

- Integrating ESG principles into business strategy and operations.
- Promoting the adoption of green energy and energy efficiency to achieve the net zero target by 2060.
- Enhancing workforce inclusivity, strengthening occupational health and safety, and committing to advancing social equity and delivering economic benefits to the broader community.
- Emphasizing the implementation of good corporate governance, compliance with applicable regulations, strengthening information security systems and risk management, applying ethical business practices, and managing a responsible and sustainable supply chain.

Strategi Organisasi dan Sumber Daya Manusia
Organization and Human Resources Strategy

- Restrukturisasi fungsi organisasi melalui pemisahan fungsi manajemen asset ke dalam Direktorat Asset.
- Internalisasi, peningkatan *employee wellbeing*, serta penguatan budaya kinerja, kolaborasi, dan inovasi berbasis nilai Telkom Group.
- Pengembangan kapasitas dan kapabilitas karyawan secara berkelanjutan melalui program pelatihan dan pengembangan karyawan seperti *Leadership Development Program* dan *monthly*.

- Restructuring organizational functions by separating the asset management function into the Asset Directorate.
- Internalizing, enhancing employee well-being, and strengthening a performance-driven, collaborative, and innovation-oriented culture based on Telkom Group values.
- Continuously developing employee capacity and capabilities through employee training and development programs such as the Leadership Development Program and monthly development initiatives.

All of the Company's strategic objectives are established and implemented through active involvement of the Board of Commissioners and Board of Directors, who play a role in the formulation, evaluation, and review of the Company's strategic direction and work plans in a structured and ongoing manner. This process is carried out at least once each fiscal year, as stipulated in the Company's Articles of Association and Bylaws (AD/ART), to ensure that the established strategies remain relevant and aligned with business dynamics. In this process, the Board of Commissioners provides direction and conducts strategic oversight, while the Board of Directors is responsible for formulating and refining the Company's strategy. Furthermore, the Board of Directors has a clear mechanism to review, monitor, and supervise the implementation of the strategy through the establishment of the annual work plan and budget, the translation of strategy into key performance indicators, and periodic performance evaluations. The results of the implementation and evaluation of the strategy are regularly reported to the Board of Commissioners.

Kinerja Tahun 2025
Excellent Performance in 2025

Total Aset
Total Assets

2025	58.350.129
2024	58.139.702

(jutaan Rupiah / million Rupiah)

Meningkat
Increased by **0,4%**

Pendapatan
Revenue

2025	9.534.083
2024	9.307.786

(jutaan Rupiah / million Rupiah)

Meningkat
Increased by **2,4%**

EBITDA

2025	7.834.724
2024	7.695.627

(jutaan Rupiah / million Rupiah)

Meningkat
Increased by **1,8%**

Laba Tahun Berjalan
Income for the Year

2025	2.119.352
2024	2.107.671

(jutaan Rupiah / million Rupiah)

Meningkat
Increased by **0,6%**

Total Menara
Total Towers

2025	40.230
2024	39.404

(Unit)

Meningkat
Increased by **2,1%**

Total *Tenant*
Total Tenants

2025	63.084
2024	59.868

(Unit)

Meningkat
Increased by **5,4%**

Fiber

2025	57.199
2024	51.039

(km)

Meningkat
Increased by **12,1%**

Tenancy Ratio

2025	1,57
2024	1,52

(x)

Meningkat
Increased by **3,3%**

Indeks Kepuasan Pelanggan
Customer Satisfaction Index

2025	96,4
2024	95,9

(%)

Meningkat
Increased by **0,5%**

Menjaga kepemimpinan dengan pangsa pasar sebesar

Maintaining leadership with a market share of

55%

untuk *rollout*
31 Desember 2025

for the rollout as of December 31, 2025,

di mana 71% penggelaran kolokasi berada di luar Jawa

with 71% of co-locations deployed outside Java

Secara agresif memenuhi permintaan *fiber-to-the tower* dari MNO, dengan pertumbuhan pendapatan sekitar

Aggressively fulfilling MNOs demand for fiber-to-the-tower, with revenue growth of around

17,7% YoY

dan pangsa pasar fiber sebesar

and a fiber market share of

42%

Peringkat Risiko ESG Terbaik di antara perusahaan menara dan telekomunikasi, dan menempati peringkat 12 untuk *ESG Score for Listed Companies* in Indonesia serta tercatat dalam Indeks *IDX ESG Leaders* (*Sustainalytics*: 18.8; *low risk*)

Best ESG Risk Rating among tower and telecommunications companies, and ranked 12th for ESG Score for Listed Companies in Indonesia and listed in IDX ESG Leaders Index (Sustainalytics: 18.8; low risk)

Peringkat Perusahaan
Company Rating

Pefindo: idAAA*Stable* (*Triple A; Stable Outlook*)

Daftar Isi
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KILAS KINERJA
Performance Overview

Ikhtisar Keuangan [ARA-A.1.2] [ARA-A.1.2.0]
Financial Highlights

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	2023*	Description
Laporan Posisi Keuangan Konsolidasian				**Consolidated Statements of Financial Position**
Aset Lancar	**3.051.397**	3.446.526	3.459.655	Current Assets
Aset Tidak Lancar	**55.298.732**	54.693.176	53.819.060	Non-Current Assets
Total Aset	**58.350.129**	**58.139.702**	**57.278.715**	**Total Assets**
Liabilitas Jangka Pendek	**7.500.364**	12.285.940	11.124.294	Current Liabilities
Liabilitas Jangka Panjang	**17.498.564**	12.467.068	12.036.069	Non-Current Liabilities
Total Liabilitas	**24.998.928**	**24.753.008**	**23.160.363**	**Total Liabilities**
Total Ekuitas	**33.351.201**	**33.386.694**	**34.118.352**	**Total Equity**
Total Liabilitas dan Ekuitas	**58.350.129**	**58.139.702**	**57.278.715**	**Total Liabilities and Equity**
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian				**Consolidated Statement of Profit or Loss and Other Comprehensive Income**
Pendapatan	**9.534.083**	9.307.786	8.683.800	Revenue
Beban Pokok Pendapatan	**(4.727.954)**	(4.506.730)	(4.408.555)	Cost of Revenues
Laba Bruto	**4.806.129**	4.801.056	4.275.245	Gross Income
Beban Usaha	**(653.157)**	(622.110)	(597.655)	Operating Expenses
Laba Usaha	**4.152.972**	4.178.946	3.677.590	Operating Income
Penghasilan Lain-Lain - Neto	**90.697**	95.901	277.986	Other Income - Net
Laba Sebelum Beban Pendanaan dan Pajak	**4.243.669**	4.274.847	3.955.576	Income Before Finance Cost and Tax
Laba Sebelum Pajak Final dan Pajak Penghasilan	**2.980.555**	2.953.949	2.754.463	Income Before Final Tax and Income Tax
Beban Pajak Final	**(732.450)**	(692.629)	(600.601)	Final Tax Expense
Laba Sebelum Pajak Penghasilan	**2.248.105**	2.261.320	2.153.862	Income Before Income Tax
Beban Pajak - Neto	**(128.753)**	(157.324)	(132.304)	Tax Expense - Net
Laba Tahun Berjalan yang dapat Diatribusikan kepada:	**2.119.352**	**2.107.671**	**2.010.328**	**Income for the Year Attributable to:**
Pemilik Entitas Induk	**-**	-	-	Owner of the Parent Entity
Kepentingan Non-Pengendali	**-**	-	-	Non-Controlling Interests
(Rugi)/Penghasilan Komprehensif Lain - Setelah Pajak	**(2.976)**	523	1.769	Other Comprehensive Income/(Loss)- Net of Tax
Total Penghasilan Komprehensif Tahun Berjalan yang dapat Diatribusikan kepada:	**2.116.376**	**2.108.194**	**2.012.140**	**Total Comprehensive Income for the Year Attributable to:**
Pemilik Entitas Induk	**-**	-	-	Owner of the Parent Entity
Kepentingan Non-Pengendali	**-**	-	-	Non-Controlling Interests
Laba per Saham Dasar (Angka Penuh)				Basic Earnings per Share (Full Amount)
Dasar	**26**	26	24	Basic
Dilusian	**26**	26	24	Diluted
Laporan Arus Kas Konsolidasian				**Consolidated Statements of Cash Flows**
Arus Kas Neto yang Diperoleh dari Aktivitas Operasi	**6.776.465**	6.632.221	5.206.963	Net Cash Flows Provided by Operating Activities
Arus Kas Neto yang Digunakan untuk Aktivitas Investasi	**(2.250.538)**	(3.489.876)	(6.555.803)	Net Cash Flows Used in Investing Activities
Arus Kas Neto yang Digunakan untuk Aktivitas Pendanaan	**(4.513.812)**	(3.436.111)	(4.108.316)	Net Cash Flows Used in Financing Activities

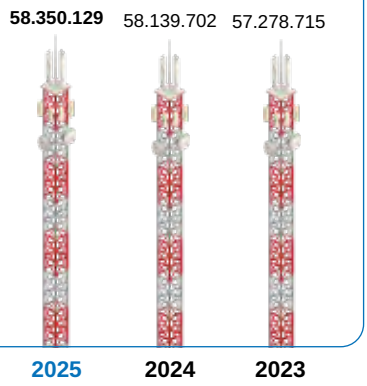
(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	2023*	Description
Rasio Keuangan				**Financial Ratio**
Return on Assets (ROA) (%) [ARA-A.1.2.1]	3,6	3,6	3,5	Return on Assets (ROA) (%) [ARA-A.1.2.1]
Return on Equity (ROE) (%) [ARA-A.1.2.2]	6,4	6,3	5,9	Return on Equity (ROE) (%) [ARA-A.1.2.2]
Debt-to-Equity Ratio (DER) (x)	0,6	0,5	0,5	Debt-to-Equity Ratio (DER) (x)
Current Ratio (%) [ARA-A.1.2.4]	40,7	28,1	31,1	Current Ratio (%) [ARA-A.1.2.4]
Debt to EBITDA (x) [ARA-A.1.2.7]	2,4	2,3	2,3	Debt to EBITDA (x) [ARA-A.1.2.7]
EBITDA Margin (%) [ARA-A.1.2.7]	82,2	82,7	80,4	EBITDA Margin (%) [ARA-A.1.2.7]
Net Income Margin (%) [ARA-A.1.2.3]	22,2	22,6	23,2	Net Income Margin (%) [ARA-A.1.2.3]
Rasio Total Liabilitas terhadap Total Aset (%) [ARA-A.1.2.6]	42,8	42,6	40,4	Ratio of Total Liabilities to Total Assets (%) [ARA-A.1.2.6]
Rasio Total Liabilitas terhadap Total Ekuitas (%) [ARA-A.1.2.5]	75,0	74,0	67,9	Ratio of Total Liabilities to Total Equity (%) [ARA-A.1.2.5]

* Pada tanggal 2 Desember 2024, Perseroan melakukan akuisisi saham PT Ultra Mandiri Telekomunikasi, Entitas Sepengendali yang dikendalikan oleh Negara Kesatuan Republik Indonesia sebesar 100% sebanyak 42.865 lembar saham. Atas transaksi tersebut, laporan posisi keuangan konsolidasian pada tanggal 31 Desember 2023 dan 1 Januari 2023 serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada tanggal 31 Desember 2023 telah disajikan kembali seolah-olah entitas yang diakuisisi telah bergabung sejak periode di mana entitas yang bergabung berada dalam sepengendalian, yaitu sebelum tanggal 1 Januari 2023. / On December 2, 2024, the Company acquired 100% of the shares of PT Ultra Mandiri Telekomunikasi, a Common Control Entity controlled by the Unitary State of the Republic of Indonesia, amounting to 42,865 shares. As a result of this transaction, the consolidated statement of financial position as of December 31, 2023, and January 1, 2023, as well as the consolidated statement of profit or loss and other comprehensive income as of December 31, 2023, have been restated as if the acquired entity had been merged since the period in which the merging entity was under common control, i.e., before January 1, 2023.

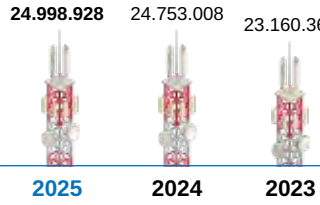
Total Aset
Total Assets

dalam jutaan Rupiah / in millions of Rupiah



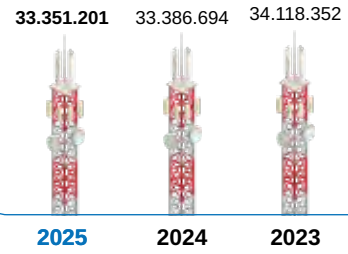
Total Liabilitas
Total Liabilities

dalam jutaan Rupiah / in millions of Rupiah



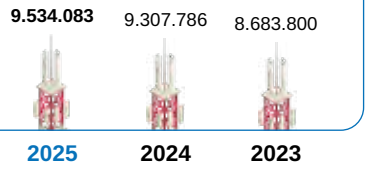
Total Ekuitas
Total Equity

dalam jutaan Rupiah / in millions of Rupiah



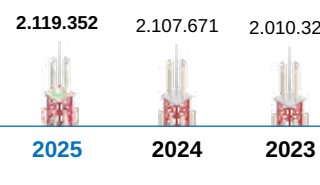
Pendapatan
Revenue

dalam jutaan Rupiah / in millions of Rupiah



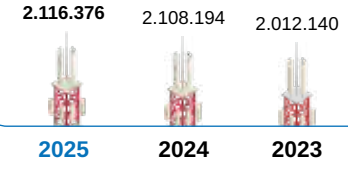
Laba Tahun Berjalan
Income for the Year

dalam jutaan Rupiah / in millions of Rupiah



Penghasilan Komprehensif Tahun Berjalan
Comprehensive Income for the Year

dalam jutaan Rupiah / in millions of Rupiah



Ikhtisar Operasional
Operational Highlights

Jaringan Usaha
Business Network

Uraian	Satuan Unit	2025	2024	2023	Description
Total Menara	Unit	40.230	39.404	38.014	Total Towers
Total *Tenant*	Unit	63.084	59.868	57.409	Total Tenants
Total *Tenant* (termasuk *Reseller*)	Unit	65.734	62.628	60.227	Total Tenants (including Reseller)
Fiber	Km	57.199	51.039	32.521	Fiber
Tenancy Ratio	x	1,57	1,52	1,51	Tenancy Ratio
Indeks Kepuasan Pelanggan	%	96,4	95,9	93,3	Customer Satisfaction Index

Segmen Usaha
Business Segment

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	2023*	Description
Sewa Menara dan FO	8.858.770	8.673.679	8.059.527	Towers and FO Lease
Lainnya	675.313	634.107	624.273	Others
Total Pendapatan	**9.534.083**	**9.307.786**	**8.683.800**	**Total Revenues**

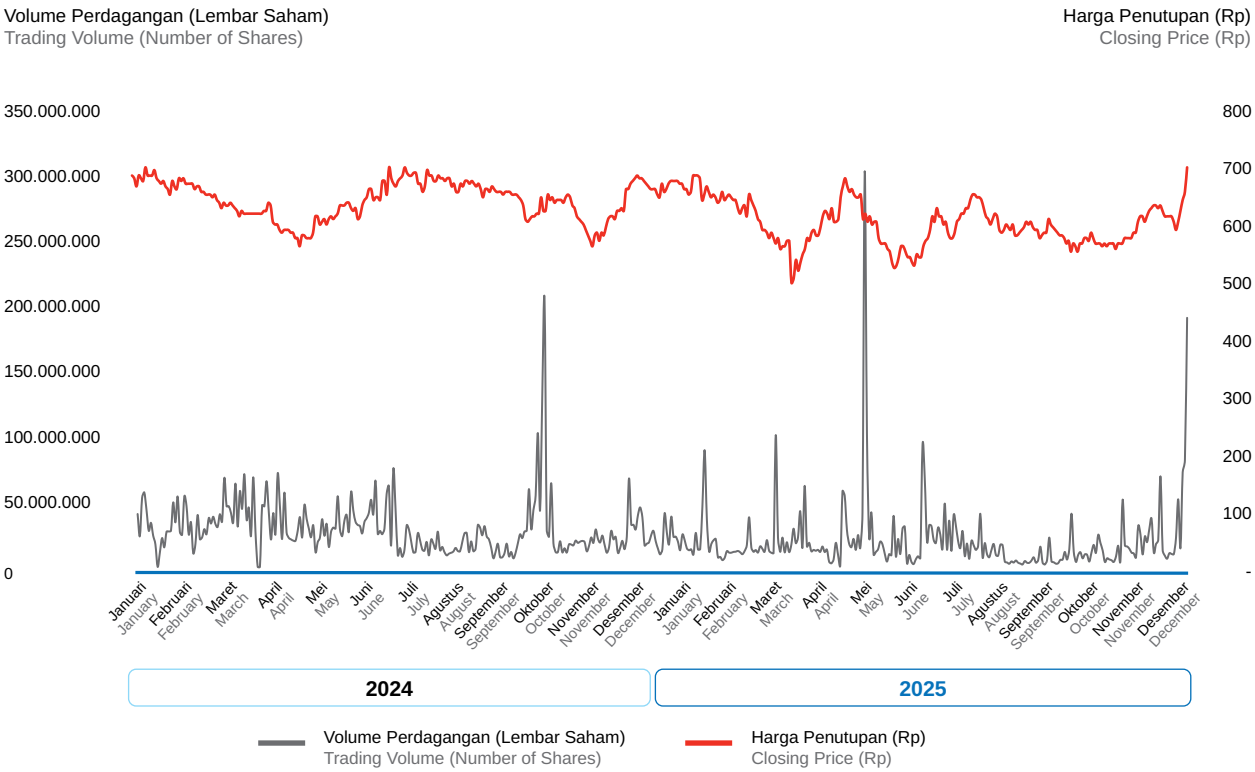
* Disajikan kembali. / Restated.

Ikhtisar Tata Kelola
Governance Highlights

Uraian	Satuan Unit	2025	2024	2023	Description
Total Insiden Korupsi	Insiden Incidents	Nihil Nil	Nihil Nil	Nihil Nil	Total Incidents of Corruption
Total Insiden Pelanggaran Kode Etik	Insiden Incidents	2	Nihil Nil	2	Total Incidents of Code of Ethics Violations
Total Pengaduan Melalui Sistem Pelaporan Pelanggaran	Laporan Reports	19	3	3	Total Complaints Through the Whistleblowing System
Total Penghargaan yang Diraih di Bidang GCG	Penghargaan Awards	3	2	Nihil Nil	Total Awards Received in the Field of GCG

Ikhtisar Saham [ARA-A.1.3] [ARA-A.1.3.1]
Share Highlights

Periode Period	Harga Pembukaan Opening Price (Rp)	Harga Tertinggi Highest Price (Rp) [ARA-A.1.3.1.c]	Harga Terendah Lowest Price (Rp) [ARA-A.1.3.1.c]	Harga Penutupan Closing Price (Rp) [ARA-A.1.3.1.c]	Volume Perdagangan (Lembar Saham) Trading Volume (Shares) [ARA-A.1.3.1.d]	Total Saham Beredar (Lembar Saham) Total Outstanding Shares (Shares) [ARA-A.1.3.1.a]	Kapitalisasi Pasar (miliar Rupiah) Market Capitalization (billion Rupiah) [ARA-A.1.3.1.b]
2025							
Triwulan I First Quarter	660	685	545	565	1.142.754.754	81.530.790.444	46.065
Triwulan II Second Quarter	545	685	488	555	1.371.636.164	81.530.790.444	45.250
Triwulan III Third Quarter	545	665	515	580	984.989.551	81.530.790.444	47.288
Triwulan IV Fourth Quarter	580	705	545	700	1.244.458857	81.399.339.744	56.980
2024							
Triwulan I First Quarter	705	710	605	615	2.017.270.800	82.505.069.544	50.741
Triwulan II Second Quarter	615	660	550	645	1.766.776.700	82.197.255.544	53.017
Triwulan III Third Quarter	645	700	625	640	1.269.319.900	81.896.244.044	52.414
Triwulan IV Fourth Quarter	635	695	555	645	1.868.032.400	81.530.790.444	52.587



Aksi Korporasi [ARA-A.1.3.2]
Corporate Action

Pembelian Kembali Saham

Pada tahun 2025, Perseroan melaksanakan program pembelian kembali saham (*buyback*) yang berlangsung sejak tanggal 16 September 2025 hingga 30 Desember 2025. Jumlah saham yang berhasil dibeli kembali mencapai 351.564.000 lembar saham dengan harga rata-rata Rp603 per saham, atau dengan total nilai pembelian sebesar Rp773.304.193.580,00.

Pelaksanaan pembelian kembali saham tersebut dilakukan sebagai langkah strategis untuk memberikan fleksibilitas bagi Perseroan dalam mengelola modal dan menjaga stabilitas harga saham di pasar. Selain itu, program ini bertujuan untuk memastikan harga saham Perseroan mencerminkan nilai dan kinerja fundamental yang sebenarnya, meningkatkan kepercayaan investor, serta mengoptimalkan kelebihan kas (*excess cash*) guna memberikan nilai tambah dan peningkatan imbal hasil bagi para Pemegang Saham.

Aktivitas pembelian kembali saham tersebut berdampak pada struktur permodalan Perseroan yang ditunjukkan sebagai berikut:

Share Buyback

In 2025, the Company carried out a share buyback program that took place from December 16 2025 to December 30, 2025, the total number of shares successfully repurchased amounted to 351.564.000 shares at an average price of Rp603 per share, with a total buyback value of Rp773,304,193,580.00.

The share buyback was implemented as a strategic measure to provide the Company with flexibility in managing its capital and maintaining share price stability in the market. In addition, this program aims to ensure that the Company's share price reflects its true fundamental value and performance, enhance investor confidence, and optimize excess cash to deliver added value and improved returns for Shareholders.

This share buyback activity had an impact on the Company's capital structure, as presented below:

Uraian Description	**Sebelum Pelaksanaan Pembelian Kembali Saham per 31 Agustus 2025 Harga Saham Rp585** Before the Share Buyback as of August 31, 2025 Share Price Rp585			**Setelah Pelaksanaan Pembelian Kembali Saham per 31 Desember 2025 Harga Saham Rp660** After the Share Buyback as of December 31, 2025 Share Price Rp660		
	Total Saham (Lembar Saham) Total Shares (Shares)	**Total Nominal Rp228,00 per Saham*** Nominal Value Rp228.00 per Share*	**Kepemilikan Saham** Share Ownership (%)	**Total Saham (Lembar Saham)** Total Shares (Shares)	**Total Nominal Rp228,00 per Saham*** Nominal Value Rp228.00 per Share*	**Kepemilikan Saham** Share Ownership (%)
PT Telkom Indonesia (Persero) Tbk	60.021.928.043	13.684.999.593.804	71,8	60.021.928.043	13.684.999.593.804	71,8
Pemerintah Singapura Government of Singapore	4.450.091.300	1.014.620.816.400	5,3	4.450.091.300	1.014.620.816.400	5,3
PT Maleo Investasi Indonesia	4.993.349.700	1.138.483.731.600	6,0	4.993.349.700	1.138.483.731.600	6,0
Masyarakat (<5%) Public (<5%)	12.065.421.401	2.750.916.079.428	14,4	11.933.970.701	2.720.945.319.828	14,3
Total Saham Beredar Total Outstanding Shares	**81.530.790.444**	**18.589.020.221.232**	**97,6**	81.399.339.744	18.559.049.461.632	97,4
Saham Treasuri Treasury Shares	**2.028.845.900**	**462.576.865.200**	**2,4**	2.160.337.700	492.556.995.600	2,6
Total Saham Ditempatkan dan Disetor Penuh Total Issued and Fully Paid Shares	**83.559.636.344**	**19.051.597.086.432**	**100,0**	83.559.677.444	19.051.606.457.232	100,0

* Nilai nominal Rp228,00 per saham menunjukkan nilai nominal yang ditetapkan untuk setiap 1 lembar saham Perseroan dan menjadi dasar perhitungan total modal ditempatkan dan disetor. / The nominal value of Rp228.00 per share represents the par value determined for each share of the Company and serves as the basis for calculating the total issued and paid-up capital..

Pelaksanaan Program MESOP

Pada tanggal 1 November 2025 sampai dengan tanggal 12 Desember 2025, Perseroan melaksanakan program *Management and Employee Stock Ownership Plan* (MESOP) Tahap II dan Tahap III. Pada Tahap II tidak terdapat pelaksanaan opsi saham oleh peserta sehingga tidak ada saham yang diterbitkan. Selanjutnya, pada MESOP Tahap III terealisasi pelaksanaan opsi saham sebanyak 41.100 lembar saham dengan harga pelaksanaan sebesar Rp582,00 per saham. Aksi korporasi tersebut berdampak pada struktur permodalan Perseroan yang ditunjukkan sebagai berikut:

Implementation of MESOP Program

From November 1, 2025, to December 12, 2025, the Company implemented the Management and Employee Stock Ownership Plan (MESOP) Phase II and Phase III. In Phase II, there was no exercise of stock options by participants, therefore no shares were issued. Subsequently, in MESOP Phase III, the exercise of stock options was realized for 41,100 shares at an exercise price of Rp582.00 per share. This corporate action had an impact on the Company's capital structure, as presented below:

Uraian Description	Sebelum Pelaksanaan MESOP per 31 Oktober 2025 Before MESOP Execution as of October 31, 2025			Setelah Pelaksanaan MESOP per 12 Desember 2025 After MESOP Execution as of December 12, 2025		
	Total Saham (Lembar Saham) Total Shares (Shares)	Total Nominal Rp228,00 per Saham* Nominal Value Rp228.00 per Share*	Kepemilikan Saham Share Ownership (%)	Total Saham (Lembar Saham) Total Shares (Shares)	Total Nominal Rp228,00 per Saham* Nominal Value Rp228.00 per Share*	Kepemilikan Saham Share Ownership (%)
PT Telkom Indonesia (Persero) Tbk	60.021.928.043	13.684.999.593.804	71,8	60.021.928.043	13.684.999.593.804	71,8
Pemerintah Singapura Government of Singapore	4.450.091.300	1.014.620.816.400	5,3	4.450.091.300	1.014.620.816.400	5,3
PT Maleo Investasi Indonesia	4.993.349.700	1.138.483.731.600	6,0	4.993.349.700	1.138.483.731.600	6,0
Masyarakat (<5%) Public (<5%)	12.050.599.601	2.747.536.709.028	14,4	12.050.599.601	2.747.536.709.028	14,4
Total Saham Beredar **Total Outstanding Shares**	**81.515.968.644**	**18.585.640.850.832**	**97,6**	81.515.968.644	18.585.640.850.832	97,6
Saham Treasuri **Treasury Shares**	**2.043.667.700**	**465.956.235.600**	**2,4**	2.043.667.700	465.956.235.600	2,4
Total Saham Ditempatkan dan Disetor Penuh **Total Issued and Fully Paid Shares**	**83.559.636.344**	**19.051.597.086.432**	**100,0**	83.559.636.344	19.051.597.086.432	100,0

* Nilai nominal Rp228,00 per saham menunjukkan nilai nominal yang ditetapkan untuk setiap 1 lembar saham Perseroan dan menjadi dasar perhitungan total modal ditempatkan dan disetor. / The nominal value of Rp228.00 per share represents the par value determined for each share of the Company and serves as the basis for calculating the total issued and paid-up capital.

Di luar aksi korporasi yang telah dilaksanakan, sepanjang tahun 2025 Perseroan tidak melakukan kegiatan korporasi lain yang berdampak pada perubahan struktur modal atau jumlah saham yang beredar. Perseroan tidak melaksanakan pemecahan maupun penggabungan saham, penerbitan dividen saham atau saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, maupun aksi penambahan atau pengurangan modal.

Aside from the corporate actions carried out throughout 2025, the Company did not undertake any other corporate activities that resulted in changes to its capital structure or the number of outstanding shares. The Company did not conduct any stock splits or reverse stock splits, issue stock dividends or bonus shares, change the nominal value of its shares, issue convertible securities, or execute any capital increases or reductions.

Informasi Penghentian Sementara Perdagangan Saham (*Suspension*) dan/atau Penghapusan Pencatatan Saham (*Delisting*) [ARA-A.1.3.3] [ARA-A.1.3.4]

Information on Temporary Suspension of Share Trading (Suspension) and/or Delisting of Shares

Sampai dengan Desember 2025, Perseroan tidak pernah dikenakan sanksi penghentian sementara perdagangan saham (*suspension*) dan/atau penghapusan pencatatan saham (*delisting*).

As of December 2025, the Company has never been subject to a temporary suspension of share trading (suspension) and/or delisting.

Informasi Obligasi, Sukuk, dan/atau Obligasi Konversi serta Pendanaan Lainnya

Information on Bonds, Sukuk, and/or Convertible Bonds as well as Other Financing Instruments

Nama Efek Security Name	Tanggal Penerbitan Issuance Date	Tanggal Jatuh Tempo Maturity Date	Total (juta Rupiah) Total (million Rupiah)	Tingkat Suku Bunga/ Imbalan Ijarah Interest Rate/ Ijarah Return (%)	Peringkat Terakhir Latest Rating	Status Pembayaran Payment Status
Obligasi Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024 Sustainable Bond I Dayamitra Telekomunikasi Phase I Year 2024	4 Juli 2024 July 4, 2024	14 Juli 2025 July 14, 2025	240.225	6,5	$_{id}$AAA (*Triple* A)	Lunas Paid Off
Sukuk Ijarah Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024 Sustainable Sukuk Ijarah I Dayamitra Telekomunikasi Phase I Year 2024	4 Juli 2024 July 4, 2024	14 Juli 2025 July 14, 2025	10.015	6,5	$_{id}$AAA$_{(sy)}$ (*Triple* A Syariah)	Lunas Paid Off

Peristiwa Penting
Event Highlights



13 Januari
January 13

2025

Mitratel melaksanakan Apel Kesiapan Kerja (AKK) 2025 yang dilaksanakan secara daring dengan tema "*Evolving Beyond Limit: Leveraging 2024's Milestone and Leading a Thriving Future for 2025*".

Mitratel conducted the 2025 Work Readiness Assembly (AKK), held virtually under the theme "Evolving Beyond Limit: Leveraging 2024's Milestone and Leading a Thriving Future for 2025."



25 Februari
February 25

2025

Mitratel meraih penghargaan *Best Stock Awards* 2025 atas saham big cap paling bergengsi dengan kategori BUMN dan Anak Usaha BUMN Sektor Infrastruktur Big Cap yang diberikan oleh Investortrust dan Infovesta Utama. Penghargaan ini diberikan untuk mengapresiasi emiten saham terbaik di Indonesia berdasarkan kinerja keuangan, stabilitas harga saham, dan prospek bisnis.

Mitratel received the Best Stock Awards 2025 for the most prestigious big cap stock in the SOE and SOE Subsidiaries Infrastructure Big Cap sector, presented by Investortrust and Infovesta Utama. This award was granted to recognize the best listed companies in Indonesia based on financial performance, stock price stability, and business prospects.



26 Februari
February 26

2025

Mitratel berhasil mempertahankan juara #1 sebagai *The Best Performance Fibre Leasing Partner* (FLP) Semester II Tahun 2024 yang diberikan oleh Indosat Ooredoo Hutchison (IOH) dengan meraih klasifikasi penghargaan Kelas A yang merupakan klasifikasi FLP terbesar di IOH.

Mitratel successfully maintained its #1 position as the Best Performance Fibre Leasing Partner (FLP) for the Second Semester of 2024, as awarded by Indosat Ooredoo Hutchison (IOH), achieving the Class A award classification, the highest FLP classification within IOH.



20 Maret
March 20

2025

Mitratel memberikan bantuan melalui Yayasan Rumah Disabilitas kepada 12 Pelukis Penyandang Disabilitas sebagai tindakan nyata perusahaan dalam mendukung pembinaan bagi Pelukis Penyandang Disabilitas.

Mitratel provided assistance through the Rumah Disabilitas Foundation to 12 painters with disabilities, as a concrete action to support the development of artists with disabilities.



27 Maret-8 April
March 27-April 8
2025

Posko Siaga RAFI mulai beroperasi dan mengawal 24 jam untuk mendukung para operator telekomunikasi memberikan layanan selama momen Hari Raya Idulfitri 2025.

The RAFI Command Post began operating and providing 24-hour monitoring to support telecommunications operators in delivering services during the 2025 Eid al-Fitr period.



11 April
April 11
2025

Perseroan menyalurkan bantuan sebanyak 63 mushaf Al-Qur'an Braille senilai Rp144,6 juta kepada penyandang difabel sensorik netra bekerja sama dengan Baznas.

The Company distributed 63 Braille Qur'an manuscripts valued at Rp144.6 million to persons with visual sensory disabilities in collaboration with Baznas.



29 April
April 29
2025

Perseroan mengadakan *Earnings Call 1Q 2025* yang dihadiri oleh 84 peserta yang terdiri dari analis dan Pemegang Saham Perseroan. Perseroan diwakili oleh 5 anggota Direksi.

The Company held the 1Q 2025 Earnings Call, which was attended by 84 participants, including analysts and Company's Shareholders. The Company was represented by 5 members of the Board of Directors.



20 Mei
May 20
2025

Mitratel secara resmi mengadopsi *Regulatory Compliance System* (RCS) dari Hukumonline sebagai bagian dari komitmen dalam memperkuat kepatuhan hukum dan mendorong transformasi digital di bidang tata kelola perusahaan. Peluncuran ini ditandai melalui acara Seremonial *Go-Live Regulatory Compliance System* yang berlangsung di Jakarta, dengan dihadiri oleh jajaran Direksi Mitratel dan Hukumonline.

Mitratel officially adopted the Regulatory Compliance System (RCS) from Hukumonline as part of its commitment to strengthen legal compliance and promote digital transformation in corporate governance. The launch was marked by the Go-Live Regulatory Compliance System Ceremony in Jakarta, attended by Mitratel's Board of Directors and representatives from Hukumonline.



28 Mei
May 28

2025

Perseroan menyelenggarakan RUPS Tahunan dan paparan publik di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.

The Company held its Annual GMS and public expose at the Auditorium of Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.



5 Juni
June 5

2025

Mitratel menyelenggarakan program tahunan Mitratel Berbagi dalam rangka Hari Raya Iduladha 1446 Hijriah mengusung tema "Menjangkau Pelosok, Menebar Berkah Qurban" dengan mengalokasikan total nilai donasi sebesar Rp650 juta, setara dengan 2.300 paket daging kurban yang disalurkan melalui Badan Amil Zakat Nasional Republik Indonesia (BAZNAS RI).

Mitratel organized its annual Mitratel Berbagi program in commemoration of Eid al-Adha 1446 Hijriah under the theme "Reaching Remote Areas, Spreading the Blessings of Qurban", allocating a total donation value of Rp650 million, equivalent to 2,300 qurban meat packages distributed through the National Amil Zakat Agency of the Republic of Indonesia (BAZNAS RI).



26 Juni
June 26

2025

Mitratel menggelar MitraKidz *DigiCamp* 2025 yang menghadirkan edukasi coding, pengembangan *soft skill, showcase* karya, serta sesi inspiratif untuk anak-anak berbasis ESG di kantor pusat Mitratel dan dihadiri oleh Direktur Utama Mitratel.

Mitratel held MitraKidz DigiCamp 2025, which featured coding education, soft skills development, a project showcase, and inspirational sessions for children on ESG, at the Mitratel head office, and was attended by the Chief Executive Officer of Mitratel.



9 Juli
July 9

2025

Mitratel menyalurkan bantuan berupa dana bantuan Pembangkit Listrik Tenaga Mikrohidro (PLTMH) dan panel surya bagi masyarakat Desa Leuwisigung, Cianjur Selatan sebagai wujud komitmen perusahaan dalam mendukung akses energi berkelanjutan di wilayah pedesaan.

Mitratel provided assistance in the form of funding support for a Micro Hydro Power Plant (PLTMH) and solar panels for the community of Leuwisigung Village, South Cianjur, as part of the Company's commitment to supporting sustainable energy access in rural areas.



30 Juli
July 30

2025

Perseroan mengadakan *Earnings Call 1H 2025* yang dihadiri oleh 70 peserta yang terdiri dari analis dan Pemegang Saham Perseroan. Perseroan diwakili oleh 6 anggota Direksi.

The Company held the 1H 2025 Earnings Call, which was attended by 70 participants, including analysts and the Company's Shareholders. The Company was represented by 6 members of the Board of Directors.



28 Agustus
August 28

2025

Mitratel menerima penghargaan sebagai Perusahaan Pembayar Zakat Badan Teladan Baznas RI dengan kategori Mitra Terbaik dalam acara Anugerah BAZNAS Awards 2025. Penghargaan diberikan sebagai apresiasi BAZNAS kepada Mitratelians yang berperan aktif dalam menunaikan Zakat Infaq dan Sedekah (ZIS).

Mitratel received an award as an Exemplary Corporate Zakat Contributor from BAZNAS RI in the Best Partner category at the BAZNAS Awards 2025. The award was given as appreciation from BAZNAS to Mitratelians who actively contributed to Zakat, Infaq, and Alms (ZIS).



15 September
September 15

2025

Mitratel memperoleh penghargaan *Top 50 Big Capitalization Public Listed Company* dalam *The 16th Indonesian Institute for Corporate Directorship (IICD) Corporate Governance Conference and Award*. Prestasi ini menjadi bukti nyata komitmen perusahaan dalam menerapkan prinsip-prinsip governansi yang baik sekaligus teladan bagi dunia usaha di Indonesia.

Mitratel received the Top 50 Big Capitalization Public Listed Company award at the 16th Indonesian Institute for Corporate Directorship (IICD) Corporate Governance Conference and Award. This achievement serves as clear evidence of the Company's commitment to implementing good governance principles while setting an example for the business community in Indonesia.



16 September
September 16

2025

Perseroan menyelenggarakan RUPS Luar Biasa di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.

The Company held an Extraordinary GMS at the Auditorium of Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.



Mitratel memperoleh persetujuan Pemegang Saham dalam RUPS Luar Biasa untuk melakukan pembelian kembali saham yang telah dikeluarkan Perseroan dengan jumlah sebanyak banyaknya sebesar Rp1.000.000.000.000,00 belum termasuk biaya komisi anggota Bursa Efek dan biaya lainnya, dengan mana pembelian kembali saham tidak akan melebihi 4,12% dari jumlah modal yang ditempatkan dan disetor dalam Perseroan yang akan dilakukan sesuai dengan ketentuan yang berlaku.

Mitratel obtained approval from the Shareholders in the Extraordinary General Meeting of Shareholders (EGMS) to conduct a share buyback of issued shares of up to Rp1,000,000,000,000.00, excluding stock exchange member commission fees and other costs, whereby the share buyback will not exceed 4.12% of the Company's issued and paid-up capital, and will be carried out in accordance with the prevailing regulations.



Mitratel mengangkat Bapak Ibnu Sulistyo Pradipto sebagai Komisaris Independen melalui keputusan Pemegang Saham dalam RUPS Luar Biasa.

Mitratel appointed Mr. Ibnu Sulistyo Pradipto as an Independent Commissioner pursuant to the Shareholders' resolution at the Extraordinary GMS.



19 September
September 19

2025

Mitratel meraih penghargaan pada Malam Apresiasi Emiten 2025 sebagai salah satu perusahaan yang masuk dalam Indeks TEMPO–IDNFinancials 52 Tahun 2025. Mitratel berhasil menunjukkan kinerja unggul dengan 4 kriteria, yaitu *Main Index, High Growth, High Dividend,* dan *Big Market Cap.*

Mitratel received an award at the Listed Company Appreciation Night 2025 as one of the companies included in the TEMPO–IDNFinancials 52 Index 2025. Mitratel demonstrated outstanding performance across four criteria: Main Index, High Growth, High Dividend, and Big Market Cap.



30 September
September 30
2025

Mitratel menerima Sertifikat Label Taat Zakat dari BAZNAS Indonesia sebagai komitmen perusahaan untuk menunaikan kewajiban zakat secara konsisten dan wujud tanggung jawab sosial menyebarkan kebermanfaatan yang berkelanjutan.

Mitratel received the Zakat Compliance Label Certificate from BAZNAS Indonesia as a commitment to consistently fulfilling its zakat obligations and as a manifestation of its social responsibility in delivering sustainable benefits.



10 Oktober
October 10
2025

Mitratel berhasil meraih Anugerah Utama kategori Produk dan Model Bisnis di sektor telekomunikasi dalam ajang IDX Channel Anugerah Inovasi Indonesia (IDXCAII) 2025 sebagai bukti nyata komitmen Mitratel dalam mendukung pemerataan infrastruktur digital nasional, menghadirkan akses internet yang inklusif, serta memperkuat posisi Mitratel sebagai perusahaan dengan potensi tanpa batas.

Mitratel successfully received the Grand Award in the Product and Business Model category in the telecommunications sector at the IDX Channel Indonesia Innovation Awards (IDXCAII) 2025, as tangible evidence of its commitment to supporting the equitable development of national digital infrastructure, providing inclusive internet access, and strengthening its position as a company with limitless potential.



23 Oktober
October 23
2025

Mitratel meraih *The Gold Star Awards: Big Cap* kategori Perusahaan Keterbukaan (Emiten) dalam Anugerah Investortrust ESG Awards 2025 sebagai komitmen Mitratel dalam menerapkan praktik bisnis yang berkelanjutan dan bertanggung jawab.

Mitratel received The Gold Star Awards: Big Cap in the Public Company Disclosure (Issuer) category at the Investortrust ESG Awards 2025, reflecting its commitment to implementing sustainable and responsible business practices.



31 Oktober
October 31
2025

Perseroan mengadakan *Earnings Call 9M 2025* yang dihadiri oleh 63 peserta yang terdiri dari analis dan Pemegang Saham Perseroan. Perseroan diwakili oleh 6 anggota Direksi.

The Company held the 9M 2025 Earnings Call, which was attended by 63 participants, including analysts and the Company's Shareholders. The Company was represented by 6 members of the Board of Directors.

1 November-12 Desember
November 1-December 12

2025

Mitratel melaksanakan program *Management and Employee Stock Option Plan* (MESOP) dengan jumlah saham yang dialokasikan untuk tahap II dan tahap III program tersebut masing-masing sebanyak 21.139.300 lembar saham dan 26.718.700 lembar saham.

Mitratel executed a Management and Employee Stock Option Plan (MESOP) program, with 21,139,300 shares and 26,718,700 shares allocated for phases II and III, respectively.



20 November
November 20

2025

Mitratel meraih penghargaan *Certified Governance* dalam ajang *Investor Daily ESG Appreciation 2025* yang diberikan atas konsistensi Mitratel dalam menerapkan tata kelola perusahaan yang transparan, akuntabel, dan berkelanjutan.

Mitratel also received the Certified Governance award at the Investor Daily ESG Appreciation 2025 in recognition of its consistency in implementing transparent, accountable, and sustainable corporate governance practices



4 Desember
December 4

2025

Direktur Utama Mitratel menerima *Top CEO Indonesia Award 2025* dengan predikat *The Leader of Indonesia's Digital Connectivity.* Pengakuan dari IDNFinancials dan MetroTV ini diberikan atas kepemimpinan dalam mendorong transformasi, menjaga ketahanan operasional, dan mempertahankan pertumbuhan bisnis di tengah tantangan ekonomi.

The Chief Executive Officer of Mitratel received the Top CEO Indonesia Award 2025 with the title The Leader of Indonesia's Digital Connectivity. This recognition from IDNFinancials and MetroTV was granted for leadership in driving transformation, maintaining operational resilience, and sustaining business growth amid economic challenges.



11 Desember
December 11

2025

Mitratel menerima penghargaan dengan kategori *Best Risk Management Practices* dalam CNBC Indonesia *Good Corporate Governance Awards 2025* sebagai bentuk pengakuan atas komitmen Mitratel dalam menerapkan tata kelola perusahaan yang kuat, transparan, dan responsif.

Mitratel received the Best Risk Management Practices award at the CNBC Indonesia Good Corporate Governance Awards 2025 as recognition of its commitment to implementing strong, transparent, and responsive corporate governance practices.



13 Desember
December 13

2025

Mitratel bersama Perkumpulan Pensiunan Telekomunikasi Indonesia (P2TEL) dan Yayasan Ahatama menyelenggarakan kegiatan Khitanan Bersama dan Santunan bagi Keluarga Pra-Sejahtera di Kabupaten Pandeglang sebagai wujud kepedulian sosial perusahaan. Kegiatan ini berfokus pada dukungan kesehatan anak dan penguatan kebersamaan dengan masyarakat melalui kolaborasi berbagai pihak.

Mitratel, in collaboration with the Indonesian Telecommunications Pensioners Association (P2TEL) and the Ahatama Foundation, organized a Mass Circumcision and Social Assistance Program for Underprivileged Families in Pandeglang Regency as a manifestation of the Company's social responsibility. The activity focused on supporting children's health and strengthening community solidarity through multi-stakeholder collaboration.



1-23 Desember
December 1-23

2025

Mitratel menyerahkan hasil Donasi Bencana Banjir Longsor Sumatra dengan total dana sebesar Rp515.0000.000,00 sebagai wujud kepedulian dan tanggung jawab sosial perusahaan.

Mitratel handed over the proceeds of the Sumatra Flood and Landslide Disaster Donation amounting to a total of Rp515,000,000.00 as a manifestation of the Company's care and social responsibility.



19 Desember
December 19

2025

Mitratel melaksanakan *Kick Off* Posko Satgas Natal 2025 dan Tahun Baru 2026 sebagai upaya memberikan layanan prima kepada pelanggan dengan memastikan alat produksi Mitratel senantiasa berjalan lancar dan terkendali.

Mitratel conducted the Kick-Off of the Christmas 2025 and New Year 2026 Task Force Command Post as an effort to deliver excellent service to customers by ensuring that Mitratel's production equipment always operates smoothly and under control.

Penghargaan dan Sertifikasi
Awards and Certifications

Penghargaan
Awards

1

Nama Penghargaan / Award Name
BUMN dan Anak Usaha BUMN Sektor Infrastruktur *Big Cap* / SOE and SOE Subsidiaries Infrastructure Big Cap Sector

Nama Acara / Event Name
Best Stock Awards 2025

Penyelenggara / Organizer
Investortrust dan Infovesta Utama / Investortrust and Infovesta Utama

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
25 Februari 2025 / February 25, 2025



2

Nama Penghargaan / Award Name
The Best Performance FLP Semester II Tahun 2024 / The Best Performance FLP Second Semester 2024

Nama Acara / Event Name
The Best Fiber Lease Provider (FLP) Operation IOH

Penyelenggara / Organizer
Indosat Ooredoo Hutchison (IOH)

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
26 Februari 2025 / February 26, 2025



3

Nama Penghargaan / Award Name
Perusahaan Pembayar Zakat Badan Teladan Baznas RI Kategori Mitra Terbaik / Exemplary Corporate Zakat Payer of Baznas RI Best Partner Category

Nama Acara / Event Name
Baznas Awards 2025

Penyelenggara / Organizer
Badan Amil Zakat Nasional

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
28 Agustus 2025 / August 28, 2025



4

Nama Penghargaan / Award Name
Top 50 Big Capitalization Public Listed Company

Nama Acara / Event Name
The 16th IICD Corporate Governance Conference and Award

Penyelenggara / Organizer
Indonesian Institute for Corporate Directorship (IICD)

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
15 September 2025 / September 15, 2025



5

Nama Penghargaan / Award Name
Main Index, High Growth, High Dividend, dan *Big Market Cap* / Main Index, High Growth, High Dividend, dan Big Market Cap

Nama Acara / Event Name
Malam Apresiasi Emiten 2025 / Listed Company Appreciation Night 2025

Penyelenggara / Organizer
TEMPO dan IDNFinancials 52 / TEMPO and IDNFinancials 52

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
19 September 2025 /September 19, 2025



6

Nama Penghargaan / Award Name
Sertifikat Label Taat Zakat / Zakat Compliance Label Certificate

Nama Acara / Event Name
Baznas Awards 2025

Penyelenggara / Organizer
Badan Amil Zakat Nasional

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
30 September 2025 / September 30, 2025



7

Nama Penghargaan / Award Name
Anugerah Utama Kategori Produk dan Model Bisnis / Grand Award Product and Business Model Category

Nama Acara / Event Name
IDX Channel Anugerah Inovasi Indonesia (IDXCAII) 2025 / IDX Channel Anugerah Inovasi Indonesia (IDXCAII) 2025

Penyelenggara / Organizer
IDX Channel

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
10 Oktober 2025 / October 10, 2025



8

Nama Penghargaan / Award Name
The Gold Star Awards: Big Cap Kategori Perusahaan Keterbukaan (Emiten) / The Gold Star Awards: Big Cap Public Company Disclosure Category (Issuer)

Nama Acara / Event Name
Investortrust ESG Awards 2025

Penyelenggara / Organizer
Investortrust

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
23 Oktober 2025 / October 23, 2025



9

Nama Penghargaan / Award Name
Certified Governance

Nama Acara / Event Name
Investor Daily ESG Appreciation 2025

Penyelenggara / Organizer
Investor Daily

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
20 November 2025 / November 20, 2025



10

Nama Penghargaan / Award Name
The Leader of Indonesia's Digital Connectivity

Nama Acara / Event Name
Top CEO Indonesia Award 2025

Penyelenggara / Organizer
IDNFinancials dan MetroTV

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
4 Desember 2025/ December 4, 2025



11

Nama Penghargaan / Award Name
Best Risk Management Practices

Nama Acara / Event Name
CNBC Indonesia Good Corporate Governance Awards 2025

Penyelenggara / Organizer
CNBC

Lingkup / Scope
Nasional / National

Tanggal Menerima / Award Date
11 Desember 2025 / December 11, 2025



Sertifikasi
Certification

1

Nama Sertifikasi / Certification Name
ISO 45001:2018

Lingkup Sertifikasi / Certification Scope
Sistem Manajemen Kesehatan dan Keselamatan Kerja /
Occupational Health and Safety Management System

Lembaga Sertifikasi / Certification Body
TQCSI

Masa Berlaku / Validity Period
17 Januari 2020-16 Januari 2026 / January 17, 2020-January 16, 2026
Companies ISO Certified | Organisation Search List Certified Companies



2

Nama Sertifikasi / Certification Name
ISO 31000:2018

Lingkup Sertifikasi / Certification Scope
Manajemen Risiko - Prinsip dan Pedoman /
Risk Management - Principles and Guideline

Lembaga Sertifikasi / Certification Body
TQCSI

Masa Berlaku / Validity Period
29 Januari 2026-15 Januari 2029 / January 29, 2026-January 15, 2029
Companies ISO Certified | Organisation Search List Certified Companies



3

Nama Sertifikasi / Certification Name
ISO/IEC 27001:2022

Lingkup Sertifikasi / Certification Scope
Sistem Manajemen Keamanan Informasi untuk Perancangan, Pengembangan, Implementasi, dan Pengoperasian Aplikasi *Customer Relationship Management* (CRM) dan *Tranportation Management System* (TMS) untuk Penyediaan dan Penyewaan Infrastruktur Telekomunikasi dan Menara / Information Security Management System for Design, Development, Implementation, and Operation of CRM and TMS Application for the Provision and Rental of Telecommunication Infrastructure and Tower

Lembaga Sertifikasi / Certification Body
TÜV SÜD INDONESIA

Masa Berlaku / Validity Period
31 Maret 2026-30 Maret 2029 / March 31, 2026-March 30, 2029



4

Nama Sertifikasi / Certification Name
ISO 14001:2015

Lingkup Sertifikasi / Certification Scope
Sistem Manajemen Lingkungan / Environmental Management System

Lembaga Sertifikasi / Certification Body
TQCSI

Masa Berlaku / Validity Period
29 Januari 2026-15 Januari 2029 / January 29, 2026-January 15, 2029
Companies ISO Certified | Organisation Search List Certified Companiesw



5

Nama Sertifikasi / Certification Name
ISO 37001:2025

Lingkup Sertifikasi / Certification Scope
Sistem Manajemen Anti-Penyuapan / Anti-Bribery Management System

Lembaga Sertifikasi / Certification Body
TÜV SÜD INDONESIA

Masa Berlaku / Validity Period
19 Maret 2026-18 Maret 2029 / March 19, 2026-March 18, 2029



6

Nama Sertifikasi / Certification Name
ISO/IEC 27001:2022

Lingkup Sertifikasi / Certification Scope
Sistem Manajemen Keamanan Informasi "*Provision of Information Security Management System for Design, Development, Implementation and Operation of CRM and TMS Applications for Provision and Rental of Telecommunication Infrastructure and Tower*" / Information Security Management System "Provision of Information Security Management System for Design, Development, Implementation and Operation of CRM and TMS Applications for Provision and Rental of Telecommunication Infrastructure and Tower"

Lembaga Sertifikasi / Certification Body
PT SGS Indonesia

Masa Berlaku / Validity Period
14 Juni 2025-30 Maret 2029 / June 14, 2025-March 30, 2026



7

Nama Sertifikasi / Certification Name
ISO 9001:2015

Lingkup Sertifikasi / Certification Scope
Sistem Manajemen Mutu / Quality Management System

Lembaga Sertifikasi / Certification Body
PT SGS Indonesia

Masa Berlaku / Validity Period
30 Mei 2025-24 Mei 2028 / May 30, 2025-May 24, 2028





LAPORAN MANAJEMEN
Management Report



Laporan Dewan Komisaris [ARA-A.1.5]

Report of the Board of Commissioners

Para Pemegang Saham dan Pemangku Kepentingan yang Terhormat,
Dear Shareholders and Stakeholders,

Tahun 2025 menjadi periode yang strategis bagi Perseroan dalam memperkuat posisi sebagai penyedia infrastruktur menara telekomunikasi dan jaringan *fiber optic* yang andal dan berkelanjutan di Indonesia, sekaligus mempertahankan peran sebagai salah satu pemain utama di kawasan Asia Tenggara. Dewan Komisaris memandang bahwa dinamika industri telekomunikasi yang ditandai dengan konsolidasi operator, peningkatan eksponensial kebutuhan data, serta percepatan transformasi digital nasional telah mendorong Direksi untuk mengarahkan strategi bisnis secara adaptif dan terukur. Dalam konteks tersebut, Dewan Komisaris secara aktif melaksanakan fungsi pengawasan untuk memastikan bahwa ekspansi jaringan dilakukan secara selektif, optimalisasi pemanfaatan aset berjalan efektif, serta penguatan kapabilitas teknologi mampu mendukung keberlanjutan kinerja Perseroan.

Selaras dengan tema *"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future,"* Dewan Komisaris menilai bahwa langkah strategis yang ditempuh Perseroan telah berada pada arah yang tepat dalam menjadikan infrastruktur telekomunikasi sebagai enabler utama konektivitas digital nasional yang inklusif dan berkelanjutan. Penguatan portofolio menara, pengembangan jaringan *fiber optic*, serta integrasi ekosistem infrastruktur digital dilakukan secara sinergis untuk menjawab kompleksitas kebutuhan industri yang terus berkembang. Hasil pengawasan Dewan Komisaris terhadap implementasi strategi, penilaian atas kinerja Direksi, serta pandangan terhadap prospek usaha dan penerapan tata kelola Perseroan secara ringkas diuraikan sebagai berikut.

Situasi Ekonomi dan Industri

Dewan Komisaris memandang bahwa sepanjang tahun 2025 perekonomian global bergerak dalam lanskap yang semakin kompleks, ditandai dengan stagnasi pertumbuhan, meningkatnya fragmentasi perdagangan, serta berlanjutnya disrupsi rantai pasok akibat kebijakan proteksionisme di berbagai negara utama. Kondisi tersebut tercermin pada pertumbuhan ekonomi global yang stagnan di angka 3,3% dengan tekanan inflasi yang masih relatif tinggi, meskipun sektor teknologi informasi dan pengembangan *Artificial Intelligence* (AI) tetap menunjukkan

The year 2025 marked a strategic period for the Company in strengthening its position as a reliable and sustainable telecommunications tower and fiber optic network infrastructure provider in Indonesia, while maintaining its role as one of the key players in the Southeast Asian region. The Board of Commissioners views that the dynamics of the telecommunications industry, characterized by operator consolidation, exponential growth in data demand, and the acceleration of national digital transformation, have driven the Board of Directors to steer business strategies in an adaptive and measured manner. In this context, the Board of Commissioners actively carried out its supervisory function to ensure that network expansion is conducted selectively, asset utilization is optimized effectively, and the strengthening of technological capabilities supports the sustainability of the Company's performance

In line with the theme "Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future," the Board of Commissioners considers that the strategic measures undertaken by the Company are on the right track in positioning telecommunications infrastructure as a key enabler of inclusive and sustainable national digital connectivity. The strengthening of the tower portfolio, the development of fiber optic networks, and the integration of the digital infrastructure ecosystem have been carried out synergistically to address the increasing complexity of industry demands. The Board of Commissioners' oversight results on strategy implementation, its assessment of the Board of Directors' performance, as well as its views on business prospects and the implementation of the Company's governance are summarized as follows.

Economic and Industry Situation

The Board of Commissioners observes that throughout 2025, the global economy operated within an increasingly complex landscape, marked by stagnant growth, rising trade fragmentation, and continued supply chain disruptions driven by protectionist policies in several major economies. These conditions were reflected in global economic growth remaining stagnant at 3.3%, with inflationary pressures still relatively high, although the information technology sector and the development of Artificial Intelligence (AI) continued to demonstrate strong



Fadli Tri Hartono

Komisaris Utama
President Commissioner

ekspansi yang kuat. Dalam perspektif Dewan Komisaris, dinamika tersebut secara struktural justru memperkuat kebutuhan terhadap infrastruktur digital dan konektivitas data berkapasitas tinggi sebagai fondasi utama aktivitas ekonomi modern.

Di kawasan regional, Dewan Komisaris menilai bahwa stabilitas pertumbuhan ekonomi ASEAN yang tetap terjaga memberikan landasan yang kondusif bagi keberlanjutan investasi, khususnya pada sektor telekomunikasi yang semakin strategis dalam mendukung integrasi ekonomi digital. Sementara itu, perekonomian Indonesia menunjukkan resiliensi yang solid dengan pertumbuhan sebesar 5,11% dan inflasi yang terkendali, didukung oleh konsumsi domestik, peningkatan investasi, serta kebijakan moneter yang akomodatif. Kondisi tersebut menciptakan ruang yang memadai bagi percepatan transformasi digital nasional, termasuk peningkatan penetrasi internet, digitalisasi UMKM, serta ekspansi layanan berbasis data dan cloud. Dewan Komisaris menilai bahwa stabilitas makroekonomi ini menjadi fondasi penting bagi keberlanjutan investasi infrastruktur digital jangka panjang yang dijalankan Perseroan.

Lebih lanjut, Dewan Komisaris mencermati bahwa industri infrastruktur telekomunikasi pada tahun 2025 memasuki fase akselerasi struktural, di mana peran infrastruktur digital tidak lagi sekadar sebagai pendukung, melainkan sebagai *critical enabler* bagi produktivitas ekonomi dan daya saing nasional. Peningkatan penetrasi internet yang telah melampaui 80% populasi serta lonjakan trafik data mendorong kebutuhan terhadap densifikasi jaringan, ekspansi 5G, dan fiberisasi sebagai tulang punggung konektivitas. Di tengah tekanan efisiensi yang dihadapi operator, model berbagi infrastruktur (*infrastructure sharing*) dan kolokasi menjadi pendekatan yang semakin relevan dan berkelanjutan. Dalam konteks tersebut, Dewan Komisaris menilai bahwa posisi Perseroan sebagai penyedia infrastruktur telekomunikasi yang terintegrasi memberikan keunggulan strategis untuk menangkap peluang pertumbuhan sekaligus menjawab tuntutan efisiensi industri yang semakin tinggi.

Pengawasan dan Penilaian atas Kinerja Direksi [ARA-A.1.5.1]

Di tengah tantangan dan peluang yang berkembang sepanjang tahun, Dewan Komisaris terus melaksanakan fungsi pengawasan secara aktif, terarah, dan berkelanjutan dengan memastikan bahwa setiap kebijakan dan langkah strategis yang diambil Direksi senantiasa selaras dengan arah transformasi Perseroan menuju *Next-Generation Tower Company* yang adaptif dan berkelanjutan. Fokus pengawasan diarahkan pada penguatan model bisnis berbasis infrastruktur terintegrasi, keseimbangan antara ekspansi dan efisiensi, serta kemampuan Perseroan dalam merespons dinamika industri, termasuk konsolidasi operator dan peningkatan kebutuhan konektivitas digital. Selain itu, Dewan Komisaris

expansion. From the Board of Commissioners' perspective, such dynamics structurally reinforce the growing need for digital infrastructure and high-capacity data connectivity as fundamental pillars of modern economic activity.

At the regional level, the Board of Commissioners assesses that the sustained stability of ASEAN's economic growth provides a conducive foundation for the continuity of investment, particularly in the telecommunications sector, which is becoming increasingly strategic in supporting digital economic integration. Meanwhile, Indonesia's economy demonstrated solid resilience, recording growth of 5.11% with controlled inflation, supported by domestic consumption, increased investment, and accommodative monetary policy. These conditions have created sufficient room to accelerate national digital transformation, including increased internet penetration, the digitalization of MSMEs, and the expansion of data- and cloud-based services. The Board of Commissioners views that this macroeconomic stability serves as an important foundation for the sustainability of the Company's long-term digital infrastructure investments.

Furthermore, the Board of Commissioners observes that in 2025 the telecommunications infrastructure industry entered a phase of structural acceleration, in which digital infrastructure no longer serves merely as a supporting element, but as a critical enabler of economic productivity and national competitiveness. The increase in internet penetration, which has surpassed 80% of the population, along with the surge in data traffic, has driven the need for network densification, 5G expansion, and fiberization as the backbone of connectivity. Amid efficiency pressures faced by operators, infrastructure sharing and colocation models have become increasingly relevant and sustainable approaches. In this context, the Board of Commissioners considers that the Company's position as an integrated telecommunications infrastructure provider offers a strategic advantage to capture growth opportunities while addressing the industry's increasing efficiency demands.

Supervision and Assessment of the Board of Directors' Performance [ARA-A.1.5.1]

Amid the evolving challenges and opportunities throughout the year, the Board of Commissioners continued to carry out its supervisory function actively, in a focused and sustainable manner by ensuring that every policy and strategic measure undertaken by the Board of Directors remained aligned with the Company's transformation direction toward a Next-Generation Tower Company that is adaptive and sustainable. The oversight focus is directed toward strengthening an integrated infrastructure-based business model, balancing expansion and efficiency, and the Company's ability to respond to industry dynamics, including operator consolidation and increasing demand for digital connectivity. In addition, the Board

juga menekankan penguatan tata kelola, manajemen risiko, serta integrasi aspek keberlanjutan dan pemanfaatan teknologi dalam operasional guna memastikan terciptanya nilai jangka panjang bagi Pemegang Saham dan pemangku kepentingan.

Berdasarkan hasil pengawasan tersebut, Dewan Komisaris menilai bahwa Direksi telah menunjukkan kinerja yang solid dan terukur, tercermin dari capaian operasional dan keuangan yang secara umum berada pada atau melampaui target yang ditetapkan. Jumlah menara meningkat menjadi 40.230 unit atau tumbuh 2,1% dibandingkan tahun sebelumnya, sementara jumlah *tenant* mencapai 63.084 tenant atau meningkat 5,4%, menghasilkan *tenancy ratio* sebesar 1,57x atau 101,3% dari target. Kinerja ini menunjukkan keberhasilan Direksi dalam mengoptimalkan produktivitas aset melalui strategi kolokasi yang efektif. Di sisi lain, pengembangan jaringan *fiber optic* juga menunjukkan pertumbuhan yang kuat dengan *fiber billable* mencapai 57.199 km atau meningkat 12,1% dengan billable ratio sebesar 1,23x atau 108,8% dari target, mencerminkan keberhasilan diversifikasi portofolio infrastruktur digital Perseroan.

Dari aspek keuangan, Dewan Komisaris mencermati bahwa Perseroan mampu menjaga kinerja yang resilien dengan membukukan pendapatan sebesar Rp9,5 triliun atau 99,0% dari target, serta laba tahun berjalan sebesar Rp2,1 triliun atau 103,1% dari target. Profitabilitas tetap terjaga pada level yang kuat, dengan *EBITDA Margin* sebesar 82,2% dan *Net Income Margin* sebesar 22,2%, yang mencerminkan disiplin pengelolaan biaya serta efektivitas strategi operasional di tengah tekanan industri. Kinerja tersebut juga didukung oleh indikator lainnya seperti efisiensi belanja (*Total Expenditure* / TOTEX *Efficiency*), kualitas arus kas, serta optimalisasi pemanfaatan aset yang menjadi bagian dari parameter evaluasi Dewan Komisaris terhadap kinerja Direksi.

Lebih lanjut, Dewan Komisaris menilai bahwa Direksi tidak hanya berhasil mencapai target secara kuantitatif, tetapi juga menunjukkan kualitas eksekusi strategi yang kuat melalui pemanfaatan teknologi dan inovasi operasional. Implementasi solusi berbasis AI dalam pengelolaan menara serta penggunaan material inovatif seperti *Glass Fiber Reinforced Polymer* (GFRP) dan *Carbon Fiber Reinforced Polymer* (CFRP) mencerminkan kesiapan Perseroan dalam meningkatkan efisiensi, keandalan, serta keberlanjutan infrastruktur. Secara keseluruhan, Dewan Komisaris menilai bahwa Direksi telah mampu menjaga keseimbangan antara pertumbuhan usaha, profitabilitas, dan transformasi bisnis, sekaligus memperkuat fondasi jangka panjang Perseroan dalam menghadapi dinamika industri telekomunikasi yang terus berkembang.

of Commissioners also emphasizes strengthening governance, risk management, as well as integrating sustainability aspects and the utilization of technology in operations to ensure the creation of long-term value for Shareholders and stakeholders.

Based on the results of such oversight, the Board of Commissioners assesses that the Board of Directors has demonstrated solid and measurable performance, as reflected in operational and financial achievements that generally met or exceeded the established targets. The number of towers increased to 40,230 units, or grew by 2.1% compared to the previous year, while the number of tenants reached 63,084, or increased by 5.4%, resulting in a tenancy ratio of 1.57x or 101.3% of the target. This performance reflects the success of the Board of Directors in optimizing asset productivity through an effective colocation strategy. On the other hand, the development of the fiber optic network also demonstrated strong growth, with fiber billable reaching 57,199 km, or increasing by 12.1%, with a billable ratio of 1.23x or 108.8% of the target, reflecting the success of the Company's digital infrastructure portfolio diversification.

From a financial perspective, the Board of Commissioners observes that the Company was able to maintain resilient performance by recording revenue of Rp9.5 trillion, or 99.0% of the target, as well as profit for the year of Rp2.1 trillion, or 103.1% of the target. Profitability remained at a strong level, with an EBITDA Margin of 82.2% and a Net Income Margin of 22.2%, reflecting disciplined cost management and the effectiveness of operational strategies amid industry pressures. Such performance was also supported by other indicators, including expenditure efficiency (Total Expenditure/ TOTEX Efficiency), cash flow quality, and optimization of asset utilization, which form part of the parameters used by the Board of Commissioners in evaluating the performance of the Board of Directors.

Furthermore, the Board of Commissioners assesses that the Board of Directors has not only succeeded in achieving quantitative targets, but has also demonstrated strong quality in strategy execution through the utilization of technology and operational innovation. The implementation of AI-based solutions in tower management, as well as the use of innovative materials such as Glass Fiber Reinforced Polymer (GFRP) and Carbon Fiber Reinforced Polymer (CFRP), reflects the Company's readiness to enhance efficiency, reliability, and infrastructure sustainability. Overall, the Board of Commissioners considers that the Board of Directors has been able to maintain a balance between business growth, profitability, and business transformation, while strengthening the Company's long-term foundation in facing the continuously evolving dynamics of the telecommunications industry.

Frekuensi dan Cara Pemberian Nasihat kepada Direksi

Sepanjang tahun 2025, Dewan Komisaris melaksanakan fungsi pemberian nasihat kepada Direksi secara terstruktur, berkesinambungan, dan berbasis pada agenda strategis Perseroan. Nasihat dan rekomendasi disampaikan melalui mekanisme formal, seperti rapat Dewan Komisaris dan rapat gabungan dengan Direksi, serta melalui komunikasi intensif di luar forum rapat apabila diperlukan, guna memastikan respons yang cepat terhadap dinamika usaha. Pendekatan ini memungkinkan Dewan Komisaris untuk memberikan arahan yang tepat waktu dan relevan, sekaligus memastikan bahwa setiap kebijakan strategis Direksi tetap berada dalam koridor Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP).

Dalam pelaksanaannya, Dewan Komisaris secara konsisten memberikan rekomendasi strategis yang difokuskan pada penguatan daya saing, peningkatan kualitas pertumbuhan, serta percepatan transformasi Perseroan sebagai *Next-Generation Tower Company.* Dewan Komisaris menekankan pentingnya keterkaitan yang kuat antara inisiatif strategis dan arah pertumbuhan jangka panjang, yang kemudian ditindaklanjuti Direksi melalui penguatan alignment antara perencanaan strategis dan implementasi operasional, termasuk dalam penetapan prioritas investasi, pengembangan portofolio aset, serta pengelolaan kinerja berbasis indikator yang terukur.

Selain itu, Dewan Komisaris mendorong Direksi untuk menjaga disiplin efisiensi biaya secara menyeluruh, baik pada aspek operasional maupun TOTEX, sebagai fondasi utama dalam menciptakan nilai berkelanjutan. Rekomendasi tersebut direspons melalui optimalisasi struktur biaya, peningkatan efisiensi berbasis digitalisasi, serta penguatan produktivitas aset. Dewan Komisaris juga memberikan arahan terkait percepatan pengembangan ekosistem bisnis terintegrasi, khususnya melalui sinergi antara infrastruktur menara dan jaringan fiber optic, yang ditindaklanjuti Direksi dengan pengembangan infrastruktur pendukung dan eksplorasi peluang monetisasi baru.

Dalam menghadapi dinamika industri, termasuk konsolidasi operator telekomunikasi, Dewan Komisaris turut mendorong Direksi untuk meningkatkan adaptabilitas dalam menangkap peluang densifikasi, relokasi aset, serta peningkatan tenancy ratio. Di samping itu, perhatian juga diberikan pada penguatan tata kelola perusahaan, manajemen risiko, serta integrasi prinsip *Environmental, Social, and Governance* (ESG) ke dalam proses bisnis. Dewan Komisaris menilai bahwa Direksi telah menindaklanjuti seluruh rekomendasi tersebut secara

Frequency and Method of Providing Advice to the Board of Directors

Throughout 2025, the Board of Commissioners carried out its advisory function to the Board of Directors in a structured, continuous manner and based on the Company's strategic agenda. Advice and recommendations were delivered through formal mechanisms, such as Board of Commissioners meetings and joint meetings with the Board of Directors, as well as through intensive communication outside meeting forums when necessary, to ensure a swift response to business dynamics. This approach enabled the Board of Commissioners to provide timely and relevant guidance, while ensuring that every strategic policy of the Board of Directors remained within the framework of the Company's Long-Term Plan (RJPP) and the Company's Work Plan and Budget (RKAP).

In its implementation, the Board of Commissioners consistently provided strategic recommendations focused on strengthening competitiveness, improving the quality of growth, and accelerating the Company's transformation into a Next-Generation Tower Company. The Board of Commissioners emphasized the importance of strong alignment between strategic initiatives and long-term growth direction, which was subsequently followed up by the Board of Directors through strengthening the alignment between strategic planning and operational implementation, including in setting investment priorities, developing the asset portfolio, and managing performance based on measurable indicators.

Furthermore, the Board of Commissioners encouraged the Board of Directors to maintain comprehensive cost efficiency discipline, both in operational aspects and TOTEX, as a key foundation for creating sustainable value. These recommendations were addressed through the optimization of the cost structure, enhancement of efficiency through digitalization, and strengthening of asset productivity. The Board of Commissioners also provided direction on accelerating the development of an integrated business ecosystem, particularly through synergy between tower infrastructure and fiber optic networks, which was followed up by the Board of Directors through the development of supporting infrastructure and the exploration of new monetization opportunities.

In addressing industry dynamics, including telecommunications operator consolidation, the Board of Commissioners also encouraged the Board of Directors to enhance adaptability in capturing opportunities for densification, asset relocation, and increasing the tenancy ratio. In addition, attention was given to strengthening corporate governance, risk management, as well as integrating Environmental, Social, and Governance (ESG) principles into business processes. The Board of Commissioners assesses that the Board of Directors has

responsif dan efektif, dengan memastikan keterpaduan antara strategi jangka panjang, rencana tahunan, serta disiplin eksekusi operasional, sehingga mampu memperkuat fondasi pertumbuhan Perseroan yang resilient, efisien, dan berkelanjutan.

Pandangan atas Penerapan Tata Kelola Perusahaan yang Baik [ARA-A.1.5.3]

Dewan Komisaris menilai bahwa penerapan tata kelola perusahaan yang baik sepanjang tahun 2025 telah berjalan secara efektif, memadai, dan terintegrasi, serta mampu mendukung pencapaian tujuan strategis Perseroan secara berkelanjutan. Hal ini tercermin dari penerapan manajemen risiko berbasis *Enterprise Risk Management* (ERM) yang komprehensif dan telah tersertifikasi ISO 31000, serta sistem pengendalian internal yang andal dan didukung oleh fungsi audit internal yang independen. Penguatan budaya integritas juga berjalan baik melalui implementasi *Whistle-Blowing System* (WBS) dan sertifikasi ISO 37001 sebagai Sistem Manajemen Anti-Penyuapan, yang mempertegas komitmen Perseroan dalam menjaga transparansi, akuntabilitas, serta kepatuhan terhadap peraturan perundang-undangan. Selain itu, pemanfaatan teknologi dalam pengendalian dan monitoring risiko turut meningkatkan efektivitas pengawasan secara *real-time.*

Dewan Komisaris juga memastikan bahwa tidak terdapat benturan kepentingan yang material sepanjang tahun 2025 yang dapat mempengaruhi independensi pengambilan keputusan. Perseroan telah menerapkan kebijakan pengelolaan konflik kepentingan secara ketat serta menjalankan seluruh transaksi material dan/atau afiliasi sesuai dengan ketentuan yang berlaku, melalui proses evaluasi yang memadai dan prinsip kewajaran (*arm's length principle*). Dengan penerapan tersebut, Dewan Komisaris meyakini bahwa Perseroan telah menjaga integritas, transparansi, dan akuntabilitas dalam setiap aktivitas bisnisnya, sekaligus memiliki fondasi tata kelola yang kuat dalam mendukung pertumbuhan usaha yang berkelanjutan.

Pandangan atas Prospek Usaha [ARA-A.1.5.2]

Memasuki periode mendatang, Dewan Komisaris memandang bahwa prospek usaha Perseroan tetap positif, dengan penguatan inisiatif strategis yang perlu difokuskan pada area yang mampu mendorong pertumbuhan berkelanjutan, meningkatkan daya saing, serta memperkuat posisi sebagai *Next-Generation Tower Company.* Arah tersebut harus tetap selaras dengan RJPP dan prioritas tahunan dalam RKAP. Dalam hal ini, Dewan Komisaris menekankan pentingnya akselerasi pengembangan ekosistem infrastruktur terintegrasi melalui sinergi antara bisnis menara dan fiberisasi, guna meningkatkan nilai tambah layanan, memperluas peluang monetisasi, serta memperkuat posisi Perseroan sebagai mitra strategis operator di era 5G dan digitalisasi. Selain itu, penguatan efisiensi operasional melalui

followed up on all these recommendations in a responsive and effective manner, by ensuring alignment between long-term strategies, annual plans, and disciplined operational execution, thereby strengthening the Company's foundation for resilient, efficient, and sustainable growth.

View on the Implementation of Good Corporate Governance [ARA-A.1.5.3]

The Board of Commissioners assesses that the implementation of good corporate governance throughout 2025 has been effective, adequate, and integrated, and has supported the achievement of the Company's strategic objectives on a sustainable basis. This is reflected in the implementation of comprehensive Enterprise Risk Management (ERM) that has been certified to ISO 31000, as well as a reliable internal control system supported by an independent internal audit function. The strengthening of an integrity-driven culture has also progressed well through the implementation of a Whistle-Blowing System (WBS) and ISO 37001 certification as an Anti-Bribery Management System, reaffirming the Company's commitment to maintaining transparency, accountability, and compliance with prevailing laws and regulations. In addition, the utilization of technology in risk control and monitoring has enhanced the effectiveness of real-time oversight.

The Board of Commissioners also ensured that there were no material conflicts of interest throughout 2025 that could affect the independence of decision-making. The Company has implemented a stringent conflict of interest management policy and has carried out all material and/or affiliated transactions in accordance with prevailing regulations, through adequate evaluation processes and the application of the arm's length principle. With such implementation, the Board of Commissioners is confident that the Company has maintained integrity, transparency, and accountability in all of its business activities, while also establishing a strong governance foundation to support sustainable business growth.

Views on Business Prospects [ARA-A.1.5.2]

Entering the upcoming period, the Board of Commissioners views that the Company's business prospects remain positive, with the strengthening of strategic initiatives that should be focused on areas capable of driving sustainable growth, enhancing competitiveness, and reinforcing its position as a Next-Generation Tower Company. This direction must remain aligned with the RJPP and annual priorities set out in the RKAP. In this regard, the Board of Commissioners emphasizes the importance of accelerating the development of an integrated infrastructure ecosystem through synergy between the tower business and fiberization, in order to increase service value, expand monetization opportunities, and strengthen the Company's position as a strategic partner for operators in

pemanfaatan teknologi dan digitalisasi, termasuk optimalisasi belanja modal dan operasional serta peningkatan produktivitas aset, menjadi faktor penting dalam menjaga keseimbangan antara pertumbuhan dan profitabilitas.

Dewan Komisaris juga memandang bahwa Perseroan perlu semakin adaptif dalam merespons dinamika industri, khususnya terkait konsolidasi operator, dengan mengoptimalkan peluang densifikasi, relokasi aset, serta peningkatan *tenancy ratio* untuk menjaga pertumbuhan organik yang berkualitas. Disiplin investasi dan alokasi modal juga menjadi perhatian utama guna memastikan setiap ekspansi memberikan pengembalian yang optimal serta menjaga fleksibilitas keuangan Perseroan. Di sisi lain, integrasi strategi ESG perlu terus diperkuat melalui inisiatif efisiensi energi, pengurangan emisi, serta peningkatan kontribusi sosial yang terukur. Dewan Komisaris turut menekankan pentingnya pengembangan kapabilitas organisasi dan talenta, khususnya dalam aspek digital, produktivitas, serta budaya kerja yang adaptif dan inovatif. Dengan penguatan berbagai inisiatif tersebut, Dewan Komisaris meyakini bahwa Perseroan memiliki kapasitas untuk menjaga pertumbuhan yang konsisten, meningkatkan kualitas kinerja, serta memperkuat peran sebagai enabler utama infrastruktur digital Indonesia yang berkelanjutan.

Apresiasi kepada Pemangku Kepentingan dan Penutup

Dewan Komisaris menyampaikan apresiasi yang setinggi-tingginya kepada Direksi dan seluruh karyawan atas dedikasi, komitmen, dan kinerja yang telah ditunjukkan sepanjang tahun 2025 dalam menjaga stabilitas usaha serta mendorong pertumbuhan Perseroan. Penghargaan juga disampaikan kepada para Pemegang Saham, pelanggan, mitra usaha, regulator, serta seluruh pemangku kepentingan atas kepercayaan dan dukungan yang berkelanjutan terhadap Perseroan. Dengan semangat kolaborasi dan komitmen yang kuat dari seluruh pemangku kepentingan, Dewan Komisaris meyakini bahwa Perseroan akan mampu menghadapi tantangan ke depan, menangkap peluang yang ada, serta terus memperkuat perannya sebagai penyedia infrastruktur digital yang andal, berdaya saing, dan berkelanjutan di Indonesia.

the 5G and digitalization era. In addition, strengthening operational efficiency through the utilization of technology and digitalization, including the optimization of capital and operational expenditures as well as improving asset productivity, remains a key factor in maintaining a balance between growth and profitability.

The Board of Commissioners also views that the Company needs to become increasingly adaptive in responding to industry dynamics, particularly with respect to operator consolidation, by optimizing opportunities for densification, asset relocation, and increasing the tenancy ratio to maintain high-quality organic growth. Investment discipline and capital allocation are also key priorities to ensure that every expansion delivers optimal returns while maintaining the Company's financial flexibility. On the other hand, the integration of ESG strategies needs to be further strengthened through initiatives in energy efficiency, emission reduction, and measurable social contributions. The Board of Commissioners also emphasizes the importance of developing organizational capabilities and talent, particularly in digital aspects, productivity, as well as fostering an adaptive and innovative work culture. With the strengthening of these various initiatives, the Board of Commissioners believes that the Company has the capacity to sustain consistent growth, improve performance quality, and reinforce its role as a key enabler of Indonesia's sustainable digital infrastructure.

Appreciation to Stakeholders and Closing

The Board of Commissioners extends its highest appreciation to the Board of Directors and all employees for their dedication, commitment, and performance demonstrated throughout 2025 in maintaining business stability and driving the Company's growth. Appreciation is also extended to Shareholders, customers, business partners, regulators, and all stakeholders for their continued trust and support for the Company. With a spirit of collaboration and strong commitment from all stakeholders, the Board of Commissioners believes that the Company will be able to face future challenges, capture existing opportunities, and continue to strengthen its role as a reliable, competitive, and sustainable digital infrastructure provider in Indonesia.

Atas nama Dewan Komisaris
On behalf of the Board of Commissioners
PT Dayamitra Telekomunikasi Tbk,



Fadli Tri Hartono
Komisaris Utama
President Commissioners



Dewan Komisaris
Board of Commissioners



Faisal Amir Masduki

Komisaris
Commissioner

Fadli Tri Hartono

Komisaris Utama
President Commissioner

Mira Tayyiba

Komisaris
Commissioner



Ratu Ayu Isyana Bagoes Oka

Komisaris
Commissioner

Gunawan Susanto

Komisaris Independen
Independent Commissioner

Ibnu Sulistyo Pradipto

Komisaris Independen
Independent Commissioner

Laporan Direksi [ARA-A.1.4]

Report of the Board of Directors

Para Pemegang Saham, Dewan Komisaris, dan Para Pemangku Kepentingan yang Terhormat,
Distinguished Shareholders, Board of Commissioners, and Stakeholders,

Tahun 2025 menjadi momentum penting bagi Perseroan dalam memperkuat peran sebagai penyedia infrastruktur menara telekomunikasi dan jaringan *fiber optic* yang andal dan berkelanjutan di Indonesia, sekaligus mempertegas posisi sebagai pemain terbesar di kawasan Asia Tenggara. Dinamika industri telekomunikasi yang ditandai dengan konsolidasi operator, peningkatan kebutuhan data, serta percepatan transformasi digital nasional mendorong Perseroan untuk terus memperkuat fondasi bisnis melalui strategi yang adaptif dan terukur. Arah pengembangan tersebut diwujudkan melalui ekspansi jaringan yang selektif, optimalisasi pemanfaatan aset, serta penguatan kapabilitas teknologi guna memastikan ketersediaan infrastruktur yang berkualitas tinggi dan berdaya saing.

Sejalan dengan tema *"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future,"* Perseroan menempatkan pengembangan infrastruktur telekomunikasi sebagai *enabler* utama dalam mendukung konektivitas digital nasional yang inklusif dan berkelanjutan. Penguatan portofolio menara, pengembangan jaringan *fiber optic*, serta integrasi ekosistem infrastruktur digital dilakukan secara sinergis untuk menjawab kebutuhan industri yang semakin kompleks. Perjalanan Perseroan dalam merealisasikan arah pengembangan tersebut kami sampaikan sebagai berikut.

Situasi Ekonomi dan Industri

Tahun 2025 ditandai dengan dinamika ekonomi global yang semakin kompleks, dipengaruhi oleh ketidakpastian geopolitik, fragmentasi perdagangan, serta arah kebijakan moneter global yang masih ketat. Kebijakan tarif impor dan disrupsi rantai pasok turut menekan pertumbuhan ekonomi dunia yang tercatat sebesar 3,3% dengan inflasi global di kisaran 3,9%. Meskipun demikian, sektor teknologi informasi dan pengembangan *Artificial Intelligence* (AI) tetap tumbuh ekspansif, sehingga menjaga permintaan terhadap infrastruktur digital dan konektivitas berkapasitas tinggi sebagai enabler utama transformasi ekonomi global.

The year 2025 marked an important milestone for the Company in strengthening its role as a reliable and sustainable provider of telecommunication tower and fiber optic network infrastructure in Indonesia, while further affirming its position as the largest player in the Southeast Asian region. The dynamics of the telecommunications industry, characterized by operator consolidation, increasing data demand, and the acceleration of national digital transformation, have driven the Company to continuously reinforce its business foundation through adaptive and measurable strategies. This development direction has been implemented through selective network expansion, optimization of asset utilization, and strengthening of technological capabilities to ensure the availability of high-quality and competitive infrastructure.

In line with the theme "Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future," the Company places the development of telecommunication infrastructure as a key enabler in supporting inclusive and sustainable national digital connectivity. Strengthening the tower portfolio, developing fiber optic networks, and integrating the digital infrastructure ecosystem have been carried out synergistically to address increasingly complex industry needs. The Company's journey in realizing this development direction is presented as follows.

Economic and Industry Situation

The year 2025 was marked by increasingly complex global economic dynamics, influenced by geopolitical uncertainty, trade fragmentation, and the still-tight direction of global monetary policy. Import tariff policies and supply chain disruptions also exerted pressure on global economic growth, which was recorded at 3.3% with global inflation at approximately 3.9%. Nevertheless, the information technology sector and the development of Artificial Intelligence (AI) continued to grow expansively, thereby sustaining demand for digital infrastructure and high-capacity connectivity as key enablers of global economic transformation.



Theodorus Ardi Hartoko

Direktur Utama
Chief Executive Officer

Di tingkat domestik, perekonomian Indonesia tetap menunjukkan ketahanan yang solid, didukung oleh stabilitas makroekonomi dan kebijakan fiskal serta moneter yang terkoordinasi. Kondisi ini tercermin dari stabilitas pasar keuangan, peningkatan aktivitas ekonomi, serta iklim investasi yang kondusif, termasuk pada sektor infrastruktur telekomunikasi. Di sisi industri, konsolidasi operator seluler mendorong terjadinya market repair, di mana operator semakin menitikberatkan efisiensi belanja modal dan optimalisasi biaya operasional melalui model berbagi infrastruktur (*infrastructure sharing*) yang lebih efisien dan berkelanjutan.

Transformasi digital nasional yang semakin akseleratif menjadikan infrastruktur telekomunikasi sebagai *critical national infrastructure* dalam mendukung produktivitas ekonomi dan inklusi digital. Peningkatan penetrasi internet dan lonjakan trafik data mendorong kebutuhan berkelanjutan terhadap densifikasi jaringan, ekspansi 5G, serta penguatan jaringan *fiber optic*. Sejalan dengan perkembangan tersebut, industri juga semakin mengarah pada praktik yang berorientasi keberlanjutan, di mana aspek *Environmental, Social, and Governance* (ESG) menjadi pertimbangan utama dalam pengembangan infrastruktur. Dalam konteks ini, Perseroan memosisikan diri sebagai mitra strategis dalam penyediaan infrastruktur digital yang andal, efisien, dan berkelanjutan guna mendukung pertumbuhan ekosistem digital Indonesia.

Tantangan dan Strategi Mitratel 2025

[ARA-A.1.4.1.a], [ARA-A.1.4.1.e]

Dinamika industri telekomunikasi yang ditandai oleh konsolidasi operator seluler serta pergeseran strategi investasi menuju efisiensi dan optimalisasi jaringan membentuk lanskap usaha yang semakin kompetitif. Perubahan tersebut mendorong penyesuaian pola permintaan infrastruktur, dari ekspansi agresif menjadi optimalisasi kapasitas dan kolokasi, sehingga memberikan tekanan terhadap pertumbuhan organik. Di sisi lain, kondisi ini sekaligus membuka peluang struktural bagi model bisnis berbagi infrastruktur (*shared infrastructure*) yang semakin relevan dalam meningkatkan efisiensi industri.

Dalam merespons tantangan tersebut, Perseroan memperkuat posisi sebagai penyedia infrastruktur telekomunikasi yang independen dan strategis melalui optimalisasi portofolio menara yang luas dan tersebar di seluruh Indonesia. Pendekatan ini diwujudkan melalui peningkatan *tenancy ratio*, penguatan kolokasi multi-operator, serta pengembangan kemitraan jangka panjang yang berorientasi pada efisiensi biaya dan keberlanjutan bisnis pelanggan. Selain itu, Perseroan secara aktif mengembangkan ekosistem infrastruktur digital terintegrasi yang mencakup menara telekomunikasi, jaringan serat optik, serta solusi infrastruktur pendukung lainnya guna menjawab kebutuhan operator yang semakin kompleks dan berbasis data.

At the domestic level, Indonesia's economy continued to demonstrate solid resilience, supported by macroeconomic stability and well-coordinated fiscal and monetary policies. This condition was reflected in financial market stability, increased economic activity, and a conducive investment climate, including in the telecommunications infrastructure sector. On the industry side, mobile operator consolidation has driven market repair, whereby operators are increasingly emphasizing capital expenditure efficiency and operational cost optimization through more efficient and sustainable infrastructure sharing models.

The accelerating pace of national digital transformation has positioned telecommunication infrastructure as critical national infrastructure in supporting economic productivity and digital inclusion. Increasing internet penetration and surging data traffic have driven sustained demand for network densification, 5G expansion, and the strengthening of fiber optic networks. In line with these developments, the industry is increasingly shifting toward sustainability-oriented practices, where Environmental, Social, and Governance (ESG) aspects have become key considerations in infrastructure development. In this context, the Company positions itself as a strategic partner in providing reliable, efficient, and sustainable digital infrastructure to support the growth of Indonesia's digital ecosystem.

Mitratel's Challenges and Strategies in 2025 [ARA-A.1.4.1.a], [ARA-A.1.4.1.e]

The dynamics of the telecommunications industry, characterized by mobile operator consolidation and a shift in investment strategies toward efficiency and network optimization, have shaped an increasingly competitive business landscape. These changes have driven adjustments in infrastructure demand patterns, from aggressive expansion to capacity optimization and co-location, thereby exerting pressure on organic growth. On the other hand, this condition simultaneously creates structural opportunities for shared infrastructure business models, which are becoming increasingly relevant in enhancing industry efficiency.

In responding to these challenges, the Company strengthened its position as an independent and strategic telecommunications infrastructure provider by optimizing its extensive and widely distributed tower portfolio across Indonesia. This approach was implemented through increasing the tenancy ratio, strengthening multi-operator colocation, and developing long-term partnerships oriented toward cost efficiency and the sustainability of customers' businesses. In addition, the Company actively developed an integrated digital infrastructure ecosystem encompassing telecommunications towers, fiber optic networks, and other supporting infrastructure solutions to address increasingly complex and data-driven operator needs.

Seiring dengan percepatan adopsi teknologi jaringan generasi terbaru, termasuk 5G, Perseroan juga menangkap peluang dari peningkatan kebutuhan kapasitas dan kualitas jaringan melalui strategi ekspansi yang selektif dan berbasis permintaan. Penguatan kapabilitas infrastruktur dilakukan dengan tetap mengedepankan efisiensi operasional dan prinsip keberlanjutan, sehingga mampu mendukung pertumbuhan industri telekomunikasi sekaligus memperkuat kontribusi terhadap percepatan transformasi digital nasional. Pendekatan yang adaptif dan terukur tersebut menempatkan Perseroan pada posisi yang solid untuk menciptakan nilai jangka panjang di tengah dinamika industri yang terus berkembang.

Peran Direksi dalam Perumusan dan Proses Implementasi Strategi Mitratel

[ARA-A.1.4.1.b], [ARA-A.1.4.1.c]

Direksi memegang peran sentral dalam memastikan perumusan strategi Perseroan dilakukan secara komprehensif dan berbasis analisis terhadap kondisi makroekonomi, tren industri, serta risiko dan peluang usaha, dengan melibatkan fungsi manajemen terkait dan koordinasi bersama Dewan Komisaris. Dalam implementasinya, Direksi memastikan strategi tersebut diterjemahkan secara konsisten ke dalam rencana kerja dan *Key Performance Indicator* (KPI), yang didukung oleh mekanisme pemantauan dan evaluasi berkala serta sistem pengendalian internal dan sistem manajemen risiko yang efektif melalui Unit Audit Internal. Selain itu, Direksi secara adaptif melakukan penyesuaian strategi sesuai dengan dinamika eksternal dan internal, guna memastikan setiap inisiatif strategis berjalan optimal, terukur, dan mampu mendukung pencapaian kinerja serta keberlanjutan usaha Perseroan.

Pencapaian Kinerja dan Target Tahun 2025

[ARA-A.1.4.1], [ARA-A.1.4.1.d]

Sepanjang tahun 2025, Perseroan mencatatkan pertumbuhan operasional yang mencerminkan efektivitas strategi ekspansi selektif dan optimalisasi aset yang dijalankan secara konsisten. Jumlah menara telekomunikasi yang dioperasikan meningkat 2,1% dari 39.404 menara pada tahun 2024 menjadi 40.230 menara pada tahun 2025 atau 97,6% dari target, yang menunjukkan kemampuan Perseroan dalam mempertahankan pertumbuhan portofolio di tengah dinamika industri yang semakin menekankan efisiensi investasi. Pada saat yang sama, jumlah *tenant* meningkat 5,4% dari 59.868 *tenant* menjadi 63.084 *tenant* atau 99,0% dari target, sehingga menghasilkan *tenancy ratio* sebesar 1,57x atau 101,3% dari target. Pertumbuhan *tenant* yang melampaui pertumbuhan jumlah menara tersebut menunjukkan keberhasilan Perseroan dalam meningkatkan produktivitas aset eksisting melalui strategi kolokasi dan pemanfaatan infrastruktur bersama.

Penguatan ekosistem infrastruktur digital juga tercermin dari perkembangan bisnis jaringan *fiber optic* yang terus menunjukkan pertumbuhan positif. Sepanjang tahun 2025,

Along with the accelerated adoption of next-generation network technologies, including 5G, the Company is also capturing opportunities arising from the increasing demand for network capacity and quality through a selective and demand-driven expansion strategy. Strengthening infrastructure capabilities is carried out while continuing to prioritize operational efficiency and sustainability principles, thereby supporting the growth of the telecommunications industry while reinforcing contributions to the acceleration of national digital transformation. This adaptive and measured approach positions the Company in a solid position to create long-term value amid the continuously evolving industry dynamics.

Board of Directors' Role in Formulating and Implementing Mitratel's Strategy

[ARA-A.1.4.1.b], [ARA-A.1.4.1.c]

The Board of Directors plays a central role in ensuring that the formulation of the Company's strategy is conducted comprehensively and based on analysis of macroeconomic conditions, industry trends, as well as business risks and opportunities, involving relevant management functions and coordination with the Board of Commissioners. In its implementation, the Board of Directors ensures that such strategies are consistently translated into work plans and Key Performance Indicators (KPIs), supported by periodic monitoring and evaluation mechanisms as well as effective internal control systems and risk management systems through the Internal Audit Unit. In addition, the Board of Directors adaptively adjusts strategies in response to external and internal dynamics, in order to ensure that each strategic initiative is carried out optimally, measurably, and capable of supporting the achievement of the Company's performance and business sustainability.

Performance Achievement and Targets in 2025 [ARA-A.1.4.1], [ARA-A.1.4.1.d]

Throughout 2025, the Company recorded operational growth reflecting the effectiveness of its selective expansion strategy and consistent asset optimization. The number of telecommunication towers operated increased by 2.1% from 39,404 towers in 2024 to 40,230 towers in 2025 or 97.6% of the target, demonstrating the Company's ability to maintain portfolio growth amid industry dynamics that increasingly emphasize investment efficiency. At the same time, the number of tenants increased by 5.4% from 59,868 tenants to 63,084 tenants or 99.0% of the target, resulting in a tenancy ratio of 1.57x or 101.3% of the target. The tenant growth, which exceeded the growth in the number of towers, reflects the Company's success in enhancing the productivity of existing assets through co-location strategies and shared infrastructure utilization.

The strengthening of the digital infrastructure ecosystem is also reflected in the development of the fiber optic network business, which continued to demonstrate positive growth. Throughout

fiber billable Perseroan meningkat 12,1% menjadi 57.199 km dibandingkan 51.039 km pada tahun sebelumnya, atau 126,2% dari target, dengan *billable ratio* tercatat sebesar 1,23x atau 108,8% dari target. Pertumbuhan tersebut memperlihatkan bahwa strategi diversifikasi portofolio infrastruktur tidak hanya memperluas sumber pendapatan, tetapi juga memperkuat kapabilitas Perseroan dalam menyediakan solusi infrastruktur digital yang lebih terintegrasi.

2025, the Company's fiber billable increased by 12.1% to 57,199 km compared to 51,039 km in the previous year, or 126.2% of the target, with a billable ratio recorded at 1.23x or 108.8% of the target. This growth indicates that the infrastructure portfolio diversification strategy not only expands revenue sources but also strengthens the Company's capabilities in providing more integrated digital infrastructure solutions.

Kinerja operasional tersebut turut menopang pencapaian keuangan yang solid, di mana Perseroan membukukan pendapatan sebesar Rp9,5 triliun atau 99,0% dari target, meningkat 2,4% dibandingkan tahun 2024 sebesar Rp9,3 triliun. Sementara itu, laba tahun berjalan mencapai Rp2,1 triliun atau 103,1% dari target, naik 0,6% dibandingkan tahun 2024 dengan *EBITDA Margin* tetap kuat di level 82,2% dan *Net Income Margin* sebesar 22,2%. Hasil ini mencerminkan kemampuan Perseroan dalam menjaga keseimbangan antara pertumbuhan usaha, disiplin biaya, dan profitabilitas di tengah perubahan lanskap industri.

The operational performance also supported the achievement of solid financial results, with the Company recording revenue of Rp9.5 trillion or 99.0% of the target, an increase of 2.4% compared to Rp9.3 trillion in 2024. Meanwhile, profit for the year reached Rp2.1 trillion or 103.1% of the target, up 0.6% compared to 2024, with the EBITDA Margin remaining strong at 82.2% and the Net Income Margin at 22.2%. These results reflect the Company's ability to maintain a balance between business growth, cost discipline, and profitability amid changes in the industry landscape.

Selain pencapaian operasional dan finansial, Perseroan juga terus mendorong efisiensi dan modernisasi melalui pemanfaatan *Artificial Intelligence* (AI) dalam pengelolaan operasional menara serta penggunaan material inovatif seperti *Glass Fiber Reinforced Polymer* (GFRP) dan *Carbon Fiber Reinforced Polymer* (CFRP), yang mendukung pembangunan infrastruktur yang lebih ringan, tahan korosi, dan berkelanjutan. Secara keseluruhan, berbagai capaian tersebut menunjukkan bahwa target pertumbuhan Perseroan tidak hanya terealisasi secara kuantitatif, tetapi juga diperkuat oleh kualitas eksekusi strategi dan kesiapan Perseroan dalam menjawab kebutuhan industri telekomunikasi yang terus berkembang.

In addition to operational and financial achievements, the Company continues to drive efficiency and modernization through the utilization of Artificial Intelligence (AI) in tower operational management, as well as the use of innovative materials such as Glass Fiber Reinforced Polymer (GFRP) and Carbon Fiber Reinforced Polymer (CFRP), which support the development of lighter, corrosion-resistant, and sustainable infrastructure. Overall, these achievements demonstrate that the Company's growth targets have not only been realized quantitatively but have also been strengthened by the quality of strategy execution and the Company's readiness to address the evolving needs of the telecommunications industry.

Prospek Tahun 2026 [ARA-A.1.4.2]

Memasuki tahun 2026, Perseroan mengarahkan strategi pada penguatan fundamental bisnis dan penciptaan nilai jangka panjang melalui optimalisasi portofolio infrastruktur serta pengembangan ekosistem digital yang semakin terintegrasi. Fokus utama tetap pada penguatan bisnis inti menara telekomunikasi melalui peningkatan utilisasi aset dan strategi kolokasi, yang didukung oleh ekspansi selektif di wilayah dengan potensi pertumbuhan trafik data yang tinggi. Selain itu, Perseroan mempercepat pengembangan jaringan serat optik, khususnya melalui layanan *Fiber-to-the-Tower* (FTTT), guna mendukung kebutuhan konektivitas berkapasitas tinggi dan meningkatkan efisiensi jaringan operator. Seiring dengan perkembangan teknologi, Perseroan juga memperluas portofolio layanan pada area strategis seperti 5G *densification, small cell deployment, micro data center, Internet of Things* (IoT), dan *Fixed Wireless Access* (FWA), yang diproyeksikan menjadi pendorong utama pertumbuhan industri telekomunikasi ke depan.

Prospects for 2026 [ARA-A.1.4.2]

Entering 2026, the Company is directing its strategy toward strengthening business fundamentals and creating long-term value through the optimization of its infrastructure portfolio and the development of an increasingly integrated digital ecosystem. The main focus remains on strengthening the core telecommunication tower business through increased asset utilization and co-location strategies, supported by selective expansion in areas with high data traffic growth potential. In addition, the Company is accelerating the development of fiber optic networks, particularly through Fiber-to-the-Tower (FTTT) services, to support high-capacity connectivity needs and enhance operator network efficiency. In line with technological advancements, the Company is also expanding its service portfolio into strategic areas such as 5G densification, small cell deployment, micro data centers, Internet of Things (IoT), and Fixed Wireless Access (FWA), which are projected to become key drivers of future growth in the telecommunications industry.

Penguatan daya saing Perseroan juga didukung oleh pendekatan kolaboratif melalui kemitraan strategis serta evaluasi peluang ekspansi anorganik secara selektif guna

The strengthening of the Company's competitiveness is also supported by a collaborative approach through strategic partnerships and the selective evaluation of inorganic

meningkatkan skala dan efisiensi operasional. Keberhasilan dalam mempertahankan posisi kepemimpinan industri sebagaimana tercermin dari capaian *tower wallet share* sebesar 43% dan *fiber wallet share* sebesar 59% diharapkan dapat menjadi fondasi yang kuat untuk terus menjaga tingkat kepercayaan tinggi dari operator terhadap kualitas infrastruktur Perseroan. Di sisi lain, Perseroan terus mendorong transformasi operasional berbasis teknologi serta memperkuat penerapan prinsip ESG melalui pengembangan infrastruktur yang efisien, ramah lingkungan, dan implementasi tata kelola perusahaan yang baik.

Penerapan Tata Kelola Perusahaan

[ARA-A.1.4.3]

Penerapan tata kelola perusahaan yang efektif menjadi fondasi utama dalam memastikan keberlanjutan usaha Perseroan di tengah dinamika industri dan kompleksitas risiko yang terus berkembang. Perseroan mengarahkan penguatan tata kelola melalui integrasi prinsip perilaku beretika, akuntabilitas, transparansi, dan keberlanjutan dalam seluruh proses pengambilan keputusan. Pendekatan ini diwujudkan melalui penerapan kerangka *Enterprise Risk Management* (ERM) yang terstruktur, mencakup proses identifikasi, pengukuran, pemantauan, dan mitigasi risiko secara berkelanjutan. Dengan demikian, pengelolaan risiko tidak hanya bersifat reaktif, tetapi menjadi bagian integral dari sistem tata kelola yang mendukung pengendalian internal serta memastikan keselarasan antara risiko dan arah kebijakan Perseroan.

Perseroan juga secara konsisten melakukan penilaian tingkat kematangan manajemen risiko melalui *Risk Maturity Index* (RMI) sebagai alat ukur dalam meningkatkan kualitas pengelolaan risiko secara berkelanjutan. Implementasi platform ERM *Online* turut memperkuat sistem tata kelola melalui penyediaan informasi risiko yang terintegrasi, transparan, dan dapat dipantau secara *real time* oleh manajemen. Selain itu, proses pengawasan dilakukan secara berkala melalui forum evaluasi risiko strategis yang dilaporkan kepada Direksi dan Dewan Komisaris sebagai dasar pengambilan keputusan yang *prudent*. Sejalan dengan itu, Perseroan juga telah merampungkan penyusunan *Contingency Plan* 2025 yang menjadi bagian dari penguatan mekanisme pengendalian dalam menjaga kesinambungan usaha, sehingga Perseroan mampu memastikan bahwa seluruh proses bisnis berjalan dalam koridor tata kelola yang disiplin, adaptif, dan berorientasi pada penciptaan nilai jangka panjang.

Penerapan Tata Kelola Teknologi Informasi

Dalam mendukung penguatan aspek tata kelola, transformasi digital menjadi elemen kunci dalam meningkatkan efisiensi operasional, kualitas layanan, serta ketepatan pengambilan keputusan berbasis data. Perseroan mengimplementasikan berbagai sistem digital terintegrasi untuk mendukung pengelolaan aset dan operasional secara lebih efektif, termasuk

expansion opportunities to enhance scale and operational efficiency. The success in maintaining its industry leadership position, as reflected in the achievement of a tower wallet share of 43% and a fiber wallet share of 59%, is expected to serve as a strong foundation for sustaining a high level of operator trust in the quality of the Company's infrastructure. On the other hand, the Company continues to drive technology-based operational transformation while strengthening the implementation of ESG principles through the development of efficient and environmentally friendly infrastructure, as well as the implementation of good corporate governance.

Implementation of Corporate Governance

[ARA-A.1.4.3]

The implementation of effective corporate governance serves as a fundamental foundation in ensuring the sustainability of the Company's business amid industry dynamics and the increasing complexity of risks. The Company directs the strengthening of governance through the integration of principles of ethical conduct, accountability, transparency, and sustainability in all decision-making processes. This approach is implemented through the application of a structured Enterprise Risk Management (ERM) framework, encompassing the processes of identifying, measuring, monitoring, and mitigating risks on an ongoing basis. Accordingly, risk management is not only reactive in nature but also becomes an integral part of the governance system that supports internal control and ensures alignment between risks and the Company's policy direction.

The Company also consistently conducts assessments of risk management maturity through the Risk Maturity Index (RMI) as a measurement tool to continuously enhance the quality of risk management. The implementation of the ERM Online platform further strengthens the governance system by providing integrated, transparent risk information that can be monitored in real time by management. In addition, oversight processes are carried out periodically through strategic risk evaluation forums reported to the Board of Directors and the Board of Commissioners as a basis for prudent decision-making. In line with this, the Company has also completed the preparation of the 2025 Contingency Plan as part of strengthening control mechanisms in maintaining business continuity, thereby ensuring that all business processes are conducted within a disciplined, adaptive governance framework oriented toward long-term value creation.

Implementation of Information Technology Governance

In supporting the strengthening of governance aspects, digital transformation has become a key element in enhancing operational efficiency, service quality, and the accuracy of data-driven decision-making. The Company implemented various integrated digital systems to support more effective asset and operational management, including through the development of

melalui pengembangan aplikasi OneFlux sebagai *integrated asset and operational system* serta pemanfaatan *marketing analytics tools* dalam perencanaan jaringan dan analisis kebutuhan pelanggan. Selain itu, pemanfaatan teknologi AI mulai diintegrasikan dalam proses operasional untuk meningkatkan efisiensi pengelolaan infrastruktur dan mempercepat proses analisis data dalam mendukung keputusan strategis. Seluruh inisiatif tersebut diselaraskan dengan *IT Roadmap* yang menjadi panduan pengembangan teknologi informasi secara berkelanjutan dan terarah.

the OneFlux application as an integrated asset and operational system, as well as the utilization of marketing analytics tools in network planning and customer needs analysis. In addition, the use of AI technology has begun to be integrated into operational processes to improve infrastructure management efficiency and accelerate data analysis in supporting strategic decisions. All of these initiatives are aligned with the IT Roadmap, which serves as a guideline for the sustainable and structured development of information technology.

Seiring dengan meningkatnya intensitas pemanfaatan teknologi digital, Perseroan juga memperkuat aspek tata kelola dan keamanan teknologi informasi melalui penerapan prinsip data governance, perlindungan data, serta pengelolaan risiko siber secara komprehensif. Upaya ini dilakukan melalui peningkatan kesadaran keamanan siber di seluruh lini organisasi, pelaksanaan *Vulnerability Assessment* (VA) dan *Penetration Testing* (PT) secara berkala, serta penerapan kebijakan dan prosedur penanganan insiden keamanan informasi. Perseroan juga telah mengadopsi standar internasional ISO 27001 dalam pengelolaan sistem manajemen keamanan informasi guna memastikan perlindungan sistem dan data secara optimal. Melalui penguatan tata kelola teknologi informasi yang terintegrasi, adaptif, dan berbasis risiko, Perseroan memastikan bahwa transformasi digital yang dijalankan tidak hanya meningkatkan efisiensi operasional, tetapi juga menjaga keandalan sistem, keamanan data, serta keberlanjutan kinerja usaha di tengah perkembangan industri yang semakin berbasis teknologi.

In line with the increasing intensity of digital technology utilization, the Company also strengthens information technology governance and security aspects through the implementation of data governance principles, data protection, and comprehensive cyber risk management. These efforts are carried out through enhancing cybersecurity awareness across all levels of the organization, conducting periodic Vulnerability Assessment (VA) and Penetration Testing (PT), as well as implementing policies and procedures for handling information security incidents. The Company has also adopted the international standard ISO 27001 in managing its information security management system to ensure optimal protection of systems and data. Through strengthening integrated, adaptive, and risk-based information technology governance, the Company ensures that its digital transformation initiatives not only improve operational efficiency but also maintain system reliability, data security, and the sustainability of business performance amid increasingly technology-driven industry developments.

Pengelolaan Sumber Daya Manusia

Human Capital Management

Sejalan dengan itu, pengelolaan sumber daya manusia juga diarahkan untuk memperkuat kompetensi, produktivitas, serta keberlanjutan organisasi melalui pendekatan yang terstruktur dan selaras dengan kebutuhan bisnis. Perseroan mengimplementasikan *Human Capital* (HC) Roadmap yang dilengkapi dengan Learning Pathways bagi seluruh karyawan, termasuk Entitas Anak, sebagai kerangka pengembangan kompetensi yang sistematis dan berkelanjutan. Penyusunan program pengembangan didukung oleh *Course Development Management Playbook* (CDMP) serta *Competency Directory* yang menjadi acuan dalam pemetaan kompetensi dan pengembangan karier. Perseroan juga menetapkan standar kompetensi teknis wajib sesuai bidang pekerjaan, yang diperkuat melalui berbagai program pelatihan, sertifikasi profesional, serta dukungan pendidikan formal, termasuk program beasiswa. Selain itu, aspek keselamatan kerja menjadi prioritas melalui penguatan implementasi standar Keselamatan dan Kesehatan Kerja (K3), pelatihan dan sertifikasi keselamatan, serta penerapan sistem manajemen yang selaras dengan standar internasional guna memastikan operasional yang aman dan berkelanjutan.

In line with this, human capital management is also directed toward strengthening competencies, productivity, and organizational sustainability through a structured approach aligned with business needs. The Company implements a Human Capital (HC) Roadmap complemented by Learning Pathways for all employees, including Subsidiaries, as a framework for systematic and sustainable competency development. The development of programs is supported by the Course Development Management Playbook (CDMP) and a Competency Directory, which serve as references for competency mapping and career development. The Company also establishes mandatory technical competency standards in accordance with respective job functions, reinforced through various training programs, professional certifications, and support for formal education, including scholarship programs. In addition, occupational safety remains a priority through strengthening the implementation of Occupational Health and Safety (OHS) standards, safety training and certification, as well as the implementation of management systems aligned with international standards to ensure safe and sustainable operations.

Penguatan budaya perusahaan dan keterlibatan karyawan menjadi bagian integral dalam meningkatkan kinerja organisasi secara keseluruhan. Perseroan menginternalisasikan nilai

Strengthening corporate culture and employee engagement forms an integral part of enhancing overall organizational performance. The Company internalizes the AKHLAK values

budaya AKHLAK (Amanah, Kompeten, Harmonis, Loyal, Adaptif, dan Kolaboratif) sebagai *core values* serta nilai BISA (*Bravery, Integrity, Service Excellence,* dan *Agility*) sebagai *way of work* yang mendorong perilaku kerja yang kolaboratif, adaptif, dan berorientasi pada solusi. Implementasi budaya tersebut dipantau secara berkala melalui *Telkom Culture Monitoring System* (TCMS) untuk memastikan konsistensi penerapan di seluruh lini organisasi.

Dalam meningkatkan engagement, Perseroan juga menjalankan berbagai program yang mendukung kesejahteraan fisik dan mental karyawan, termasuk program kesehatan dan kegiatan internal yang membangun lingkungan kerja yang positif dan inklusif. Pendekatan ini terbukti mendukung produktivitas organisasi, tercermin dari rasio EBITDA per karyawan (EBITDA/FTE) yang berada di atas rata-rata industri, sekaligus memperkuat kesiapan Perseroan dalam menghadapi dinamika industri melalui sumber daya manusia yang kompeten, engaged, dan berdaya saing tinggi.

Apresiasi

Sebagai penutup, Direksi menyampaikan apresiasi yang setinggi-tingginya kepada seluruh insan Perseroan atas dedikasi, profesionalisme, dan komitmen yang telah ditunjukkan sepanjang tahun 2025 dalam menjalankan strategi dan menjaga kinerja Perseroan secara berkelanjutan. Kontribusi aktif dari seluruh karyawan, didukung oleh sinergi yang solid antara Direksi, Dewan Komisaris, serta seluruh jajaran manajemen, menjadi fondasi utama dalam memastikan keberhasilan implementasi berbagai inisiatif strategis di tengah dinamika industri yang terus berkembang.

Direksi juga menyampaikan terima kasih kepada Pemegang Saham, pelanggan, mitra usaha, pemerintah, serta regulator atas kepercayaan dan dukungan yang terus diberikan kepada Perseroan. Dukungan tersebut memberikan keyakinan bagi Perseroan untuk terus tumbuh, berinovasi, dan beradaptasi dalam menghadapi perubahan industri, sekaligus memperkuat kontribusi dalam pembangunan infrastruktur telekomunikasi nasional. Dengan dukungan yang berkelanjutan dari seluruh pemangku kepentingan, Perseroan optimistis dapat terus menciptakan nilai jangka panjang serta berkontribusi dalam mendorong transformasi digital Indonesia secara inklusif dan berkelanjutan.

(Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative) as core values, as well as the BISA values (Bravery, Integrity, Service Excellence, and Agility) as the way of working, which promote collaborative, adaptive, and solution-oriented work behaviors. The implementation of this culture is monitored regularly through the Telkom Culture Monitoring System (TCMS) to ensure consistency in its application across all levels of the organization.

In enhancing engagement, the Company also implements various programs that support employees' physical and mental well-being, including health programs and internal initiatives that foster a positive and inclusive work environment. This approach has proven to support organizational productivity, as reflected in the EBITDA per employee ratio (EBITDA/FTE), which is above the industry average, while also strengthening the Company's readiness to navigate industry dynamics through a competent, engaged, and highly competitive workforce.

Appreciation

In closing, the Board of Directors would like to express its highest appreciation to all employees of the Company for their dedication, professionalism, and commitment demonstrated throughout 2025 in executing strategies and maintaining the Company's performance on a sustainable basis. The active contributions of all employees, supported by strong synergy between the Board of Directors, the Board of Commissioners, and all levels of management, have become the main foundation in ensuring the successful implementation of various strategic initiatives amid continuously evolving industry dynamics.

The Board of Directors also extends its gratitude to the Shareholders, customers, business partners, the government, and regulators for their continued trust and support for the Company. Such support provides confidence for the Company to continue growing, innovating, and adapting in response to industry changes, while strengthening its contribution to the development of national telecommunications infrastructure. With sustained support from all stakeholders, the Company remains optimistic about creating long-term value and contributing to advancing Indonesia's digital transformation in an inclusive and sustainable manner.

Atas nama Direksi
On behalf of the Board of Directors
PT Dayamitra Telekomunikasi Tbk,



Theodorus Ardi Hartoko
Direktur Utama
Chief Executive Officer

Direksi
Board of Directors



Hastining Bagyo Astuti

Direktur Operasi dan Pembangunan
Chief Operation Officer

Theodorus Ardi Hartoko

Direktur Utama
Chief Executive Officer

Hendra Purnama

Direktur Investasi
Chief Investment Officer

Mitratel
by Telkom Indonesia



Agus Winarno
Direktur Bisnis
Chief Business Officer

Ian Sigit Kurniawan
Direktur Keuangan dan Manajemen Risiko
Chief Finance and Risk Management Officer

Fandi Wijaya
Direktur Pengelolaan Aset
Chief Asset Management Officer

Surat Pernyataan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan PT Dayamitra Telekomunikasi Tbk Tahun Buku 2025 [ARA-A.1.1.2]

Statement of Members of the Board of Commissioners on the Responsibility for the Annual Report of PT Dayamitra Telekomunikasi Tbk for the Fiscal Year 2025

Kami, yang bertanda tangan di bawah ini, menyatakan bahwa semua informasi dalam Laporan Tahunan PT Dayamitra Telekomunikasi Tbk Tahun Buku 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perseroan.

We, the undersigned, hereby declare that all information in the Annual Report of PT Dayamitra Telekomunikasi Tbk for the Fiscal Year 2025 has been duly disclosed and take full responsibility for the accuracy contents on the Annual Report of the Company.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is hereby made in all truthfulness.

Jakarta, April 2026 [ARA-B.C.2]

Dewan Komisaris,
Board of Commissioners,

Fadil Tri Hartono
Komisaris Utama
President Commissioner

Ratu Ayu Isyana Bagoes Oka
Komisaris
Commissioner

Mira Tayyiba
Komisaris
Commissioner

Faisal Amir Masduki*
Komisaris
Commissioner

Gunawan Susanto
Komisaris Independen
Independent Commissioner

Ibnu Sulistyo Pradipto
Komisaris Independen
Independent Commissioner

* Bapak Faisal Amir Masduki mengundurkan diri sejak 13 April 2026. / Mr. Faisal Amir Masduki resigned since April 13, 2026.

Surat Pernyataan Anggota Direksi tentang Tanggung Jawab atas Laporan Tahunan PT Dayamitra Telekomunikasi Tbk Tahun Buku 2025 [ARA-A.1.1.2]

Statement of Members of the Board of Directors on the Responsibility for the Annual Report of PT Dayamitra Telekomunikasi Tbk for the Fiscal Year 2025

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This statement is hereby made in all truthfulness.

Jakarta, April 2026 [ARA-B.C.2]

Direksi,
Board of Directors,

Theodorus Ardi Hartoko
Direktur Utama
Chief Executive Officer

Ian Sigit Kurniawan
Direktur Keuangan dan Manajemen Risiko
Chief Finance and Risk Management Officer

Hastining Bagyo Astuti
Direktur Operasi dan Pembangunan
Chief Operation Officer

Agus Winarno
Direktur Bisnis
Chief Business Officer

Hendra Purnama
Direktur Investasi
Chief Investment Officer

Fandi Wijaya
Direktur Pengelolaan Aset
Chief Asset Management Officer





PROFIL PERUSAHAAN
Company Profile

Identitas Perusahaan [ARA-A.1.6]
Company Identity

Nama Perusahaan
Company Name

PT Dayamitra Telekomunikasi Tbk

Nama Komersial
Commercial Name

Mitratel

Tanggal Pendirian
Date of Establishment

18 Oktober 1995
October 18, 1995

Bidang Usaha Utama
Main Line of Business

Instalasi telekomunikasi, konstruksi sentral telekomunikasi, aktivitas telekomunikasi dengan kabel, dan aktivitas telekomunikasi tanpa kabel.

Telecommunications installation, telecommunications central construction, cable telecommunications activities, and wireless telecommunications activities.

Dasar Hukum Pendirian
Legal Basis of Establishment

Akta Pendirian No. 50 tanggal 18 Oktober 1995, dibuat di hadapan Notaris HM Afdal Gazali, SH di Jakarta sebagaimana diuraikan dalam Berita Negara Republik Indonesia No. 98 Tambahan No. 10081 tanggal 8 Desember 1995 dan Keputusan Menteri Kehakiman Republik Indonesia No. C2-13273.HT.01.01.TH'95 tanggal 19 Oktober 1995.

Deed of Establishment No. 50 dated October 18, 1995, made before Notary HM Afdal Gazali, SH in Jakarta, as stated in the State Gazette of the Republic of Indonesia No. 98 Supplement No. 10081 dated December 8, 1995, and the Decree of the Minister of Justice of the Republic of Indonesia No. C2-13273.HT.01.01.TH'95 dated October 19, 1995.

Modal Dasar
Authorized Capital

Rp50.160.000.000.000,00
(terbagi atas 220.000.000.000 lembar saham).
(divided into 220,000,000,000 shares).

Modal Ditempatkan dan Disetor
Issued and Fully Paid Capital

Rp19.051.606.457.232,00
(83.559.677.444 lembar saham).
(83,559,677,444 shares).

Tanggal Pencatatan Saham
Share Listing Date

22 November 2021
November 22, 2021

Kode Saham
Ticker Code

MTEL

Bursa Pencatatan Saham
Stock Listing Exchange

Bursa Efek Indonesia
Indonesia Stock Exchange

Media Sosial
Social Media

- Mitratel
- @mitratel
- PT Dayamitra Telekomunikasi Tbk
- @mitratel_dmt
- Mitratel

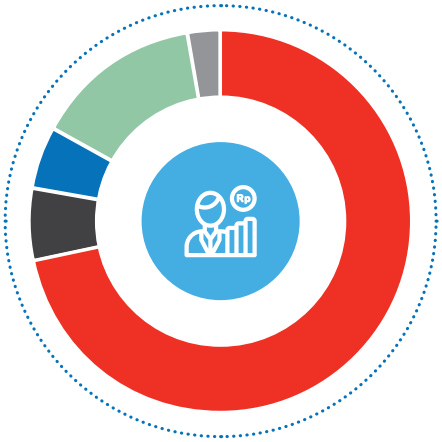
Alamat Kantor Pusat [ARA-A.1.6.1] [ARA-A.1.6.1.a]
Head Office Address
Telkom Landmark Tower, Lt. 25-27, 50
Jl. Jend. Gatot Subroto Kav. 52
Jakarta 12710

Peringkat Perusahaan
Company Rating

Pefindo: idAAA/*Stable*
(*Triple A; Stable Outlook*)

Kepemilikan Saham per 31 Desember 2025
Shareholding as of December 31, 2025

- PT Telkom Indonesia (Persero) Tbk
  71,8%
- PT Maleo Investasi Indonesia
  6,0%
- Pemerintah Singapura / Government of Singapore
  5,3%
- Masyarakat / Public
  14,3%
- Saham Treasuri / Treasury Shares
  2,6%



Situs Web [ARA-A.1.6.1.d]
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021 2793 3363

Email [ARA-A.1.6.1.c]
mitratel@mitratel.co.id

Sekretaris Perusahaan Merangkap Sebagai Direktur Investasi
Corporate Secretary Concurrently Serving as Investment Director
Hendra Purnama

Keterangan / Note:
Pada tahun 2025, Perseroan tidak melakukan perubahan nama. / In 2025, the Company did not make any name changes.

Jejak Langkah
Milestones

1995

Didirikan pada tanggal 18 Oktober 1995 dengan nama PT Dayamitra Malindo dengan Akta Notaris HM Afdal Gazali, SH No. 50 tanggal 18 Oktober 1995.

Founded on October 18, 1995, under the name PT Dayamitra Malindo under Notarial Deed made before Notary HM Afdal Gazali, SH. No. 50 dated October 18, 1995.

1997

Mengubah nama menjadi PT Dayamitra Telekomunikasi dengan Akta Notaris Hendra Karyadi, SH No. 53 tanggal 28 Agustus 1997.

Renamed into PT Dayamitra Telekomunikasi under Notarial Deed made before Notary Hendra Karyadi, SH. No. 53 dated August 28, 1997.

2008

- Mendapatkan persetujuan dari Entitas Induk untuk menjadikan bisnis menara telekomunikasi sebagai aktivitas bisnis utama Perseroan, yang diperingati sebagai hari lahir PT Dayamitra Telekomunikasi (Mitratel) sesuai dengan Keputusan Direksi.
- Menandatangani perjanjian kerja sama dengan skema sewa (*non-revenue sharing*) untuk pertama kalinya dengan PT Telkom Indonesia (Persero) Tbk melalui Perjanjian Pengadaan Pekerjaan Jasa Penyediaan (Sewa) Sarana Pendukung SITAC/CME Nasional 2008, serta dengan PT Excelcomindo Pratama Tbk melalui Perjanjian Sewa Menyewa Infrastruktur.
- Received approval from the Parent Entity to establish the telecommunication tower business as the Company's main business activity, commemorated as the founding day of PT Dayamitra Telekomunikasi (Mitratel) in accordance with the Board of Directors' Decision.
- Signed the first lease agreement (non-revenue sharing scheme) with PT Telkom Indonesia (Persero) Tbk through the 2008 National SITAC/CME Support Services (Lease) Procurement Agreement, as well as with PT Excelcomindo Pratama Tbk through the Infrastructure Lease Agreement.

2009

- Mitratel menandatangani perjanjian sewa menyewa infrastruktur telekomunikasi dengan PT Natrindo Telepon Seluler dan PT Hutchison CP Telecommunication.
- Mitratel menerima penghargaan dari PT Excelcomindo Pratama Tbk berupa *Good Achievement Partner* atas keberhasilan pencapaian yang telah diraih.
- Mitratel signed a telecommunications infrastructure lease agreement with PT Natrindo Telepon Seluler and PT Hutchison CP Telecommunication.
- Mitratel received an award from PT Excelcomindo Pratama Tbk as a Good Achievement Partner for its outstanding achievements.

2010

- Mitratel mendirikan 10 kantor regional di seluruh Indonesia untuk memperluas jaringan usaha serta area aktivitas bisnis perusahaan.
- Mitratel melakukan perjanjian kerja sama dengan PT Telekomunikasi Selular terkait sewa menyewa infrastruktur telekomunikasi berupa pesanan *built-to suit* dan *colocation*. Selain itu, Mitratel juga menjalin perjanjian kerja sama dengan PT Telkom Indonesia (Persero) Tbk, PT Telekomunikasi Selular, dan PT XL Axiata Tbk sebagai *reseller* atas aset menara yang mereka miliki, serta melakukan kerja sama *tower sharing* dengan PT Indosat Tbk.
- Mitratel established 10 regional offices across Indonesia to expand its business network and operational areas.
- Mitratel entered into a cooperation agreement with PT Telekomunikasi Selular for leasing telecommunications infrastructure through built-to-suit and colocation orders. Additionally, Mitratel established cooperation agreements with PT Telkom Indonesia (Persero) Tbk, PT Telekomunikasi Selular, and PT XL Axiata Tbk as resellers of their tower assets, as well as a tower-sharing collaboration with PT Indosat Tbk.

2011

- Mitratel menerima *Shareholder Loan* (SHL) dari PT Telkom Indonesia (Persero) Tbk, sebesar Rp655 miliar pada tahap pertama dan Rp550 miliar pada tahap kedua, serta fasilitas kredit jangka panjang dari PT Bank Rakyat Indonesia (Persero) Tbk sebesar Rp1 triliun.
- Mitratel menandatangani kontrak penyewaan menara dengan Indosat dan Smartfren, serta melakukan pengalihan pengelolaan 1.401 *site* Tower Divisi Infratel dan DTF milik Telkom Group.
- Mitratel memulai pembangunan *In-Building Solution* (IBS) di 9 lokasi gedung perkantoran dan bisnis.
- Melakukan akuisisi 913 titik IBS dan menjadi *reseller* dari 1.300 *site* IBS milik PT Telekomunikasi Selular yang dipindahkan ke operator telekomunikasi lain.
- Mitratel berpartisipasi dalam tender proyek *Universal Service Obligation* (USO) untuk pembangunan *Base Transceiver Station* (BTS) di kawasan perbatasan dan Wi-Fi untuk kabupaten bersama PT Telekomunikasi Selular dan PT Telkom Indonesia (Persero) Tbk.
- Mitratel received a Shareholder Loan (SHL) from PT Telkom Indonesia (Persero) Tbk, amounting to Rp655 billion in the first phase and Rp550 billion in the second phase, as well as a long-term credit facility from PT Bank Rakyat Indonesia (Persero) Tbk amounting to Rp1 trillion.
- Mitratel signed tower lease contracts with Indosat and Smartfren and took over the management of 1,401 Tower sites from Telkom Group's Infratel and DTF Divisions.
- Mitratel began the development of In-Building Solutions (IBS) in 9 office and commercial buildings.
- Acquired 913 IBS points and became a reseller of 1,300 IBS sites owned by PT Telekomunikasi Selular, which were transferred to other telecommunications operators.
- Mitratel participated in the Universal Service Obligation (USO) project tender for the construction of Base Transceiver Stations (BTS) in border areas and Wi-Fi networks for districts, in collaboration with PT Telekomunikasi Selular and PT Telkom Indonesia (Persero) Tbk.

1995-2009

2010-2011

2011

- Mitratel juga membangun BTS Hotel di Sentul City sebagai proyek percontohan untuk bisnis baru.
- Mitratel berkolaborasi dengan Telkom Group untuk mempersiapkan pembangunan Wi-Fi di seluruh kota Indonesia, yang dikenal dengan nama “Indonesia Wi-fi”.
- Mitratel also built a BTS Hotel in Sentul City as a pilot project for a new business model.
- Mitratel collaborated with Telkom Group to prepare the development of Wi-Fi networks across Indonesian cities, known as “Indonesia Wi-fi”.

2012

- Mitratel menjalin kemitraan dengan perusahaan konstruksi internasional, Le Blanc Technologies, dalam proyek pembangunan infrastruktur telekomunikasi di Timor Leste.
- Mitratel menandatangani kesepakatan dengan sindikasi 3 bank BUMN, yaitu PT Bank Rakyat Indonesia (Persero) Tbk, PT Bank Negara Indonesia (Persero) Tbk, dan PT Bank Mandiri (Persero) Tbk, untuk memperoleh fasilitas kredit sindikasi sebesar Rp2,5 triliun dengan tenor selama 8 tahun.
- Mitratel established a partnership with the international construction company Le Blanc Technologies for a telecommunications infrastructure development project in Timor Leste.
- Mitratel signed an agreement with a syndicate of 3 BUMN banks PT Bank Rakyat Indonesia (Persero) Tbk, PT Bank Negara Indonesia (Persero) Tbk, and PT Bank Mandiri (Persero) Tbk to secure a syndicated credit facility of Rp2.5 trillion with an 8-year tenor.

2013

- Mitratel meraih sertifikasi ISO 9001:2008 untuk Sistem Manajemen Mutu yang diberikan oleh auditor dari *United Registrar for Systems* (URS). Sertifikasi ini menandakan bahwa Mitratel telah memenuhi standar manajemen mutu dalam ruang lingkup penyediaan layanan penyewaan dan pengelolaan infrastruktur serta menara telekomunikasi.
- Mitratel melakukan perubahan identitas korporasi dengan memperkenalkan logo baru. Kombinasi warna merah, putih, abu-abu, dan hitam mencerminkan semangat nasionalisme yang menjadi bagian dari nilai-nilai Mitratel.
- Mitratel obtained ISO 9001:2008 certification for its Quality Management System, awarded by auditors from United Registrar for Systems (URS). This certification signifies that Mitratel has met quality management standards in the provision of leasing and management services for infrastructure and telecommunications towers.
- Mitratel underwent a corporate identity change by introducing a new logo. The combination of red, white, gray, and black reflects the spirit of nationalism, which is an integral part of Mitratel’s values.

2014

- Memfokuskan inti bisnis pada bisnis yang berkaitan dengan menara telekomunikasi (*tower-related business*).
- Terjadi perubahan kepemilikan saham minoritas dari Bapak Heri Supriyadi kepada Bapak Mohamad Sahlan Syauqi.
- Refocused its core business on tower-related telecommunications businesses.
- A minority shareholding change occurred, with Mr. Heri Supriyadi transferring his shares to Mr. Mohamad Sahlan Syauqi.

2011-2014

2015

Mitratel meraih sertifikat *Cable Implementation Quality System* (CIQS) 2000:2009, yang merupakan standar sistem manajemen mutu untuk seluruh proses yang terkait dengan perangkat yang ada di jaringan akses.

Mitratel obtained the Cable Implementation Quality System (CIQS) 2000:2009 certification, a quality management system standard for all processes related to devices in the access network.

2016

- Mitratel menandatangani kesepakatan untuk mendapatkan fasilitas kredit dari Bank of Tokyo senilai Rp500 miliar, Bank UOB Indonesia sebesar Rp500 miliar, PT Sarana Multi Infrastruktur senilai Rp700 miliar, serta pinjaman bersama Telkom Group (kerja sama antara Telkom dengan Bank Sumitomo dan Bank of Tokyo) senilai Rp200 miliar.
- Mitratel merayakan pencapaian sebagai yang pertama memiliki 1.000 *smart pole* yang telah digunakan oleh pelanggan operator seluler. *Smart pole* merupakan infrastruktur menara dengan ketinggian kurang dari 20 meter, yang juga dikenal dengan sebutan *micro pole*.
- Mitratel signed agreements to secure credit facilities from Bank of Tokyo amounting to Rp500 billion, Bank UOB Indonesia for Rp500 billion, PT Sarana Multi Infrastruktur for Rp700 billion, and a joint loan with Telkom Group (a collaboration between Telkom, Bank Sumitomo, and Bank of Tokyo) worth Rp200 billion.
- Mitratel celebrated the achievement of being the first to have 1,000 smart poles utilized by mobile network operators. Smart poles are tower infrastructures less than 20 meters high, also known as micro poles.

2017

Mitratel merayakan pencapaian memiliki 10.000 menara, yang menjadikannya sebagai penyedia menara terbesar ketiga di Indonesia berdasarkan jumlah kepemilikan menara.

Mitratel celebrated reaching 10,000 towers, making it the third-largest tower provider in Indonesia based on tower ownership.

2018

- Mitratel melakukan pergantian logo perusahaan dengan desain baru. Logo baru ini memiliki makna mendalam yang mencerminkan harapan dan arah bagi Perseroan untuk terus berkembang dan menjadi lebih baik dari sebelumnya.
- Mitratel melakukan *rebranding* dan berhasil meraih posisi kedua terbesar sebagai penyedia menara telekomunikasi di Indonesia, memperkuat posisi Perseroan di industri.
- Mitratel introduced a new corporate logo. The new design carries a profound meaning, symbolizing the Company’s aspirations and direction for continuous growth and improvement.
- Mitratel underwent a rebranding and successfully secured the position as the second-largest telecommunications tower provider in Indonesia, further strengthening its industry standing.

2015-2018

2019

- Mitratel mengakuisisi PT Persada Sokka Tama, yang memiliki 1.017 menara telekomunikasi, sebagai bagian dari upaya ekspansi portofolio menara.
- Mitratel melaksanakan transformasi organisasi, yang sebelumnya berfokus pada portofolio produk, menjadi berbasis pada *value chain* untuk meningkatkan efisiensi dan daya saing.
- Mitratel mengakuisisi 2.100 menara milik Indosat Ooredoo, yang menjadikan Perseroan sebagai salah satu perusahaan menara terbesar di Indonesia dalam hal jumlah kepemilikan menara.

- Mitratel acquired PT Persada Sokka Tama, which owns 1,017 telecommunications towers, as part of its efforts to expand its tower portfolio.
- Mitratel implemented an organizational transformation, shifting its focus from a product portfolio-based approach to a value chain-based approach to enhance efficiency and competitiveness.
- Mitratel acquired 2,100 towers from Indosat Ooredoo, making the Company one of the largest tower companies in Indonesia in terms of tower ownership.

2020

- Mitratel mengakuisisi 1.911 menara milik PT Telekomunikasi Selular, yang semakin memperkuat fundamental bisnis Perseroan serta menciptakan nilai tambah. Akuisisi ini juga mendukung implementasi rencana jangka panjang Mitratel.
- Mitratel melakukan kolaborasi dengan PT Pos Properti Indonesia dalam pemanfaatan sumber daya yang dimiliki untuk mendukung kesiapan 5G di Indonesia. Kerja sama ini membuka peluang inisiatif strategis yang lebih luas antara Mitratel dan PT Pos Properti Indonesia.

- Mitratel acquired 1,911 towers from PT Telekomunikasi Selular, further strengthening the Company's business fundamentals and creating added value. This acquisition also supports the implementation of Mitratel's long-term plan.
- Mitratel collaborated with PT Pos Properti Indonesia to optimize existing resources in support of Indonesia's 5G readiness. This partnership opens broader strategic initiatives between Mitratel and PT Pos Properti Indonesia.

2021

- Mitratel mengakuisisi 100% saham PT Persada Sokka Tama, setelah sebelumnya melakukan penandatanganan Perjanjian Akta Jual Beli Saham sebesar 5%. Dengan ditandatanganinya perjanjian ini, Mitratel kini sepenuhnya menguasai saham PT Persada Sokka Tama.
- Mitratel menandatangani perjanjian pembelian 4.139 menara telekomunikasi milik PT Telekomunikasi Selular, yang semakin memperkuat portofolio aset Perseroan.
- PT Telkom Indonesia (Persero) Tbk dan Mitratel melakukan penandatanganan Akta Inbreng & *Head of Agreement*, yang mencakup penyertaan modal berupa aset sebanyak 798 menara telekomunikasi, sebagai bagian dari kerja sama pengembangan infrastruktur.

- Mitratel acquired 100% shares of PT Persada Sokka Tama after previously signing a Share Sale and Purchase Agreement for a 5% stake. With the signing of this agreement, Mitratel now fully owns PT Persada Sokka Tama.
- Mitratel signed an agreement to purchase 4,139 telecommunications towers from PT Telekomunikasi Selular, further strengthening the Company's asset portfolio.
- PT Telkom Indonesia (Persero) Tbk and Mitratel signed the Deed of Contribution & Head of Agreement, which includes a capital contribution in the form of 798 telecommunications towers as part of an infrastructure development collaboration.

2019-2021

2021

- Mitratel juga menandatangani pengalihan kepemilikan 4.000 unit menara telekomunikasi milik PT Telekomunikasi Selular. Kesepakatan ini ditandai dengan penandatanganan Perjanjian Jual Beli pada 31 Agustus 2021, yang melengkapi total akusisi 8.139 menara yang dilakukan oleh kedua perusahaan sepanjang tahun 2021.
- Mitratel resmi tercatat di Bursa Efek Indonesia dengan kode saham "MTEL", setelah melaksanakan Penawaran Umum Perdana dengan jumlah saham sebanyak 23,4 miliar lembar saham dan nilai keseluruhan mencapai Rp18,7 triliun. Harga saham ditetapkan pada Rp800 per lembar saham.
- Mitratel dan PT Alita Praya Mitra melakukan penandatanganan Perjanjian Kerja Sama pembangunan dan penyewaan 6.000 kilometer jaringan FO secara nasional untuk memperluas cakupan layanan FO.

- Mitratel also signed the transfer of ownership for 4,000 telecommunications towers from PT Telekomunikasi Selular. This agreement was marked by the signing of a Sale and Purchase Agreement on August 31, 2021, completing the total acquisition of 8,139 towers by both companies throughout 2021.
- Mitratel was officially listed on Indonesia Stock Exchange under the stock code "MTEL", after conducting an Initial Public Offering with a total of 23.4 billion shares and a total value of Rp18.7 trillion. The share price was set at Rp800 per share.
- Mitratel and PT Alita Praya Mitra signed a Cooperation Agreement for the construction and leasing of 6,000 kilometers of FO networks nationwide to expand FO service coverage.

2022

- Pada Desember 2022, Perseroan mengakuisisi jaringan fiber optik (Sangria) sepanjang 6.012 km sebagai bagian dari strategi penguatan infrastruktur.
- Mitratel mengakuisisi 6.000 menara milik PT Telekomunikasi Selular, sehingga total menara telekomunikasi yang dimiliki oleh Mitratel mencapai lebih dari 35.000 menara. Akuisisi ini yang menjadikan Mitratel sebagai penyedia menara terbesar di Asia Tenggara berdasarkan jumlah menara yang dimiliki.
- PT Pemeringkat Efek Indonesia memberikan peringkat $_{id}$AAA kepada Mitratel, dengan *outlook* stabil. Peringkat ini mencerminkan kinerja keuangan yang solid dan fundamental yang kuat bagi Mitratel.
- Mitratel berhasil masuk dalam daftar saham penghuni IDX ESG *Leaders*, sebagai bukti nyata dalam penerapan prinsip *Environmental, Social, and Governance* (ESG) yang menjadi bagian dari visi dan misi Mitratel.
- Mitratel meraih beberapa sertifikasi penting, termasuk Sertifikasi ISO 31000 untuk Manajemen Risiko, Sertifikasi ISO 45001 untuk Kesehatan Kerja, serta Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3), yang menunjukkan komitmen Mitratel terhadap standar internasional dalam pengelolaan risiko dan keselamatan kerja.

- In December 2022, the Company acquired a 6,012 km FO network (Sangria) as part of its infrastructure strengthening strategy.
- Mitratel acquired 6,000 towers from PT Telekomunikasi Selular, bringing Mitratel's total telecommunications towers to over 35,000. This acquisition made Mitratel the largest tower provider in Southeast Asia based on the number of towers owned.
- PT Pemeringkat Efek Indonesia assigned a rating of $_{id}$AAA to Mitratel, with a stable outlook. This rating reflects Mitratel's solid financial performance and strong fundamentals.
- Mitratel was included in IDX ESG Leaders stock index, demonstrating its commitment to implementing Environmental, Social, and Governance (ESG) principles as part of its vision and mission.
- Mitratel obtained several important Certifications, including ISO 31000 for Risk Management, ISO 45001 for Occupational Health and Safety, and the Occupational Health and Safety Management System (SMK3), underscoring its commitment to international standards in risk and safety management.

2021-2022

2023

- Pada 1 Maret 2023, Mitratel menandatangani Perjanjian Jual Beli dengan Indosat Ooredoo Hutchison untuk mengakuisisi 997 menara telekomunikasi. Langkah ini merupakah bagian dari strategi dan komitmen Mitratel untuk memperkuat fundamental bisnis serta meningkatkan potensi pertumbuhan dalam jangka panjang.
- Pada 25 September 2023, Mitratel mengakuisisi 54 menara milik PT XL Axiata Tbk. Selain itu, kedua pihak menyepakati kontrak sewa untuk 53 menara yang termasuk dalam perjanjian jual beli tersebut. Sementara itu, 1 menara lainnya yang tidak masuk dalam perjanjian sewa dihuni oleh operator lain.
- Pada 21 September 2023, Mitratel menerbitkan *Medium-Term Notes* (MTN) atau efek bersifat utang/sukuk diterbitkan tanpa penawaran umum. MTN tersebut telah didistribusikan pada tanggal 26 September 2023 dengan nilai Rp550 miliar, tingkat bunga tetap sebesar 6,2% per tahun, dan jangka waktu 370 hari sejak tanggal distribusi.
- Pada 29 November 2023, Mitratel menandatangani dokumen pengalihan terkait akuisisi 803 menara telekomunikasi milik PT Gametraco Tunggal. Akuisisi ini menambah jumlah *tenant* Mitratel sebanyak 1.327 penyewa, memperkuat portofolio infrastruktur telekomunikasi Perseroan.

- On March 1, 2023, Mitratel signed a Sale and Purchase Agreement with Indosat Ooredoo Hutchison to acquire 997 telecommunications towers. This step aligns with Mitratel's strategy and commitment to strengthening its business fundamentals and long-term growth potential.
- On September 25, 2023, Mitratel acquired 54 towers from PT XL Axiata Tbk. Additionally, both parties agreed on a lease contract for 53 towers included in the sale and purchase agreement, while 1 tower not included in the lease agreement is occupied by another operator.
- On September 21, 2023, Mitratel issued Medium-Term Notes (MTN) or debt securities sukuk without a public offering. These MTNs were distributed on September 26, 2023, with a value of Rp550 billion, a fixed interest rate of 6.2% per year, and a 370-day maturity from the distribution date.
- On November 29, 2023, Mitratel signed transfer documents related to the acquisition of 803 telecommunications towers from PT Gametraco Tunggal. This acquisition added 1,327 new tenants to Mitratel, strengthening the Company's telecommunications infrastructure portfolio.

2024

- Mitratel meraih penghargaan kategori *Wholesale Company Initiative of The Year* dalam *Asian Telecom Awards* di Singapura pada 29 Februari 2024, atas inovasi dalam layanan *Wholesale*.
- Mitratel melaksanakan Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024 dan Sukuk *Ijarah* Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024.
- Mitratel meraih penghargaan *Indonesia Regulatory Compliance Awards* 2024 kategori *Sapphire* (Tertinggi) sebagai *Best Enterprise In Regulatory Compliance* pada 31 Mei 2024, mencerminkan komitmen Perusahaan dalam hukum dan tata kelola perusahaan yang baik.

- Mitratel won the Wholesale Company Initiative of The Year award at the Asian Telecom Awards in Singapore on February 29, 2024, for its innovation in Wholesale services.
- Mitratel conducted the Public Offering of Sustainable Bonds I Dayamitra Telekomunikasi Phase I 2024 and the Sustainable Sukuk Ijarah I Dayamitra Telekomunikasi Phase I 2024.
- Mitratel won the Indonesia Regulatory Compliance Awards 2024 in the Sapphire (Highest) category as Best Enterprise in Regulatory Compliance on May 31, 2024, reflecting the Company's commitment to legal and good corporate governance.

2023-2024

2024

- Mitratel bekerja sama dengan Yayasan Pendidikan Telkom dan Infomedia Nusantara dalam penyediaan SDM unggul untuk *quality control* untuk *first line maintenance*, yang akan disalurkan ke mitra kerja Mitratel pada 12 Juni 2024.
- Mitratel meluncurkan gerakan olahraga dan donasi "Mitratel MOVES: Bikin Bergerak, Hidup Lebih Berarti" di Gelora Bung Karno, Jakarta.
- Mitratel meraih penghargaan *Indonesia Good Corporate Governance Awards* 2024 kategori *Excellence Sustainability Governance Performance* pada 15 Oktober 2024, sebagai refleksi tata kelola yang baik dalam keberlanjutan dan transparansi.
- Perseroan menerbitkan saham baru hasil pelaksanaan opsi MESOP Tahap II dan III, meningkatkan jumlah saham ditempatkan dan disetor penuh menjadi 83.555.270.644 saham, sebagai bagian dari peningkatan nilai bagi Pemegang Saham dan insentif karyawan.
- Mitratel menandatangani Akta Jual Beli Saham PT Ultra Mandiri Telekomunikasi dari PT Pembangunan Perumahan Infrastruktur dan Yayasan Kesejahteraan Karyawan Pembangunan Perumahan pada 2 Desember 2024.
- Mitratel menerima penghargaaan IDX *Channel* Anugrah Inovasi Indonesia 2024 kategori Produk dan Model Bisnis pada 10 Desember 2024, atas inovasi tower non-baja GFRP yang mendukung keberlanjutan.
- Mitratel meraih penghargaan *Uzone Choice Awards* 2024 kategori *ESG Award - Green Innovator* pada 11 Desember 2024 atas skor risiko ESG sebesar 19,3.

- Mitratel collaborated with Telkom Education Foundation and Infomedia Nusantara in providing high-quality human resources for quality control for first-line maintenance, which will be distributed to Mitratel's business partners on June 12, 2024.
- Mitratel launched the sports and donation movement "Mitratel MOVES: Get Moving, Make Life More Meaningful" at Gelora Bung Karno, Jakarta.
- Mitratel won the Indonesia Good Corporate Governance Awards 2024 in the Excellence Sustainability Governance Performance category on October 15, 2024, reflecting its commitment to sustainability and transparency.
- The Company issued new shares from the implementation of MESOP Phase II and III, increasing the total issued and fully paid shares to 83,555,270,644 shares, as part of value enhancement for Shareholders and employee incentives.
- Mitratel signed a Share Sale and Purchase Agreement for PT Ultra Mandiri Telekomunikasi from PT Pembangunan Perumahan Infrastruktur and Yayasan Kesejahteraan Karyawan Pembangunan Perumahan on December 2, 2024.
- Mitratel received IDX Channel Anugrah Inovasi Indonesia 2024 award in the Product and Business Model category on December 10, 2024, for its GFRP non-steel tower innovation, which supports sustainability.
- Mitratel won the Uzone Choice Awards 2024 in the ESG Award - Green Innovator category on December 11, 2024, for achieving an ESG risk score of 19.3.



2024-2025

2025

- Mitratel meraih penghargaan *Best Stock Awards* 2025 pada tanggal 25 Februari 2025 atas saham big cap paling bergengsi dengan kategori BUMN dan Anak Usaha BUMN Sektor Infrastruktur *Big Cap* yang diberikan oleh Investortrust dan Infovesta Utama. Penghargaan ini diberikan untuk mengapresiasi emiten saham terbaik di Indonesia berdasarkan kinerja keuangan, stabilitas harga saham, dan prospek bisnis.
- Mitratel berhasil mempertahankan juara #1 sebagai *The Best Performance Fibre Leasing Partner* (FLP) Semester II Tahun 2024 yang diberikan oleh Indosat Ooredoo Hutchison (IOH) pada 26 Februari 2025 dengan meraih klasifikasi penghargaan Kelas A yang merupakan klasifikasi FLP terbesar di IOH.
- Mitratel memberikan bantuan melalui Yayasan Rumah Disabilitas kepada 12 Pelukis Penyandang Disabilitas tanggal 20 Maret 2025 sebagai tindakan nyata perusahaan dalam mendukung pembinaan bagi Pelukis Penyandang Disabilitas.
- Mitratel bekerja sama dengan Badan Amil Zakat Nasional (BAZNAS) menyalurkan bantuan sebanyak 63 mushaf Al-Qur'an Braille atau senilai Rp144,6 juta kepada penyandang disabilitas sensorik netra sebagai bagian dari program *Corporate Social Responsibility* (CSR).
- Mitratel menyelenggarakan program tahunan Mitratel Berbagi dalam rangka Hari Raya Iduladha 1446 Hijriah mengusung tema "Menjangkau Pelosok, Menebar Berkah Qurban" dengan mengalokasikan total nilai donasi sebesar Rp650 juta, setara dengan 2.300 paket daging kurban yang disalurkan melalui BAZNAS RI pada 5 Juni 2025.
- Mitratel menyelenggarakan *MitraKidz DigiCamp* 2025, sebuah program edukatif yang menyasar anak-anak di lingkungan sekitar perusahaan dengan pendekatan kreatif, menyenangkan, dan berbasis nilai keberlanjutan (ESG) pada 24–26 Juni 2025 di Telkom Landmark Tower, Jakarta.
- Mitratel resmi melakukan *buyback* saham dengan nilai maksimal hingga Rp1 triliun.
- Mitratel menyalurkan bantuan berupa dana bantuan Pembangkit Listrik Tenaga Mikrohidro (PLTMH) dan panel surya bagi masyarakat Desa Leuwisigung, Cianjur Selatan sebagai wujud komitmen perusahaan dalam mendukung akses energi berkelanjutan di wilayah pedesaan pada 9 Juli 2025.
- Mitratel menerima penghargaan sebagai Perusahaan Pembayar Zakat Badan Teladan BAZNAS RI dengan kategori Mitra Terbaik dalam acara anugerah BAZNAS Awards 2025 pada tanggal 28 Agustus 2025. Penghargaan diberikan sebagai apresiasi BAZNAS kepada Mitratelians yang berperan aktif dalam menunaikan Zakat, Infaq, dan Sedekah (ZIS).
- Mitratel memperoleh penghargaan *Top 50 Big Capitalization Public Listed Company dalam The 16th Indonesian Institute for Corporate Directorship (IICD) Corporate Governance Conference and Award* pada 15 September 2025. Prestasi ini menjadi bukti nyata komitmen perusahaan dalam menerapkan prinsip-prinsip governansi yang baik sekaligus teladan bagi dunia usaha di Indonesia

- Mitratel received the Best Stock Awards 2025 on February 25, 2025, for the most prestigious big cap stock in the SOE and SOE Subsidiaries Infrastructure Big Cap category, presented by Investortrust and Infovesta Utama. This award was granted to appreciate the best listed companies in Indonesia based on financial performance, stock price stability, and business prospects.
- Mitratel successfully maintained its #1 position as the Best Performance Fibre Leasing Partner (FLP) for the Second Semester of 2024, awarded by Indosat Ooredoo Hutchison (IOH) on February 26, 2025, by achieving the Class A award classification, which is the highest FLP classification within IOH.
- Mitratel provided assistance through the Rumah Disabilitas Foundation to 12 painters with disabilities on March 20, 2025, as a concrete action in supporting the development of artists with disabilities.
- Mitratel collaborated with the National Amil Zakat Agency (BAZNAS) to distribute 63 Braille copies of the Qur'an, valued at Rp144.6 million, to persons with visual sensory disabilities as part of its Corporate Social Responsibility (CSR) program.
- Mitratel organized its annual Mitratel Berbagi program in commemoration of Eid al-Adha 1446 Hijriah under the theme "Reaching Remote Areas, Spreading the Blessings of Qurban", allocating a total donation value of Rp650 million, equivalent to 2,300 qurban meat packages distributed through BAZNAS RI on June 5, 2025.
- Mitratel held MitraKidz DigiCamp 2025, an educational program targeting children in communities surrounding the Company's operational areas through a creative, engaging, and sustainability (ESG)-based approach, on June 24–26, 2025, at Telkom Landmark Tower, Jakarta.
- Mitratel officially conducted a share buyback with a maximum value of up to Rp1 trillion.
- Mitratel provided assistance in the form of funding support for a Micro Hydro Power Plant (PLTMH) and solar panels for the community of Leuwisigung Village, South Cianjur, as part of the Company's commitment to supporting sustainable energy access in rural areas, on July 9, 2025,
- Mitratel received an award as an Exemplary Corporate Zakat Payer from BAZNAS RI in the Best Partner category at the BAZNAS Awards 2025 on August 28, 2025. The award was presented as an appreciation from BAZNAS to Mitratelians who actively contributed through Zakat, Infaq, and Almsgiving (ZIS).
- Mitratel received the Top 50 Big Capitalization Public Listed Company award at The 16th Indonesian Institute for Corporate Directorship (IICD) Corporate Governance Conference and Award on September 15, 2025. This achievement serves as clear evidence of the Company's commitment to implementing good governance principles and setting an example for the business community in Indonesia.

2025

2025

- Pada tanggal 19 September 2025, Mitratel meraih penghargaan pada Malam Apresiasi Emiten 2025 sebagai salah satu perusahaan yang masuk dalam Indeks TEMPO–IDNFinancials 52 Tahun 2025. Mitratel berhasil menunjukkan kinerja unggul dengan 4 kriteria, yaitu *Main Index, High Growth, High Dividend,* dan *Big Market Cap.*
- On September 19, 2025, Mitratel received an award at the Malam Apresiasi Emiten 2025 as one of the companies included in the TEMPO–IDNFinancials 52 Index 2025. Mitratel demonstrated outstanding performance across four criteria: Main Index, High Growth, High Dividend, and Big Market Cap.

- Pada tanggal 30 September 2025, Mitratel menerima Sertifikat Label Taat Zakat dari BAZNAS Indonesia sebagai komitmen perusahaan untuk menunaikan kewajiban zakat secara konsisten dan wujud tanggung jawab sosial menyebarkan kebermanfaatan yang berkelanjutan.
- On September 30, 2025, Mitratel received the Zakat Compliance Label Certificate from BAZNAS Indonesia as a commitment to consistently fulfilling its zakat obligations and as a manifestation of its social responsibility in delivering sustainable benefits.

- Mitratel berhasil meraih Anugerah Utama Kategori Produk dan Model Bisnis di sektor telekomunikasi dalam ajang IDX Channel Anugerah Inovasi Indonesia (IDXCAII) 2025, yang diselenggarakan pada Jumat, 10 Oktober 2025, di Gedung Bursa Efek Indonesia dengan inovasi yang diangkat berjudul "Menciptakan Koneksi Inklusif Melalui Fixed Wireless Access". Penghargaan ini menjadi bukti nyata komitmen Mitratel dalam mendukung pemerataan infrastruktur digital nasional, menghadirkan akses internet yang inklusif, serta memperkuat posisi Mitratel sebagai perusahaan dengan potensi tanpa batas.
- Mitratel successfully received the Grand Award in the Product and Business Model Category in the telecommunications sector at the IDX Channel Anugerah Inovasi Indonesia (IDXCAII) 2025, held on Friday, October 10, 2025, at the Indonesia Stock Exchange Building, with the innovation titled "Creating Inclusive Connectivity Through Fixed Wireless Access." This award serves as tangible evidence of Mitratel's commitment to supporting the equitable development of national digital infrastructure, providing inclusive internet access, and strengthening its position as a company with limitless potential.

- Mitratel meraih *The Gold Star Awards: Big Cap* kategori Perusahaan Keterbukaan (Emiten) dalam Anugerah Investortrust *ESG Awards* 2025 pada tanggal 23 Oktober 2025. Penghargaan ini merupakan wujud komitmen Mitratel dalam menerapkan praktik bisnis yang berkelanjutan dan bertanggung jawab.
- Mitratel received the Gold Star Awards: Big Cap in the Public Company Disclosure Category at the Investortrust ESG Awards 2025 on October 23, 2025. This award reflects Mitratel's commitment to implementing sustainable and responsible business practices.

- Mitratel meraih penghargaan *Certified Governance* dalam ajang *Investor Daily ESG Appreciation 2025* pada hari Kamis, 20 November 2025. Penghargaan ini diberikan atas konsistensi Mitratel dalam menerapkan tata kelola perusahaan yang transparan, akuntabel, dan berkelanjutan.
- Mitratel received the Certified Governance award at the Investor Daily ESG Appreciation 2025 event on Thursday, November 20, 2025. The award was granted in recognition of Mitratel's consistency in implementing transparent, accountable, and sustainable corporate governance practices.

- Direktur Utama Mitratel menerima *Top CEO Indonesia Award 2025* dengan predikat *The Leader of Indonesia's Digital Connectivity* pada 4 Desember 2025. Pengakuan dari IDNFinancials dan MetroTV ini diberikan atas kepemimpinan dalam mendorong transformasi, menjaga ketahanan operasional, dan mempertahankan pertumbuhan bisnis di tengah tantangan ekonomi.
- The Chief Executive Officer of Mitratel received the Top CEO Indonesia Award 2025, titled The Leader of Indonesia's Digital Connectivity, on December 4, 2025. This recognition from IDNFinancials and MetroTV was granted for leadership in driving transformation, maintaining operational resilience, and sustaining business growth amid economic challenges.

- Mitratel menerima penghargaan dengan kategori *Best Risk Management Practices* dalam CNBC *Indonesia Good Corporate Governance Awards 2025* pada Kamis, 11 Desember 2025. Penghargaan ini merupakan bentuk pengakuan atas komitmen Mitratel dalam menerapkan tata kelola perusahaan yang kuat, transparan, dan responsif.
- Mitratel received the Best Risk Management Practices award at the CNBC Indonesia Good Corporate Governance Awards 2025 on Thursday, December 11, 2025. The award serves as recognition of Mitratel's commitment to implementing strong, transparent, and responsive corporate governance practices.

- Mitratel menyerahkan donasi Peduli Musibah Banjir dan Longsor Sumatra kepada institusi resmi seperti Badan Penanggulangan Bencana Daerah (BPBD) Sumatera Utara dan Yayasan Minang Bandung Indonesia (YMBI). Kegiatan ini merupakan wujud komitmen dan kepedulian Mitratel dalam menyebarkan nilai kebaikan serta mendukung upaya pemulihan masyarakat terdampak bencana.
- Mitratel provided disaster relief donations for the floods and landslides in Sumatra to official institutions such as the Regional Disaster Management Agency (BPBD) of North Sumatra and the Minang Bandung Indonesia Foundation (YMBI). This initiative reflects Mitratel's commitment and concern in spreading positive values and supporting recovery efforts for communities affected by the disaster.

2025

Riwayat Singkat [ARA-A.1.6.2]
Brief History

PT Dayamitra Telekomunikasi Tbk ("Perseroan" atau "Mitratel") merupakan salah satu penyedia infrastruktur telekomunikasi terbesar di Indonesia dan merupakan Entitas Anak dari PT Telkom Indonesia (Persero) Tbk. Perseroan didirikan dengan nama PT Dayamitra Malindo pada 18 Oktober 1995 berdasarkan Akta Notaris HM Afdal Gazali, SH, No. 50, yang telah disahkan melalui Keputusan Menteri Kehakiman Republik Indonesia No. C2-13273HT.01.01.Th.95 tanggal 19 Oktober 1995, dan memperoleh persetujuan Presiden Republik Indonesia melalui Surat Keputusan No. B-576/Pres/10/1995 tanggal 16 Oktober 1995.

Pada 28 Agustus 1997, Perseroan mengubah nama menjadi PT Dayamitra Telekomunikasi berdasarkan Akta Notaris Hendra Karyadi, SH, No. 53, dan pada 22 Maret 2006 statusnya berubah dari Penanaman Modal Asing (PMA) menjadi Penanaman Modal Dalam Negeri (PMDN) sebagaimana ditetapkan dalam Keputusan Kepala Badan Koordinasi Penanaman Modal No. 244/T/Perhubungan/2006.

Selanjutnya, berdasarkan Akta No. 31 tanggal 21 Agustus 2021 yang dibuat di hadapan Notaris Fathiah Helmi, SH, para Pemegang Saham menyetujui perubahan status Perseroan menjadi perseroan terbuka dengan nama PT Dayamitra Telekomunikasi Tbk. Perubahan tersebut telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia pada 23 Agustus 2021.

Pada 22 November 2021, Perseroan secara resmi mencatatkan saham di Bursa Efek Indonesia dengan kode saham MTEL. Pencatatan ini merupakan tonggak penting dalam perjalanan transformasi Perseroan dan langkah strategis Perseroan dalam memperkuat struktur permodalan, meningkatkan akses pendanaan, serta mengoptimalkan penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/GCG).

Lebih dari sekadar aksi korporasi, proses menjadi perusahaan terbuka juga mendorong Perseroan untuk memperkuat penerapan GCG, meningkatkan transparansi, akuntabilitas, serta disiplin pengelolaan risiko dan kinerja. Perseroan secara berkelanjutan menyelaraskan praktik operasional dan pengambilan keputusan strategis dengan standar regulasi pasar modal serta ekspektasi pemangku kepentingan.

Sejak pencatatan saham di Bursa Efek Indonesia tersebut, Perseroan terus mencatatkan pertumbuhan yang berkelanjutan melalui penguatan portofolio aset infrastruktur telekomunikasi, peningkatan efisiensi operasional, serta optimalisasi nilai bagi Pemegang Saham. Dengan fundamental bisnis yang solid dan strategi pertumbuhan yang terarah, Perseroan telah berkembang

PT Dayamitra Telekomunikasi Tbk ("the Company" or "Mitratel") is one of the largest telecommunications infrastructure providers in Indonesia and is a Subsidiary of PT Telkom Indonesia (Persero) Tbk The Company was established under the name PT Dayamitra Malindo on October 18, 1995, based on Notarial Deed No. 50 of HM Afdal Gazali, SH, which was approved through the Decree of the Minister of Justice of the Republic of Indonesia No. C2-13273HT.01.01.Th.95 dated October 19, 1995, and received approval from the President of the Republic of Indonesia through Decree No. B-576/Pres/10/1995 dated October 16, 1995.

On August 28, 1997, the Company changed its name to PT Dayamitra Telekomunikasi based on Notarial Deed No. 53 of Hendra Karyadi, SH, and on March 22, 2006, its status changed from Foreign Investment (PMA) to Domestic Investment (PMDN) as stipulated in the Decree of the Head of the Investment Coordinating Board No. 244/T/Perhubungan/2006.

Subsequently, based on Deed No. 31 dated August 21, 2021, drawn up before Notary Fathiah Helmi, SH, the Shareholders approved the change of the Company's status to a public company under the name PT Dayamitra Telekomunikasi Tbk. This amendment was ratified by the Ministry of Law and Human Rights of the Republic of Indonesia on August 23, 2021.

On November 22, 2021, the Company officially listed its shares on the Indonesia Stock Exchange under the ticker code MTEL. This listing marked an important milestone in the Company's transformation journey and a strategic step to strengthen its capital structure, enhance access to funding, and optimize the implementation of Good Corporate Governance (GCG).

More than merely a corporate action, the process of becoming a public company has also driven the Company to strengthen the implementation of Good Corporate Governance (GCG), enhance transparency and accountability, and discipline in risk management and performance. The Company continuously aligns its operational practices and strategic decision-making with capital market regulatory standards and stakeholder expectations.

Since the listing of its shares on the Indonesia Stock Exchange, the Company continued to record sustainable growth through the strengthening of its telecommunications infrastructure asset portfolio, enhancement of operational efficiency, and optimization of value for Shareholders. With solid business fundamentals and a well-directed growth strategy, the Company has evolved

menjadi salah satu emiten dengan kapitalisasi pasar terbesar di sektor infrastruktur telekomunikasi nasional, serta memainkan peran strategis dalam mendukung pengembangan ekosistem digital dan konektivitas di Indonesia.

Perseroan memiliki dan mengelola 40.230 menara telekomunikasi yang tersebar di seluruh Indonesia, serta menyediakan berbagai layanan pendukung, seperti fiberisasi, Micro DC, energi terbarukan melalui sistem panel surya, dan teknologi berbasis *High Altitude Platform Station* (HAPS) atau *Flying Tower System* (FTS). Mitratel juga terus mengembangkan teknologi berbasis *Internet of Things* (IoT) untuk mendukung transformasi digital dan penguatan ekosistem industri 4.0.

Hingga tahun 2025, Mitratel tercatat sebagai konstituen di berbagai indeks saham utama Bursa Efek Indonesia, yang mencerminkan kinerja fundamental yang kuat, likuiditas saham yang tinggi, serta komitmen terhadap pertumbuhan yang berkelanjutan.

into one of the issuers with the largest market capitalization in the national telecommunications infrastructure sector, while playing a strategic role in supporting the development of the digital ecosystem and connectivity in Indonesia.

The Company owns and manages 40,230 telecommunication towers across Indonesia and provides a variety of supporting services, including fiberization, Micro DC, renewable energy through solar panel systems, and technologies based on High Altitude Platform Station (HAPS) or Flying Tower System (FTS). Mitratel also continues developing Internet of Things (IoT)-based technologies to support digital transformation and strengthen the industry 4.0 ecosystem.

As of 2025, Mitratel is listed as a constituent in several major stock indices on Indonesia Stock Exchange, reflecting strong fundamental performance, high share liquidity, and a firm commitment to sustainable growth.



Purpose, Visi, dan Misi Perusahaan [ARA-A.1.6.3] [ARA-B.B.3]

Purpose, Vision, and Mission of the Company

Purpose:

Melalui semangat inovasi dan kolaborasi, Mitratel berkomitmen untuk menyebarkan potensi di setiap kesempatan, mendorong kemajuan tanpa batas untuk Indonesia yang lebih baik.

Through the spirit of innovation and collaboration, Mitratel is committed to unlocking potential in every opportunity, driving boundless progress for a better Indonesia.

Kami percaya dalam menyebarkan potensi dan menciptakan peluang.

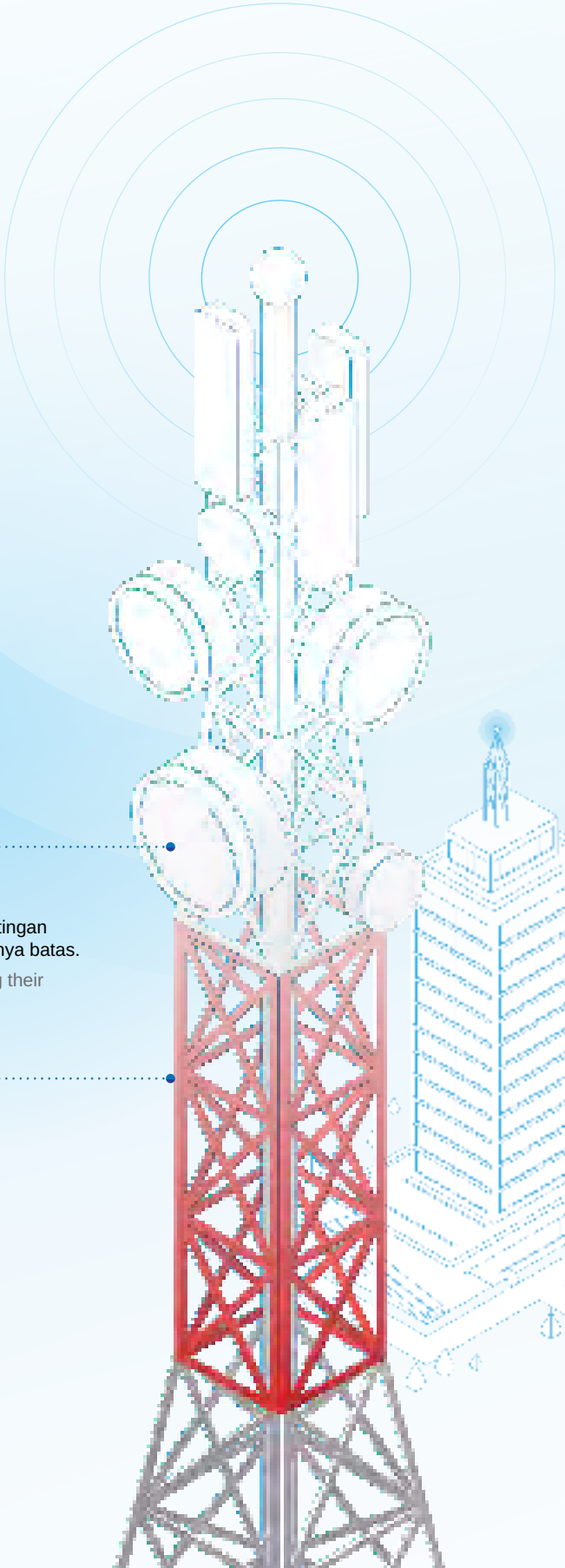
We believe in spreading potential and fostering opportunity.

Kami membantu semua pemangku kepentingan untuk mencapai tujuan mereka tanpa adanya batas.

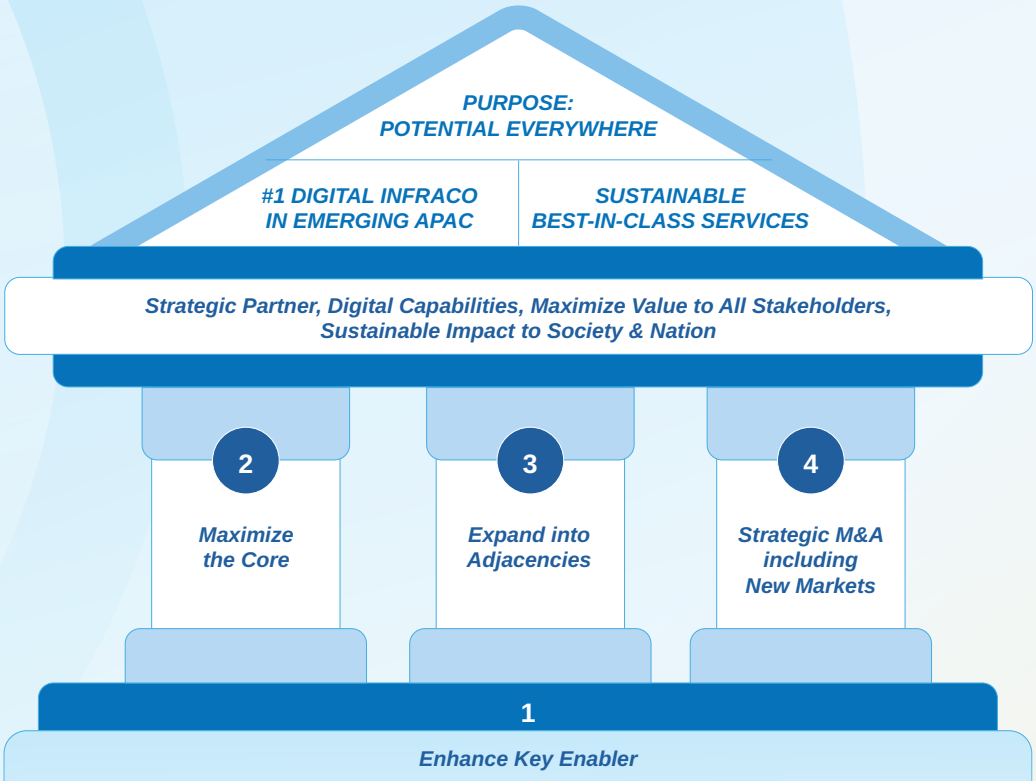
We assist all our stakeholders in achieving their objectives without restriction.

Kami membantu membangun potensi nyata untuk Indonesia yang lebih baik.

We assist in developing genuine potential for a better Indonesia.



Mitratel
by Telkom Indonesia



VISI VISION

“Menjadi #1 *Digital InfraCo* di pasar APAC (Asia-Pacific) yang sedang berkembang dengan menawarkan layanan terbaik di kelasnya yang berkelanjutan”

“To become the #1 Digital InfraCo in the emerging APAC (Asia-Pacific) market by offering best-in-class sustainable services.”

Kami ingin menjadi perusahaan yang mampu memberikan pelayanan berkualitas khususnya dalam bidang jasa konstruksi, perdagangan umum, dan *outsourcing*. Mitratel juga berkomitmen untuk memberikan pelayanan terbaik di antara perusahaan-perusahaan sejenis lainnya. Dengan pelayanan yang baik dan berkualitas, diharapkan terjalin hubungan usaha yang berkesinambungan dengan mitra bisnis untuk mencapai hasil yang optimal bagi semua pihak.

Mitratel aims to be a company that delivers high-quality services, particularly in construction, general trade, and outsourcing. Mitratel is also committed to providing the best service among similar companies. By ensuring excellent and high-quality service, the company hopes to establish sustainable business relationships with its partners to achieve optimal results for all parties.

Digital Infrastructure Leadership

Visi ini mencerminkan komitmen Perseroan untuk menjadi pemimpin infrastruktur digital di kawasan Asia-Pasifik yang sedang berkembang, dengan membangun fondasi infrastruktur yang andal, terintegrasi, dan siap mendukung pertumbuhan ekonomi digital. Peran *Digital InfraCo* tidak hanya sebagai penyedia aset fisik, tetapi sebagai *strategic partner* yang memungkinkan konektivitas, efisiensi, dan transformasi digital lintas industri dan wilayah.

This vision reflects the Company's commitment to becoming a digital infrastructure leader in the emerging Asia-Pacific region by building a reliable, integrated infrastructure foundation ready to support digital economic growth. The role of a Digital InfraCo extends beyond merely providing physical assets; it serves as a strategic partner that enables connectivity, efficiency, and digital transformation across industries and regions.

Best-in-Class & Sustainable Services

Perseroan meyakini bahwa kepemimpinan pasar harus dibangun melalui layanan terbaik di kelasnya yang berkelanjutan. Hal ini diwujudkan melalui keunggulan operasional, pemanfaatan teknologi digital, pengelolaan aset yang disiplin, serta penerapan prinsip keberlanjutan dalam setiap aspek bisnis. Pendekatan ini memastikan layanan yang andal bagi pelanggan sekaligus menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

The Company believes that market leadership must be built upon sustainable best-in-class services. This is realized through operational excellence, the utilization of digital technology, disciplined asset management, and the application of sustainability principles in every aspect of the business. This approach ensures reliable services for customers while creating long-term value for all stakeholders.

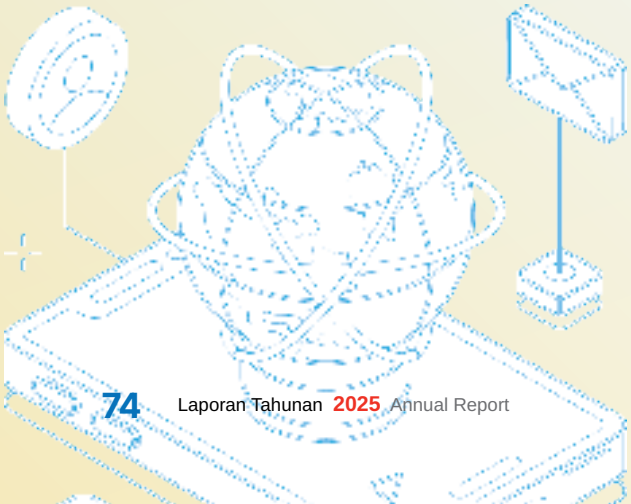
Value Creation for Stakeholders

Pencapaian visi diwujudkan dengan memastikan setiap aktivitas bisnis berkontribusi pada penciptaan nilai yang inklusif dan berkelanjutan bagi para pemangku kepentingan, antara lain:

a. **Pemerintah dan Regulator:** Dukungan terhadap pembangunan infrastruktur digital nasional dan regional.
b. **Pelanggan dan Mitra Bisnis:** Layanan infrastruktur yang efisien, aman, dan *scalable*.
c. **Investor dan Pemegang Saham:** Pertumbuhan nilai perusahaan yang sehat, berkelanjutan, dan transparan.
d. **Karyawan:** Lingkungan kerja yang kondusif, pengembangan kapabilitas digital, dan kesejahteraan berkelanjutan.
e. **Masyarakat:** Peningkatan konektivitas, mobilitas digital, dan pemerataan akses teknologi.

The achievement of this vision is realized by ensuring that every business activity contributes to creating inclusive and sustainable value for stakeholders, including:

a. **Government and Regulators:** Support for the development of national and regional digital infrastructure.
b. **Customers and Business Partners:** Efficient, secure, and scalable infrastructure services.
c. **Investors and Shareholders:** Healthy, sustainable, and transparent growth in corporate value.
d. **Employees:** A conducive work environment, digital capability development, and sustainable well-being.
e. **Communities:** Enhanced connectivity, digital mobility, and equitable access to technology.



MISI MISSION

“Untuk mendukung pelanggan kami sebagai mitra strategis dengan memanfaatkan kemampuan digital baru untuk memaksimalkan nilai bagi semua pemangku kepentingan dan menciptakan dampak yang berkelanjutan bagi masyarakat dan bangsa.”

“To support our customers as a strategic partner by leveraging new digital capabilities to maximize value for all stakeholders and create a sustainable impact on society and the nation.”

Komitmen Mitratel yang utama adalah memberikan kualitas pelayanan terbaik. Pelayanan tersebut dihasilkan berkat kerja sama tim yang andal dan berdedikasi di segenap lini usaha, sehingga dapat memberikan pelayanan terbaik yang konsisten dan menyeluruh dalam mewujudkan bisnis pelanggan. Terwujudnya bisnis pelanggan merupakan bagian utama dari strategi usaha Mitratel.

Mitratel’s primary commitment is to deliver the highest quality service. This service is made possible through the collaboration of a reliable and dedicated team across all business lines, ensuring consistent and comprehensive excellence in realizing customers’ business success. Enabling customer business growth is a key part of Mitratel’s business strategy.

Kemitraan Strategis Berbasis Digital

Digital-Based Strategic Partnerships

Perseroan berkomitmen untuk berperan sebagai mitra strategis bagi pelanggan dengan menyediakan solusi infrastruktur digital yang andal, terintegrasi, dan adaptif terhadap kebutuhan bisnis yang terus berkembang. Melalui pemanfaatan kapabilitas digital baru, Perseroan mendukung pelanggan dalam meningkatkan efisiensi operasional, kualitas layanan, dan daya saing jangka panjang.

The Company is committed to acting as a strategic partner for customers by providing reliable, integrated, and adaptive digital infrastructure solutions that respond to evolving business needs. Through the utilization of new digital capabilities, the Company supports customers in enhancing operational efficiency, service quality, and long-term competitiveness.

Filosofi di balik misi ini mencerminkan komitmen Perseroan untuk membangun hubungan kemitraan jangka panjang yang saling menguntungkan, berlandaskan kepercayaan, keandalan layanan, dan penciptaan nilai bersama dalam ekosistem digital.

The philosophy behind this mission reflects the Company’s commitment to building long-term, mutually beneficial partnerships founded on trust, service reliability, and shared value creation within the digital ecosystem.

Pemanfaatan Kapabilitas Digital untuk Penciptaan Nilai

Leveraging Digital Capabilities for Value Creation

Perseroan secara berkelanjutan mengembangkan dan mengimplementasikan teknologi digital untuk mengoptimalkan pengelolaan aset, proses bisnis, dan layanan kepada pelanggan. Inovasi digital menjadi pengungkit utama dalam meningkatkan produktivitas, transparansi, serta ketepatan pengambilan keputusan di seluruh rantai nilai bisnis.

The Company continuously develops and implements digital technologies to optimize asset management, business processes, and customer services. Digital innovation serves as a key enabler in enhancing productivity, transparency, and the accuracy of decision-making across the entire business value chain.

Filosofi di balik misi ini menegaskan keyakinan Perseroan bahwa transformasi digital merupakan kunci untuk menghasilkan nilai tambah yang berkelanjutan bagi pelanggan, investor, dan pemangku kepentingan lainnya.

The philosophy behind this mission affirms the Company’s belief that digital transformation is the key in generating sustainable added value for customers, investors, and other stakeholders.

Memaksimalkan Nilai bagi Seluruh Pemangku Kepentingan

Maximizing Value for All Stakeholders

Dalam menjalankan kegiatan usaha, Perseroan memastikan bahwa setiap inisiatif bisnis berkontribusi pada peningkatan nilai bagi seluruh pemangku kepentingan, termasuk pelanggan, Pemegang Saham, karyawan, mitra bisnis, pemerintah, dan masyarakat luas. Pendekatan ini dilakukan melalui pengelolaan bisnis yang efisien, transparan, dan bertanggung jawab.

In conducting its business activities, the Company ensures that every business initiative contributes to enhancing value for all stakeholders, including customers, Shareholders, employees, business partners, the government, and the wider community. This approach is implemented through efficient, transparent, and accountable business management.

Filosofi yang mendasari misi ini adalah komitmen Perseroan untuk menciptakan pertumbuhan yang seimbang antara kinerja ekonomi dan kontribusi sosial, sehingga manfaat bisnis dapat dirasakan secara luas dan berkelanjutan.

The philosophy underlying this mission is the Company’s commitment to creating balanced growth between economic performance and social contribution, so that the benefits of the business can be broadly and sustainably realized.

Perseroan juga memastikan keterlibatan pemangku kepentingan melalui *stakeholder engagement* dan *materiality assessment*, sehingga kepentingan stakeholders terakomodasi dalam strategi bisnis. Dengan demikian, visi, misi, dan *purpose* tidak hanya menjadi pernyataan normatif, tetapi terimplementasi dalam praktik governansi dan operasional sehari-hari. **[ARA-B.B.3]**

The Company also ensures stakeholder engagement through stakeholder engagement and materiality assessment, thereby accommodating stakeholders' interests within the business strategy. Accordingly, the vision, mission, and purpose are not merely normative statements but are implemented in daily governance and operational practices. **[ARA-B.B.3]**

Fokus Strategi Tahun 2025

Pada tahun 2025, Perseroan melanjutkan pelaksanaan strategi bisnis secara disiplin, terukur, dan berbasis manajemen risiko dengan fokus pada penguatan fundamental keuangan, operasional, dan tata kelola guna memastikan pertumbuhan yang resilin, adaptif terhadap dinamika industri, serta berkelanjutan dalam jangka panjang.

Tema korporasi tahun 2025:

2025 Strategic Focus

In 2025, the Company continued implementing its business strategy in a disciplined, measured, and risk-management-based manner, with a focus on strengthening financial, operational, and governance fundamentals to ensure resilient growth that is adaptive to industry dynamics and sustainable in the long term.

The 2025 corporate theme:

"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future"

Merefleksikan komitmen Perseroan untuk tidak hanya menjadi penyedia infrastruktur telekomunikasi terbesar di Indonesia, tetapi juga menjadi *digital infrastructure enabler* yang berperan strategis dalam mendukung transformasi ekonomi digital nasional.

Dalam konteks dinamika industri—termasuk konsolidasi operator seluler (MNO), percepatan digitalisasi, perkembangan teknologi 5G, serta meningkatnya ekspektasi pemangku kepentingan terhadap praktik ESG dan tata kelola global—Perseroan menetapkan 3 program strategis utama sebagai pilar pertumbuhan 2025 yang saling terintegrasi dan berorientasi pada penciptaan nilai jangka panjang.

1. ***Portfolio Optimization, Fiber Expansion, and Organic Growth Acceleration***
   Perseroan mengintegrasikan strategi optimalisasi portofolio menara dengan akselerasi ekspansi fiber untuk membangun model bisnis infrastruktur digital yang terintegrasi (*tower–fiber synergy model*). Fokus strategis meliputi:
   a. Optimalisasi Konsolidasi MNO
      - Mengoptimalkan relokasi *site* pasca konsolidasi operator seluler dengan memanfaatkan keunggulan sebaran aset menara dan jaringan fiber Mitratel di seluruh nasional, khususnya di luar pulau Jawa.
      - Meningkatkan *tenancy ratio* melalui strategi *co-location* yang selektif dan berbasis analisis kebutuhan jaringan.
      - Eksekusi *build-to-suit* untuk mendukung ekspansi 4G dan densifikasi 5G.
   b. Akselerasi Ekspansi Fiber
      - Perluasan jaringan fiber terintegrasi dengan menara untuk mendukung *Fixed Wireless Access* (FWA), 5G, dan kebutuhan *enterprise connectivity*.

This reflects the Company's commitment to not only being the largest telecommunications infrastructure provider in Indonesia, but also a digital infrastructure enabler that plays a strategic role in supporting the transformation of national digital economy.

In the context of industry dynamics—including cellular operator (MNO) consolidation, accelerated digitalization, 5G technology development, and increasing stakeholder expectations regarding ESG practices and global governance—the Company has established 3 main strategic programs as pillars of growth for 2025, which are integrated and oriented towards long-term value creation.

1. **Portfolio Optimization, Fiber Expansion, and Organic Growth Acceleration**
   The Company is integrating its tower portfolio optimization strategy with accelerated fiber expansion to build an integrated digital infrastructure business model (tower-fiber synergy model). Strategic focuses include:
   a. Optimizing MNO Consolidation
      - Optimizing post-cellular operator consolidation site relocations by leveraging Mitratel's extensive distribution of tower assets and fiber networks nationwide, particularly outside Java.
      - Increasing tenancy ratio through a selective co-location strategy based on network needs analysis.
      - Executing build-to-suit to support 4G expansion and 5G densification.
   b. Accelerating Fiber Expansion
      - Expanding fiber network that is integrated with towers to support Fixed Wireless Access (FWA), 5G, and enterprise connectivity needs.

- Peningkatan monetisasi aset melalui *cross-selling tower* dan fiber guna memperkuat *recurring revenue.*
- Penguatan kapabilitas *backbone* guna meningkatkan kualitas layanan dan daya saing jangka panjang.

c. Efisiensi dan Monetisasi Aset
- Optimalisasi utilisasi menara dan fiber.
- Pengendalian struktur biaya melalui efisiensi operasional dan renegosiasi kontrak sewa lahan.
- Peningkatan disiplin *capital allocation* untuk menjaga *Return on Invested Capital* (ROIC).

Dampak Strategis

Pilar ini bertujuan meningkatkan pertumbuhan pendapatan organik, memperkuat EBITDA margin, meningkatkan arus kas operasional, serta membangun fondasi infrastruktur digital yang lebih terintegrasi dan *scalable*.

2. *Digital and Technology Transformation*

Perseroan mempercepat transformasi digital sebagai pengungkit produktivitas dan diferensiasi operasional.

Fokus transformasi meliputi:

a. Implementasi *Artificial Intelligence* (AI) dan *advanced analytics* untuk *predictive maintenance, fault detection*, dan optimasi *operation and maintenance* guna meningkatkan *service uptime* serta menurunkan biaya *corrective maintenance.*
b. Digitalisasi proses bisnis melalui sistem terintegrasi yang meningkatkan transparansi, akurasi data, dan kecepatan pengambilan keputusan manajerial.
c. Penguatan kapabilitas infrastruktur dalam mendukung teknologi 5G, termasuk kesiapan daya, struktur menara, dan integrasi fiber *backbone.*
d. Pengembangan budaya kerja berbasis data (*data-driven organization*) untuk meningkatkan efisiensi, akuntabilitas, dan kualitas layanan kepada pelanggan.

- Increasing asset monetization through tower and fiber cross-selling to strengthen recurring revenue.
- Strengthening backbone capabilities to improve service quality and long-term competitiveness.

c. Asset Efficiency and Monetization
- Optimizing tower and fiber utilization.
- Controlling cost structure through operational efficiency and renegotiating land lease contracts.
- Improving capital allocation discipline to maintain Return on Invested Capital (ROIC).

Strategic Impact

This pillar aims to increase organic revenue growth, strengthen EBITDA margin, improve operational cash flows, and build more integrated and scalable digital infrastructure foundation.

2. Digital and Technology Transformation

The Company is accelerating digital transformation as a lever for productivity and operational differentiation.

The transformation focuses include:

a. Implementing Artificial Intelligence (AI) and advanced analytics for predictive maintenance, fault detection, and optimizing operations and maintenance to increase service uptime and reduce corrective maintenance costs.
b. Digitizing business process through an integrated system that increases transparency, data accuracy, and speeds for managerial decision-making.
c. Strengthening infrastructure capabilities to support 5G technology, including power readiness, tower structures, and fiber backbone integration.
d. Developing a data-driven organization to improve efficiency, accountability, and quality of service to customers.



Dampak Strategis

Transformasi ini meningkatkan *asset productivity*, memperbaiki *cost efficiency ratio*, serta memperkuat keunggulan kompetitif Perseroan dalam menghadapi kebutuhan jaringan berkapasitas tinggi dan latensi rendah.

3. ***ESG Leadership and Governance Excellence***
   Perseroan menempatkan keberlanjutan dan tata kelola sebagai fondasi utama pertumbuhan jangka panjang.
   Strategi ini mencakup:
   a. *ESG Integration*
      - Implementasi prinsip *Environmental, Social, and Governance* (ESG) secara menyeluruh dalam strategi dan operasional perusahaan.
      - Peningkatan efisiensi energi dan inisiatif pengurangan emisi karbon pada *site* operasional.
      - Penguatan program tanggung jawab sosial dan pemberdayaan masyarakat sekitar wilayah operasional.
      - Peningkatan kualitas pelaporan keberlanjutan sesuai standar GRI dan regulasi Otoritas Jasa Keuangan.
   b. *Governance Strengthening*
      - Implementasi dan pemeliharaan sertifikasi ISO (antara lain ISO 37001 dan ISO 55001) untuk memastikan sistem manajemen yang berstandar internasional.
      - Penguatan sistem manajemen risiko dan pengendalian internal guna memitigasi risiko operasional, finansial, dan reputasi.
      - Peningkatan kualitas pengungkapan informasi untuk menjaga transparansi dan perlindungan kepentingan Pemegang Saham.

Dampak Strategis

Pilar ini memperkuat reputasi Perseroan di mata investor domestik dan global, meningkatkan akses terhadap pendanaan berbiaya kompetitif, serta memastikan pertumbuhan yang bertanggung jawab dan berkelanjutan.

Integrasi Strategi dengan Penciptaan Nilai

Ketiga pilar strategis tersebut saling terintegrasi untuk:

1. Mendorong pertumbuhan pendapatan dan profitabilitas yang berkelanjutan.
2. Memperkuat struktur permodalan dan fleksibilitas keuangan.
3. Meningkatkan kualitas tata kelola dan kepatuhan terhadap regulasi pasar modal.
4. Mengurangi risiko bisnis melalui pendekatan manajemen risiko yang komprehensif.
5. Menciptakan nilai ekonomi, sosial, dan lingkungan bagi Indonesia.

Dengan strategi yang adaptif, disiplin eksekusi, dan tata kelola berstandar global, Perseroan optimistis dapat mempertahankan posisinya sebagai pemimpin infrastruktur digital nasional sekaligus menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

Strategic Impact

This transformation increases asset productivity, improves cost-efficiency ratio, and strengthens the Company's competitive advantage in addressing the demand for high-capacity, low-latency networks.

3. **ESG Leadership and Governance Excellence**
   The Company places sustainability and governance as the primary foundation for long-term growth.
   This strategy includes:
   a. ESG Integration
      - Comprehensive implementation of Environmental, Social, and Governance (ESG) principles in the Company's strategy and operations.
      - Increasing energy efficiency and carbon emission reduction initiatives at operational sites.
      - Strengthening social responsibility and community empowerment programs around operational areas.
      - Improving the quality of sustainability reporting in line with GRI standards and Financial Services Authority regulations.
   b. Governance Strengthening
      - Implementing and maintaining ISO certification (including ISO 37001 and ISO 55001) to ensure an internationally standardized management system.
      - Strengthening risk management and internal control system to mitigate operational, financial, and reputational risks.
      - Improving the quality of information disclosure to maintain transparency and protect shareholder interests.

Strategic Impact

This pillar strengthens the Company's reputation among domestic and global investors, increases access to competitive-cost funding, and ensures responsible and sustainable growth.

Strategy Integration with Value Creation

These three strategic pillars are integrated to:

1. Drive sustainable revenue growth and profitability.
2. Strengthen capital structure and financial flexibility.
3. Improve governance quality and compliance with capital market regulations.
4. Mitigate business risks through a comprehensive risk management approach.
5. Create economic, social, and environmental value for Indonesia.

With an adaptive strategy, disciplined execution, and global-standard governance, the Company is optimistic to maintain its position as a leader in national digital infrastructure while creating long-term value for all stakeholders.

Nilai-Nilai Perusahaan [ARA-A.1.6.3]
Corporate Values

Nilai-nilai utama (*core values*) yang disebut AKHLAK menjadi pedoman yang dipegang oleh sumber daya manusia di Badan Usaha Milik Negara (BUMN). Setiap perusahaan di bawah naungan Kementerian BUMN diwajibkan untuk mengadopsi nilai-nilai ini dengan tujuan agar seluruh karyawan BUMN dapat memahami, menerapkan, dan mempraktikkannya secara sungguh-sungguh, konsisten, dan bertanggung jawab.

Nilai-nilai AKHLAK diharapkan tercermin dalam perilaku sehari-hari karyawan, menjadi landasan budaya kerja, dan sejalan dengan prinsip-prinsip tata kelola BUMN. AKHLAK mencakup 6 nilai utama, yaitu Amanah, Kompeten, Harmonis, Loyal, Adaptif, dan Kolaboratif.

Di lingkungan Mitratel, implementasi nilai-nilai AKHLAK diwujudkan melalui implementasi Nilai Budaya yang ditetapkan secara resmi dalam kebijakan perusahaan. Hal ini tertuang dalam Peraturan Direktur Keuangan No. PR.21/HC2/JDMT-10000000/XL/2020 tentang Panduan Implementasi Core Values AKHLAK PT Dayamitra Telekomunikasi. Kebijakan ini menjadi acuan utama dalam membangun budaya kerja yang selaras dengan visi dan misi perusahaan, serta mendukung tujuan strategis Mitratel sebagai bagian dari BUMN.

The core values known as AKHLAK serve as guiding principles for human resources within State-Owned Enterprises (BUMN). Every company under the Ministry of State-Owned Enterprises is required to adopt these values to ensure that all BUMN employees understand, implement, and practice them earnestly, consistently, and responsibly.

The AKHLAK values are expected to be reflected in employees' daily behavior, forming the foundation of the corporate culture while aligning with BUMN's governance principles. AKHLAK consists of 6 core values: Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative.

In Mitratel, the implementation of AKHLAK values is realized through the application of Cultural Values, which are officially established in the company's policies. This is outlined in Finance Director Regulation No. PR.21/HC2/JDMT-10000000/XL/2020 regarding the Guidelines for the Implementation of the AKHLAK Core Values at PT Dayamitra Telekomunikasi. This policy serves as the primary reference for building a work culture aligned with the Company's vision and mission while supporting Mitratel's strategic objectives as part of BUMN.

A K H L A K

A

Amanah
Memegang teguh kepercayaan yang diberikan.

Trustworthy
Uphold the trust given.

Panduan Perilaku:
- Memenuhi janji dan komitmen.
- Bertanggung jawab atas tugas, keputusan, dan tindakan yang dilakukan.
- Berpegang teguh kepada nilai moral dan etika.

Contoh Perilaku AKHLAK Mitratel:
- Memenuhi janji dan komitmen yang telah disepakati dalam pelaksanaan tugas untuk memberikan pelayanan terbaik untuk *tenant/customer (integrity, customer centricity).*
- Bertanggung jawab atas tugas yang diberikan serta mengambil keputusan-keputusan berdasarkan data-data yang dapat dipertanggungjawabkan *(integrity, data drivenness).*
- Bertindak jujur dan berpegang teguh kepada nilai moral dan etika secara konsisten, serta menjadi contoh *(role model)* di lingkungan kerja, keluarga, dan masyarakat *(leader as a father).*

Code of Conduct:
- Keep promises and fulfill commitments.
- Take responsibility for the tasks, decisions, and actions performed.
- Adhere to moral and ethical values.

Examples of AKHLAK Behavior in Mitratel:
- Fulfill the promises and commitments that have been agreed upon in carrying out duties to provide the best service for tenants/customers (integrity, customer centricity).
- Responsible for the assigned tasks and make decisions based on accountable data (integrity, data-drivenness).
- Act honestly and uphold moral and ethical values consistently, as well as being a role model in the work environment, family, and society (leader as a father).



K

Kompeten
Terus belajar dan mengembangkan kapabilitas.

Competent
Continue to learn and develop capabilities.

Panduan Perilaku:
- Meningkatkan kompetensi diri untuk menjawab tantangan.
- Membantu orang lain belajar.
- Menyelesaikan tugas dengan kualitas terbaik.

Contoh Perilaku AKHLAK Mitratel:
- Meningkatkan kompetensi diri yang dimiliki untuk memberikan hasil terbaik bagi Mitratel yang melebihi kompetitor *(always the best)*.
- Membantu orang lain belajar untuk meningkatkan kompetensi dalam mengantisipasi perkembangan bisnis tower *(energize people)*.
- Menyelesaikan tugas dengan kualitas terbaik serta melakukan perbaikan yang berkelanjutan *(always the best, imagine)*.

Code of Conduct:
- Increase personal competence to respond to challenges.
- Help others learn.
- Perform tasks with the best quality.

Examples of AKHLAK Behavior in Mitratel:
- Increase personal competence to provide the best results for Mitratel, which exceed the competitors (always the best).
- Help others learn to improve competence in anticipating the development of tower business (energize people).
- Complete tasks with the best quality and make continuous improvements (always the best, imagine).



H

Harmonis
Saling peduli dan menghargai perbedaan.

Harmonious
Mutual care and respecting differences.

Panduan Perilaku:
- Menghargai setiap orang apa pun latar belakangnya.
- Suka menolong orang lain.
- Membangun lingkungan kerja yang kondusif.

Contoh Perilaku AKHLAK Mitratel:
- Menghargai setiap orang dari berbagai latar belakang untuk mendukung lingkungan kerja yang produktif *(solid, harmony)*.
- Suka menolong orang lain terutama menyelesaikan masalah dalam pekerjaan selama tidak bertentangan dengan hukum dan norma yang berlaku *(spirit of giving)*.
- Membangun lingkungan kerja yang kondusif dengan menjadi pribadi yang menerima perbedaan dan selalu berpikir terbuka dan positif *(open mind)*.

Code of Conduct:
- Appreciate everyone regardless of their background.
- Cherish in helping others.
- Create a conducive work environment.

Examples of AKHLAK Behavior in Mitratel:
- Respect people from various backgrounds to support a productive work environment (solid, harmony).
- Cherish in helping others, especially solving problems at work, as long as it does not contradict the applicable laws and norms (spirit of giving).
- Create a conducive work environment by being a person who accepts differences and always thinks openly and positively (open mind).



L

Loyal
Berdedikasi dan mengutamakan kepentingan bangsa dan negara.

Loyal
Dedicated and prioritizing the interests of the nation and the state.

Panduan Perilaku:
- Menjaga nama baik sesama karyawan, pimpinan, BUMN, dan negara.
- Rela berkorban untuk mencapai tujuan yang lebih besar.
- Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika.

Contoh Perilaku AKHLAK Mitratel:
- Menjaga nama baik sesama karyawan, pimpinan, perusahaan, dan negara dalam menjalankan setiap aktivitas di kantor maupun di luar kantor Mitratel *(integrity)*.
- Mendedikasikan seluruh potensi dan kemampuan diri di bidang teknologi tower dan digital untuk memberikan manfaat dalam peningkatan nilai ekonomi dan dampak sosial untuk Indonesia *(mega thinking)*.
- Selalu mengerjakan tugas yang diberikan oleh atasan dengan penuh tanggung jawab dengan berlandaskan norma hukum dan etika *(enthusiasm, action)*.

Code of Conduct:
- Maintain the reputation of fellow employees, leaders, BUMN, and the state.
- Have a willingness to sacrifice to achieve a greater goal.
- Obey the leaders as long as it does not contradict the laws and ethics.

Examples of AKHLAK Behavior in Mitratel:
- Maintain the reputation of fellow employees, leaders, the company, and the country in carrying out every activity in the office and outside Mitratel office (integrity).
- Dedicate all of one's potential and abilities in the field of tower and digital technology to provide benefits in increasing economic value and social impact for Indonesia (mega thinking).
- Always perform tasks assigned by the superiors with full responsibility based on legal and ethical norms (enthusiasm, action).



A

Adaptif
Terus berinovasi dan antusias dalam menggerakkan ataupun menghadapi perubahan.

Adaptive
Continue to innovate and be enthusiastic in driving or facing change.

Panduan Perilaku:
- Cepat menyesuaikan diri untuk menjadi lebih baik.
- Terus-menerus melakukan perbaikan mengikuti perkembangan teknologi.
- Bertindak proaktif.

Contoh Perilaku AKHLAK Mitratel:
- Cepat menyesuaikan diri dengan perubahan dan perkembangan pekerjaan agar dapat menghadapi persaingan bisnis tower yang semakin ketat *(speed, practices to be the winner).*
- Melakukan perbaikan berkelanjutan dengan mengikuti dan memanfaatkan perkembangan teknologi digital yang berkaitan dengan bisnis tower secara tepat guna *(digital technology leadership, continuous improvement).*
- Selalu bertindak proaktif dan solutif dalam menyelesaikan tugas agar dapat memberikan kontribusi yang maksimal *(smart, agile, innovation).*

Code of Conduct:
- Adjust quickly to be better.
- Continuously make improvements to keep up with technological development.
- Act proactively.

Examples of AKHLAK Behavior in Mitratel:
- Quickly adjust to changes and developments in work to face the increasingly competitive tower business (speed, practices to be the winner).
- Make continuous improvement by appropriately following and utilizing the development of digital technology related to the tower business (digital technology leadership, continuous improvement).
- Always act proactively and be able to come up with solutions in completing tasks to provide maximum contribution (smart, agile innovation).



K

Kolaboratif
Membangun kerja sama yang sinergis.

Collaborative
Build synergistic cooperation.

Panduan Perilaku:
- Memberi kesempatan kepada berbagai pihak untuk berkontribusi.
- Terbuka dalam bekerja sama untuk menghasilkan nilai tambah.
- Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama.

Contoh Perilaku AKHLAK Mitratel:
- Memberikan kesempatan kepada berbagai pihak untuk berkontribusi dan terlibat aktif dalam memberikan hasil yang terbaik dan melebihi ekspektasi *stakeholder (extraordinary result).*
- Mengembangkan kerja sama untuk meningkatkan kapasitas dan kapabilitas yang dimiliki untuk menghasilkan nilai tambah yang fokus pada pengembangan bisnis tower dan digital *(focus).*
- Membangun sinergi sumber daya di berbagai bidang secara efisien dan efektif untuk meningkatkan nilai ekonomi dalam mencapai tujuan bersama *(synergy, manage by head).*

Code of Conduct:
- Provide opportunities to various parties to contribute.
- Be open in collaborating to generate added values.
- Leverage the utilization of various resources for common goals.

Examples of AKHLAK Behavior in Mitratel:
- Provide opportunities for various parties to contribute and be actively involved in providing the best results and exceeding stakeholders' expectations (extraordinary result).
- Foster collaboration to increase the capacity and capability to generate added value that focuses on the development of the tower and digital core businesses (focus).
- Build synergy of resources in various fields efficiently and effectively to increase economic value in achieving common goals (synergy, manage by head).

Revitalisasi *Digital Ways of Working* diperlukan untuk menjadikan Mitratel tetap relevan dengan perubahan industri sehingga dapat terus bertahan di dalam situasi bisnis yang sangat dinamis. Telkom sebagai Entitas Induk telah menetapkan BISA sebagai *Digital Ways of Working* yang berlandaskan *core values* AKHLAK dan diadopsi oleh Mitratel. Spirit ini diharapkan menjadi pemantik semangat insan Mitratel dalam mendorong perbaikan kinerja bisnis dan memperkuat kredibilitas di mata pemangku kepentingan.

The revitalization of Digital Ways of Working is necessary to ensure that Mitratel remains relevant amid industry changes and continues to thrive in a highly dynamic business environment. Telkom, as the Parent Entity, has established BISA as its Digital Ways of Working framework, grounded in the core values of AKHLAK, and it has been adopted by Mitratel. This spirit is expected to inspire Mitratel's people to drive business performance improvement and strengthen credibility in the eyes of stakeholders.

BISA terdiri dari *Bravery – Integrity – Service Excellence – Agility.*

BISA stands for Bravery – Integrity – Service Excellence – Agility.

Bravery

Keberanian melakukan eksekusi hingga mencapai hasil terbaik dengan kemauan mengambil risiko yang terukur demi kepentingan perusahaan.

The courage to execute initiatives in order to achieve the best results, with a willingness to take calculated risks in the interest of the Company.

Do's
- Mengambil keputusan yang berdampak dengan memperhitungkan risikonya.
- Melakukan eksekusi atas keputusan yang diambil.
- Berani mengemukakan pendapat dan ide.

- Make impactful decisions by carefully considering the associated risks.
- Execute the decisions that have been made.
- Have the courage to express opinions and ideas

Dont's
- Menghindari tanggung jawab dalam situasi sulit.
- Bertindak nekat tanpa perhitungan.
- Menekan orang lain untuk menyampaikan ide.
- Tidak melakukan apa pun karena terlalu takut gagal.

- Avoid responsibility in difficult situations.
- Act recklessly without proper consideration.
- Pressure others into presenting ideas.
- Refrain from taking action due to excessive fear of failure.

Integrity

Berpegang teguh pada prinsip etika, nilai, norma dan peraturan yang berlaku, dengan jujur, tanpa melakukan kecurangan yang dapat merugikan perusahaan.

Adhering to the applicable ethical principles, values, norms and regulations, honestly, without committing fraud that could harm the Company.

Do's
- Bertindak sesuai nilai meskipun dalam tekanan atau tantangan.
- Melawan praktik tidak etis meskipun tidak popular.
- Membuka proses dan data penting secara proporsional dan relevan.
- Mengakui kesalahan dan tidak mencari kambing hitam.
- Menjaga keamanan data perusahaan.

- Act according to values even under pressure or challenges.
- Fight unethical practices even when unpopular.
- Disclose critical process and data in a proportionate and relevant manner.
- Admit mistakes and not looking for scapegoats.
- Maintain the security of Company data.

Dont's
- Mengedepankan kepentingan pribadi dan golongan.
- Manipulasi informasi.
- Menyalahgunakan kewenangan.
- Melanggar peraturan perusahaan.
- Mengabaikan celah keamanan siber yang dapat merugikan perusahaan.

- Prioritize personal and group interests.
- Manipulate information.
- Abuse authority.
- Violate Company regulations.
- Ignore cybersecurity vulnerabilities that could harm the Company.



Service Excellence

Komitmen untuk selalu memberikan pelayanan terbaik bagi seluruh pemangku kepentingan, dengan tanggung jawab penuh atas hasil tanpa mencari alasan.

A commitment to consistently deliver the best service to all stakeholders, taking full responsibility for the outcomes without making excuses.

Do's

- Merespons *customer* dengan cepat, empati, dan jelas.
- Memberikan solusi yang relevan dan tepat.
- Bersikap ramah, sopan, dan profesional di setiap kondisi.
- Fokus pada kebutuhan dan kepuasan pelanggan.
- Terbuka untuk bekerja sama dengan tim lain untuk memastikan layanan berkualitas.

- Respond to customers promptly, with empathy and clarity.
- Provide relevant and appropriate solutions.
- Maintain a friendly, courteous, and professional attitude in all situations.
- Focus on customer needs and satisfaction.
- Be open to collaborating with other teams to ensure high-quality service.

Dont's

- Mengabaikan atau terlambat merespon permintaan atau masukan pelanggan.
- Menyalahkan sistem atau aturan tanpa berusaha mencari solusi.
- Menolak atau mempersulit kolaborasi dengan unit lain.
- Menyalahkan pihak lain saat terjadi kekurangakuratan dalam pelayanan.

- Ignore or delay responding to customer requests or feedback.
- Blame systems or regulations without attempting to find solutions.
- Refuse or complicate collaboration with other units.
- Blame other parties when service inaccuracies occur.

Agility

Kemampuan untuk bertindak cepat, tepat, efektif, dan efisien tanpa menambah birokrasi, serta selalu solutif dan inovatif dalam menghadapi perubahan.

The ability to act swiftly, accurately, effectively, and efficiently without adding bureaucracy, while remaining consistently solution-oriented and innovative in responding to change.

Do's

- Cepat beradaptasi terhadap perubahan strategi, kebijakan, dan teknologi.
- Bertindak cepat berdasarkan data yang akurat.
- Kolaboratif dalam mencari solusi saat menghadapi tantangan.
- Terus belajar untuk meningkatkan kompetensi yang dapat memberikan solusi.

- Adapt quickly to changes in strategy, policies, and technology.
- Act swiftly based on accurate data.
- Collaborate in seeking solutions when facing challenges.
- Continuously learn to enhance competencies that can provide solutions.

Dont's

- Bertindak asal cepat tanpa validasi data dan informasi.
- Menolak perubahan hanya karena sudah terbiasa.
- Menghindar dari dampak keputusan cepat yang salah.
- Menolak merespon pelanggan saat belum memiliki jawaban yang pasti.

- Act hastily without validating data and information.
- Resist change simply due to familiarity with existing practices.
- Avoid taking responsibility for the impact of incorrect quick decisions.
- Refuse to respond to customers until a definite answer is available.

Filosofi Logo Perusahaan
Company Logo Philosophy

Pemilihan logo Perseroan didasarkan pada fondasi kinerja yang telah dibangun, sekaligus menjadi simbol komitmen untuk terus berinovasi dan melangkah maju secara berkelanjutan.

The selection of the Company's logo is based on the foundation of performance that has been built, while also serving as a symbol of commitment to continuously innovate and move forward sustainably.

Lebih dari sekadar identitas visual, logo ini merepresentasikan transformasi strategis arah bisnis Perseroan. Dari semula berfokus sebagai perusahaan menara telekomunikasi, Perseroan kini berkembang menjadi penyedia layanan yang menekankan dampak luas konektivitas bagi kehidupan manusia dan berbagai ruang aktivitas. Logo Perseroan terdiri atas 3 elemen utama, yaitu simbol, *wordmark*, dan *parent brand endorsement*, PT Telkom Indonesia (Persero) Tbk.

More than just a visual identity, this logo represents the strategic transformation of the Company's business direction. Initially focused on telecommunications towers, the Company has now evolved into a service provider that emphasizes the broad impact of connectivity on human life and across various areas of activity. The Company's logo consists of three main elements, namely the symbol, wordmark, and parent brand endorsement, PT Telkom Indonesia (Persero) Tbk.



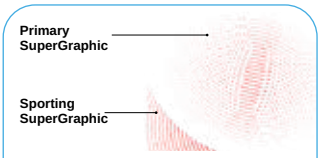
Simbol
Symbol

Simbol sederhana namun kuat serta memegang esensi merek Mitratel. Garis-garis interkoneksi yang saling terhubung dan memancar ke luar merepresentasikan menara-menara yang dibangun oleh Mitratel, simbol konektivitas yang menjangkau hingga pelosok, menghubungkan orang-orang dan tempat-tempat di seluruh Indonesia.

A simple yet powerful symbol that embodies the essence of the Mitratel brand. The interconnected lines radiating lines represent the towers built by Mitratel, symbolizing connectivity that extends to the most remote areas, linking people and places across Indonesia.

Selain mencerminkan peran strategis Mitratel dalam membangun jaringan komunikasi, simbol ini juga menciptakan tampilan visual yang khas dan mudah dikenali oleh berbagai pemangku kepentingan, termasuk pelanggan, pemerintah, komunitas, dan karyawan. Hal ini semakin memperkuat nilai dan identitas merek Mitratel sebagai pelopor transformasi konektivitas di Indonesia.

Beyond reflecting Mitratel's strategic role in developing communication networks, this symbol also establishes a distinctive and recognizable visual identity for various stakeholders, including customers, the government, communities, and employees. This further reinforces Mitratel's brand value and identity as a pioneer in connectivity transformation in Indonesia.



Supergraphic

Sebagai elemen pendukung logo Perseroan, *supergraphic* dirancang untuk merepresentasikan dampak Mitratel yang menjangkau luas. Desain ini mencerminkan dinamika, jangkauan, dan konektivitas yang menjadi inti dari visi Perseroan dalam membangun jaringan yang tidak hanya menghubungkan, tetapi juga memberikan manfaat nyata bagi masyarakat dan berbagai sektor.

As a supporting element of the Company's logo, the supergraphic is designed to represent Mitratel's far-reaching impact. This design reflects the dynamism, reach, and connectivity that define the Company's vision of building a network that not only connects but also delivers real benefits to society and various sectors.

Parent Brand Endorsement

Elemen ini menegaskan hubungan Mitratel dengan induk perusahaan, PT Telkom Indonesia (Persero) Tbk, sebagai simbol sinergi dan kekuatan korporasi. Dengan menyertakan identitas induk perusahaan, Mitratel memperkuat posisinya sebagai bagian dari ekosistem Telkom Group yang terpercaya dan berkomitmen untuk memberikan dampak positif bagi seluruh pemangku kepentingan.

This element reinforces Mitratel's affiliation with its parent company, PT Telkom Indonesia (Persero) Tbk, symbolizing synergy and corporate strength. By incorporating the parent company's identity, Mitratel strengthens its position as an integral part of the trusted Telkom Group ecosystem, committed to creating a positive impact for all stakeholders.

Kegiatan Usaha
Business Activities

Kegiatan Usaha Menurut Anggaran Dasar Terakhir [ARA-A.1.6.4]

Anggaran Dasar Perseroan telah mengalami beberapa kali perubahan untuk menyesuaikan dengan kebutuhan dan perkembangan kegiatan usaha. Perubahan terakhir tercantum dalam Akta Pernyataan Keputusan RUPS Tahunan Perseroan No. 60 tanggal 28 Mei 2025.

Sesuai dengan Anggaran Dasar tersebut, Perseroan memiliki maksud dan tujuan untuk menjalankan kegiatan usaha di bidang bisnis menara telekomunikasi beserta ekosistemnya termasuk jasa penunjang digital untuk *mobile infrastructure*, serta optimalisasi pemanfaatan sumber daya yang dimiliki oleh Perseroan. Dalam rangka mewujudkan tujuan tersebut, Perseroan melaksanakan berbagai kegiatan usaha sebagai berikut:

Business Activities According to the Latest Articles of Association [ARA-A.1.6.4]

The Company's Articles of Association have undergone several amendments to align with the needs and developments of its business activities. The latest amendments were stipulated in the Deed of Statement of the Company's Annual GMS Resolutions No. 60 dated May 28, 2025.

In accordance with the Articles of Association, the Company's purpose and objectives are to carry out business activities in the field of telecommunications tower business and its ecosystem, including digital support services for mobile infrastructure, as well as optimizing the utilization of the Company's resources. To achieve these objectives, the Company conducts various business activities as follows:

Kegiatan Usaha berdasarkan Anggaran Dasar	Kegiatan Usaha yang Dijalankan pada Tahun 2025 Business Activities Carried Out in 2025		Business Activities based on the Articles of Association
	Telah Dijalankan Carried Out	Belum/Tidak Dijalankan Not/Yet Carried Out	
Kegiatan Usaha Utama / Main Business Activities			
Instalasi Telekomunikasi	√		Telecommunications Installation
Konstruksi Sentral Telekomunikasi	√		Telecommunications Central Construction
Aktivitas Telekomunikasi dengan Kabel	√		Wired Telecommunications Activities
Aktivitas Telekomunikasi tanpa Kabel		√	Wireless Telecommunications Activities
Kegiatan Usaha Penunjang / Supporting Business Activities			
Konstruksi Bangunan Sipil Telekomunikasi untuk Prasarana Transportasi		√	Telecommunication Construction and Civil Services for Transportation Infrastructure
Aktivitas Telekomunikasi Khusus untuk Keperluan Pertahanan Keamanan		√	Special Telecommunication Activities for Defense and Security Purposes
Perdagangan Besar Peralatan Telekomunikasi		√	Wholesale of Telecommunications Equipment
Instalasi Sinyal dan Telekomunikasi Kereta Api		√	Installation of Signal and Railway Telecommunication
Instalasi Sinyal dan Rambu-Rambu Jalan Raya		√	Installation of Highway Signals and Signs
Instalasi Elektronika		√	Electronics Installation
Aktivitas Teknologi Informasi dan Jasa Komputer Lainnya		√	Information Technology Activities and Other Computer Services
Instalasi atau Pemasangan Mesin dan Peralatan Industri		√	Installation or Deployment of Industrial Machinery and Equipment
Konstruksi Bangunan Sipil Elektrikal		√	Electrical Construction and Civil Services
Pembangkitan Tenaga Listrik		√	Electric Power Generation
Distribusi Tenaga Listrik		√	Electric Power Distribution
Aktivitas Penunjang Tenaga Listrik Lainnya	√		Other Power Support Activities

Produk dan Jasa [ARA-A.1.6.4]
Products and Services

Sebagai perusahaan terdepan di bidang infrastruktur telekomunikasi, Mitratel berkomitmen menghadirkan solusi inovatif dan berkelanjutan bagi pelanggan di seluruh Indonesia. Berbekal pengalaman luas dan jaringan yang menjangkau hingga pelosok negeri, Mitratel terus mendorong kemajuan teknologi dan konektivitas nasional. Adapun produk dan jasa yang ditawarkan meliputi:

As a leading company in the telecommunications infrastructure sector, Mitratel is committed to delivering innovative and sustainable solutions for customers across Indonesia. Backed by extensive experience and a network that reaches even the most remote areas of the country, Mitratel continues to drive technological advancement and national connectivity. The products and services offered include:

Produk dan Jasa Products and Services	Uraian Description
Tower Leasing	***Built to Suit*** Mitratel menawarkan layanan *Built to Suit* dalam 2 skema, yaitu *built to suit* makro dan *built to suit* mikro, untuk memenuhi kebutuhan spesifik pelanggan dalam penyewaan menara telekomunikasi. **1. *Built to Suit* Makro** Layanan sewa menara dengan membangun *suit* makro baru dengan ketinggian lebih atau di atas dari 30 meter yang disesuaikan dengan lokasi dan spesifikasi yang ditentukan oleh pelanggan sebagai penyewa pertama. **2. *Built to Suit* Mikro** Layanan penyewaan *suit* mikro baru dengan ketinggian kurang dari 30 meter untuk kebutuhan luar ruangan. Perseroan menawarkan layanan BTS Hotel sebagai solusi untuk meningkatkan cakupan dan kapasitas layanan seluler. BTS Hotel ini mencakup *base transceiver station room,* akses *Fiber Optic* (FO), dan sistem antena yang terintegrasi pada pada *micro pole*. Alternatif solusi lain yang lebih sederhana, Perseroan menyiapkan layanan infrastruktur *micro cell pole* (MCP) saja tanpa BTS *room* dan akses FO yang lebih efisien. Untuk solusi dalam ruangan, Perseroan menyediakan *In-Building System* (IBS) dalam bentuk *Micro Cell Pole* yang dirancang untuk meningkatkan cakupan jaringan di dalam ruangan dengan memberikan layanan IBS DAS untuk beberapa operator selular secara bersama. Built to Suit Mitratel offers Built to Suit services in 2 schemes, namely macro built to suit and micro built to suit, to meet the specific needs of customers in telecom tower leasing. **1. Built to Suit Macro** A tower leasing service by constructing a new macro site with a height of more than or above 30 meters, tailored to the location and specifications determined by the first tenant. **2. Built to Suit Micro** New micro site rental service with a height of less than 30 meters for outdoor needs. The Company offers a base BTS Hotel service as a solution to enhance mobile service coverage and capacity. This BTS Hotel includes a base transceiver station room, Fiber Optic (FO) access, and an antenna system integrated onto a micro pole. As a simpler alternative solution, the Company provides a Micro Cell Pole (MCP) infrastructure service only, without a BTS room and FO access, which is more efficient. For indoor solutions, the Company provides an In-Building System(IBS) in the form of a Distributed Antenna System (DAS) designed to enhance network coverage indoors by providing IBS DAS services for multiple cellular operators jointly.
Colocation	*Colocation* adalah layanan penyewaan menara yang disediakan oleh Mitratel, di mana Perseroan menawarkan menara mikro dan makro yang dimiliki untuk disewa oleh pelanggan. Layanan ini memungkinkan pelanggan menggunakan menara yang disewa untuk kebutuhan sendiri atau menyewakannya kembali kepada pihak lain. Colocation is a tower leasing service provided by Mitratel, where the Company offers its owned micro and macro towers for lease to customers. This service allows customers to use the leased towers for their own needs or sublease them to other parties.
Reseller	*Reseller* adalah layanan penyewaan menara yang memungkinkan pelanggan untuk memanfaatkan menara milik pihak ketiga. Menara ini dapat digunakan secara langsung oleh pelanggan atau disewakan kembali kepada pihak lain sesuai kebutuhan. Reseller is a tower leasing service that enables customers to utilize towers owned by third parties. These towers can be used directly by the customers or subleased to other parties as needed.
Tower Fiberization	*Tower fiberization* adalah layanan yang menyediakan infrastruktur konektivitas dengan menghubungkan menara telekomunikasi ke jaringan FO. Layanan ini bertujuan untuk meningkatkan kualitas dan kapasitas jaringan telekomunikasi melalui konektivitas berbasis FO yang andal. Tower fiberization is a service that provides connectivity infrastructure by linking telecommunication towers to FO networks. This service aims to enhance the quality and capacity of telecommunication networks through reliable FO based connectivity.



Produk dan Jasa Products and Services	Uraian Description
Power as a Service	Sebagai bagian dari komitmen dalam menghadirkan solusi infrastruktur digital yang andal dan berkelanjutan, Mitratel menyediakan layanan *power as a service* sebagai solusi daya menyeluruh (*end-to-end*) bagi lokasi menara telekomunikasi. Layanan ini dirancang dalam bentuk sistem terintegrasi yang mencakup modul panel surya (*Photovoltaic*/PV), pengontrol muatan surya, baterai, sistem pemantauan, serta konfigurasi sistem mandiri maupun hibrida. Solusi ini dapat diterapkan secara fleksibel untuk berbagai kondisi jaringan listrik, baik pada lokasi *off-grid, semi off-grid,* maupun *on-grid,* sehingga mendukung operasional menara secara efisien dan berkelanjutan di seluruh wilayah layanan Mitratel. As part of its commitment to providing reliable and sustainable digital infrastructure solutions, Mitratel offers power as a service as an end-to-end power solution for telecommunications tower locations. This service is designed in theform of an integrated system that includes Photovoltaic (PV) solar panel modules, solar charge controllers, batteries, monitoring systems, as well as standalone or hybrid system configurations. This solution can be flexibly applied to various electrical grid conditions, whether at off-grid, semi off-grid, or on-grid locations, thereby supporting the efficient and sustainable operation of towers across Mitratel's service areas.
Micro DC	Layanan yang menyediakan solusi infrastruktur *Micro Data Center (Micro DC)* di lokasi menara untuk mendukung layanan konektivitas berkecepatan tinggi dan latensi rendah bagi *tenant mobile* MNO. Infrastruktur yang disiapkan oleh Mitratel meliputi *base transceiver station room, space rack* untuk *mini data center, metro-e connectivity,* pasokan listrik dari Perusahaan Listrik Negara (PLN), *battery backup, cooling system*, dan *security.* A service that provides Micro Data Center (Micro DC) infrastructure solutions at tower locations to support high-speed connectivity and low-latency services for MNOs tenants. The infrastructure prepared by Mitratel includes a base transceiver station room, rack space for a mini data center, metro-e connectivity, power supply from the National Electricity Company (PLN), battery backup, cooling system, and security.
Project Solution	Layanan penyediaan menara yang ditawarkan oleh Mitratel sebagai *one-stop solution services.* Layanan ini mencakup berbagai solusi untuk memenuhi kebutuhan pelanggan, termasuk *fiber optic solution, service solution, mobile solution, mechanical electrical solution,* dan jasa pengurusan izin mendirikan bangunan. A tower provisioning service offered by Mitratel as a one-stop solution service. This service includes various solutions to meet customer needs, such as fiber optic solutions, service solutions, mobile solutions, mechanical electrical solutions, and assistance in obtaining building permits.
Managed Service	Layanan pengelolaan rutin infrastruktur telekomunikasi aktif dan pasif disediakan dengan berbasis SLA/SLG, didukung oleh tenaga kerja serta manajemen material yang tersebar di seluruh Indonesia. Layanan ini mencakup *fiber optic solution, radio internet protocol,* dan lainnya. Sebagai bagian dari komitmen Mitratel dalam mendukung program pemerintah untuk pemerataan infrastruktur telekomunikasi, khususnya di daerah tertinggal, Mitratel memastikan pelayanan optimal (*availability*) melalui pemeliharaan preventif dan korektif terhadap infrastruktur telekomunikasi. Dengan demikian, layanan internet dapat terselenggara secara konsisten dan dapat digunakan oleh seluruh masyarakat Indonesia. Routine management services for active and passive telecommunication infrastructure are provided based on SLA/SLG, supported by a workforce and material management spread across Indonesia. This service includes fiber optic solutions, radio internet protocol, and more. As part of Mitratel's commitment to supporting the government's program for equitable telecommunication infrastructure, particularly in underdeveloped areas, Mitratel ensures optimal service (availability) through preventive and corrective maintenance of telecommunication infrastructure. Thus, internet services can be provided consistently and can be used by all Indonesian people.

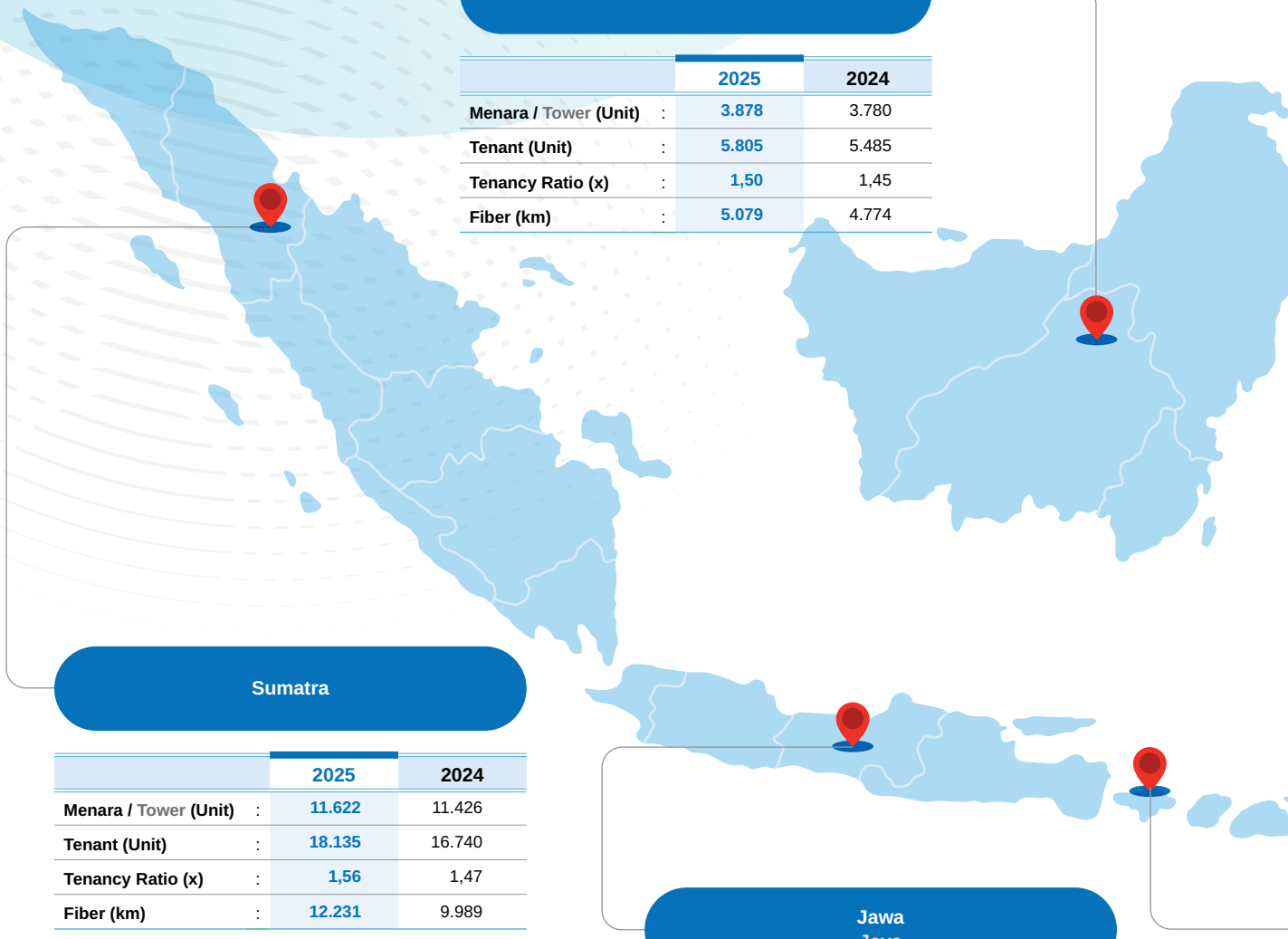
Wilayah Operasional [ARA-A.1.6.5]
Operational Areas

Mitratel mengelola portofolio menara telekomunikasi terbesar di Indonesia dengan sebaran strategis di seluruh wilayah. Jangkauan luas ini memperkuat posisi Perseroan sebagai penyedia infrastruktur utama dalam mendukung ekspansi dan peningkatan jaringan, baik di kawasan perkotaan maupun pedesaan.

Pada tahun 2025, Perseroan memiliki 1 kantor pusat, 4 regional, dan 2 Entitas Anak yang tersebar di seluruh Indonesia.

Mitratel manages the largest telecommunications tower portfolio in Indonesia, strategically distributed across all regions. This extensive coverage strengthens the Company's position as a key infrastructure provider supporting network expansion and enhancement in both urban and rural areas.

In 2025, the Company had 1 head office, 4 regional offices, and 2 Subsidiaries located across Indonesia.



Kalimantan

		2025	2024
Menara / Tower (Unit)	:	3.878	3.780
Tenant (Unit)	:	5.805	5.485
Tenancy Ratio (x)	:	1,50	1,45
Fiber (km)	:	5.079	4.774

Sumatra

		2025	2024
Menara / Tower (Unit)	:	11.622	11.426
Tenant (Unit)	:	18.135	16.740
Tenancy Ratio (x)	:	1,56	1,47
Fiber (km)	:	12.231	9.989

Jawa
Java

		2025	2024
Menara / Tower (Unit)	:	16.532	2.640
Tenant (Unit)	:	27.445	26.442
Tenancy Ratio (x)	:	1,66	1,64
Fiber (km)	:	26.559	25.387

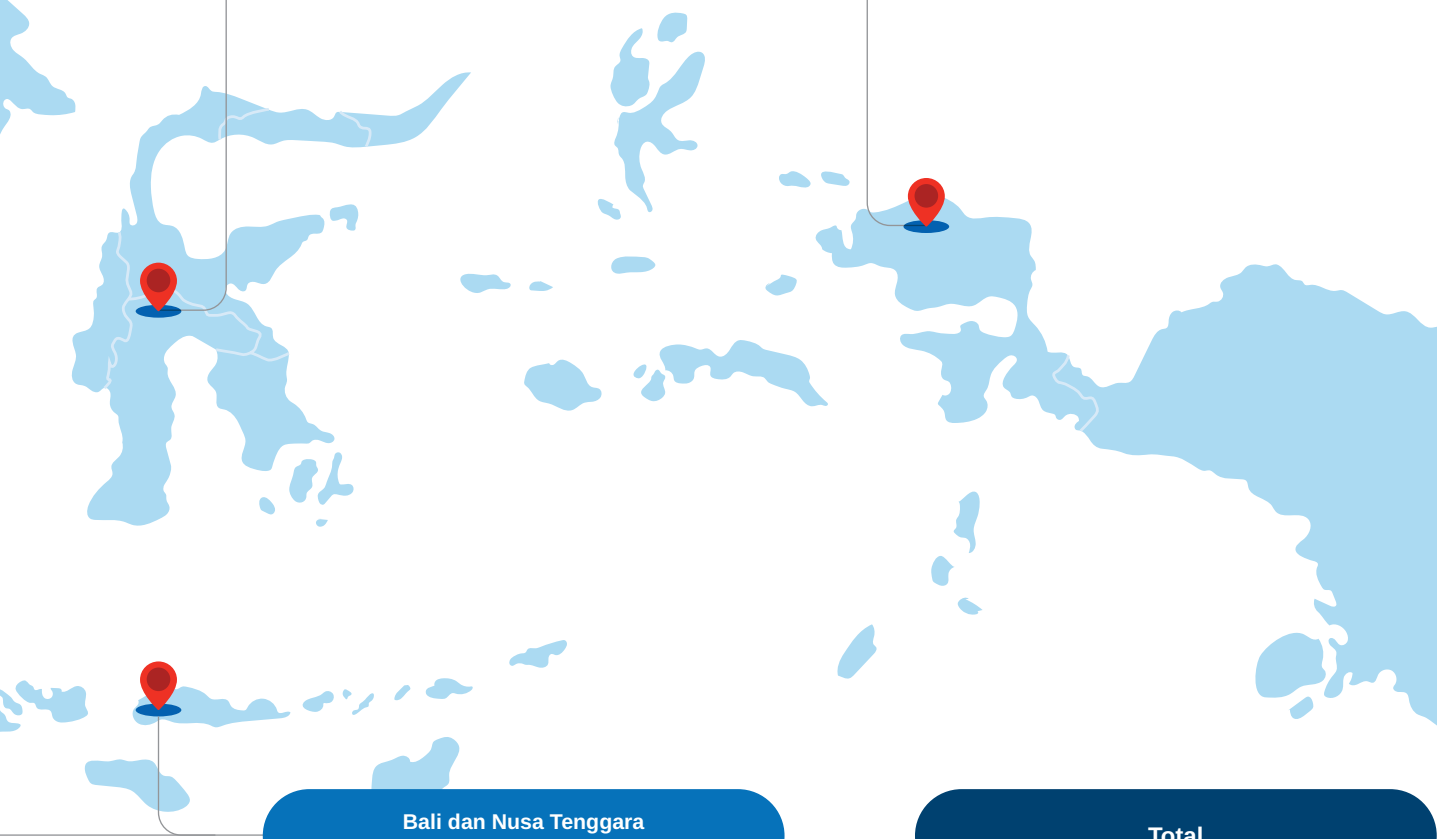
Mitratel
by Telkom Indonesia

Sulawesi

		2025	2024
Menara / Tower (Unit)	:	3.724	3.656
Tenant (Unit)	:	5.662	5.339
Tenancy Ratio (x)	:	1,52	1,46
Fiber (km)	:	10.203	8.807

Maluku dan Papua
Maluku and Papua

		2025	2024
Menara / Tower (Unit)	:	1.815	1.748
Tenant (Unit)	:	2.088	1.967
Tenancy Ratio (x)	:	1,15	1,13
Fiber (km)	:	1.316	374



Bali dan Nusa Tenggara
Bali and Nusa Tenggara

		2025	2024
Menara / Tower (Unit)	:	2.659	2.640
Tenant (Unit)	:	3.949	3.895
Tenancy Ratio (x)	:	1,49	1,48
Fiber (km)	:	1.811	1.708

Total

		2025	2024
Menara / Tower (Unit)	:	40.230	39.404
Tenant (Unit)	:	63.084	59.868
Tenancy Ratio (x)	:	1,57	1,52
Fiber (km)	:	57.199	51.039

Jaringan Kantor
Office Network

Kantor Pusat / Head Office

Telkom Landmark Tower Lantai 25-27, 50
Jl. Jend. Gatot Subroto Kav. 52
Jakarta 12710

Telepon / Telephone	021 2793 3363
Faksimile / Fax	080 0122 4477
Email	mitratel@mitratel.co.id
Situs Web / Website	https://www.mitratel.co.id/

Area 1

***Regional Office* Sumatra Bagian Utara**
Regional Office of North Sumatra

Gedung Graha Merah Putih Lantai 6
Jl. Putri Hijau No. 1
Medan 20111
Telepon / Telephone: 061 4200 1037, 061 4200 1038

***Regional Office* Sumatra Bagian Tengah**
Regional Office of Central Sumatra

Gedung Graha Merah Putih Lantai 7
Jl. Jend. Sudirman No. 199
Pekanbaru 28116
Telepon / Telephone: 0761 567 255

***Regional Office* Sumatra Bagian Selatan**
Regional Office of South Sumatra

Gedung Telkom Lantai 7
Jl. Jend. Sudirman Sp. Kodam No. 459
Palembang 39172
Telepon / Telephone: 0711 5730 948

Area 2

***Regional Office* Jakarta, Bogor, Depok, Tangerang, dan Bekasi**
Regional Office of Jakarta, Bogor, Depok, Tangerang, and Bekasi

Gedung STO Telkom Lantai 2
Jl. Garnisun No. 1
Semanggi, Setiabudi
Jakarta Selatan 12930
Telepon / Telephone: 021 2524 790

***Regional Office* Jawa Barat**
Regional Office of West

Java Gedung Graha Merah Putih Telkom Lantai 2
Jl. Japati No. 1
Sadang Serang, Coblong
Bandung 40133
Telepon / Telephone: 022 2045 7877

Area 3

***Regional Office* Jawa Timur**
Regional Office of East Java

Gedung STO Telkom Injoko
Jl. Gayungan PTT No. 17-19
Surabaya 60235
Telepon / Telephone: 031 8271 890

***Regional Office* Jawa Tengah**
Regional Office of Central Java

Gedung PT Telkom Lantai 8
Jl. Pahlawan No. 10
Semarang 50249
Telepon / Telephone: 024 8419 224

***Regional Office* Bali, Nusa Tenggara Barat, dan Nusa Tenggara Timur**
Regional Office of Bali, West Nusa Tenggara, and East Nusa Tenggara

Gedung Telkom Lantai 2
Jl. Serma Gede No. 13
Denpasar 80114
Telepon / Telephone: 0361 229 521, 0361 231 019, 0361 234 097

Area 4

***Regional Office* Sulawesi**
Regional Office of Sulawesi

Gedung Telkom Infra Maintenance
Jl. AP Pettarani No. 4
Makassar 90222
Telepon / Telephone: 0411 8880 33

***Regional Office* Kalimantan**
Regional Office of Kalimantan

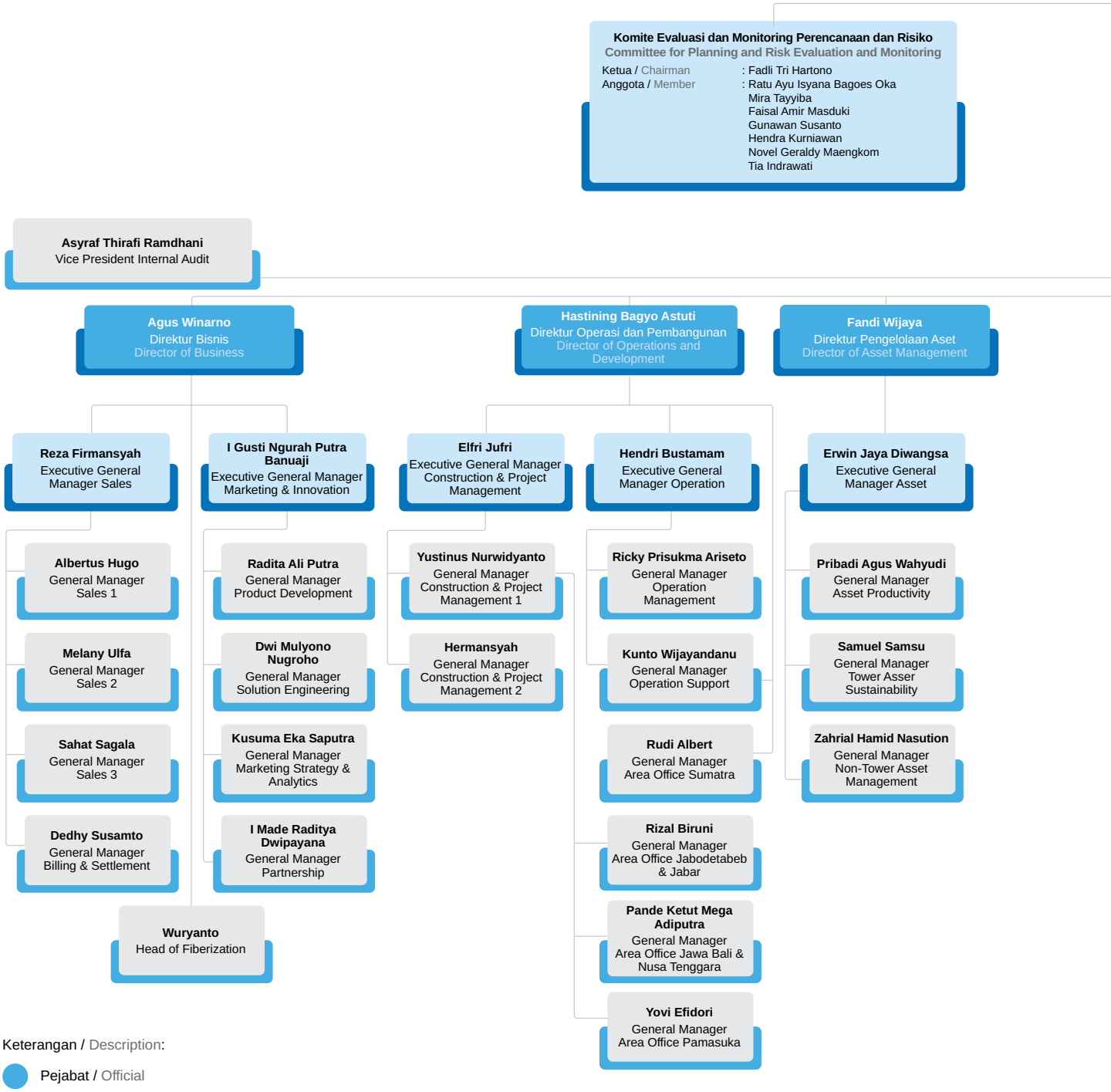
Jl. MT Haryono No. 169
Damai Baru, Balikpapan Selatan
Kalimantan Timur 76114
Telepon / Telephone: 0542 875 232

***Regional Office* Papua Maluku**
Regional Office of Papua Maluku

Gedung STO 1 Telkom Jayapura
Jl. Ahmad Yani No. 2 (Depan / Front Bank Papua)
Jayapura 99222
Telepon / Telephone: 0967 5160 554

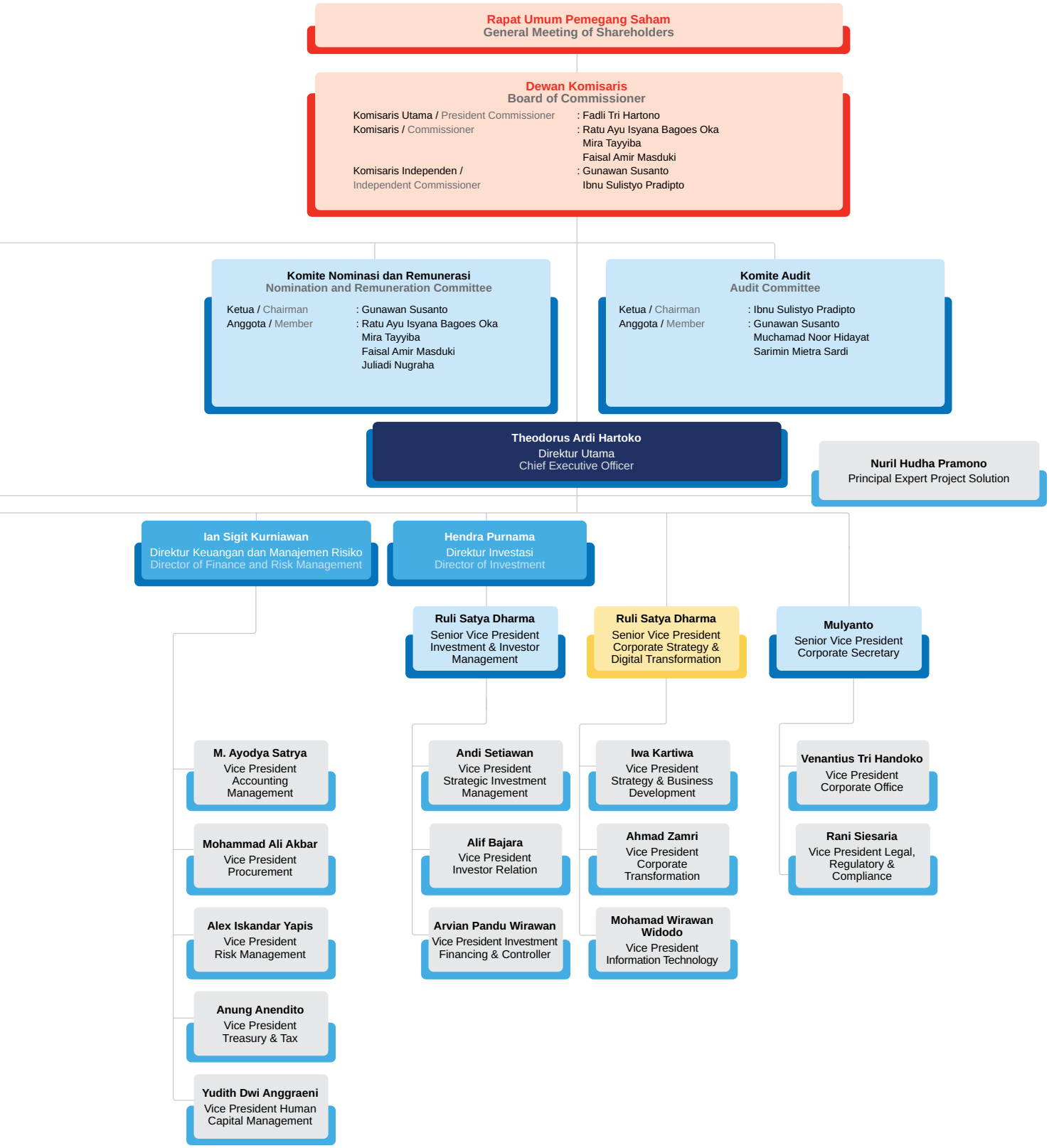


Struktur Organisasi [ARA-A.1.6.6]
Organizational Structure



Keterangan / Description:

- Pejabat / Official
- Pejabat Pengganti Sementara / Acting Officer


Rapat Umum Pemegang Saham
General Meeting of Shareholders
Dewan Komisaris
Board of Commissioner
Komisaris Utama / President Commissioner : Fadli Tri Hartono
Komisaris / Commissioner : Ratu Ayu Isyana Bagoes Oka
Mira Tayyiba
Faisal Amir Masduki
Komisaris Independen / Independent Commissioner : Gunawan Susanto
Ibnu Sulistyo Pradipto
Komite Nominasi dan Remunerasi
Nomination and Remuneration Committee
Ketua / Chairman : Gunawan Susanto
Anggota / Member : Ratu Ayu Isyana Bagoes Oka
Mira Tayyiba
Faisal Amir Masduki
Juliadi Nugraha
Komite Audit
Audit Committee
Ketua / Chairman : Ibnu Sulistyo Pradipto
Anggota / Member : Gunawan Susanto
Muchamad Noor Hidayat
Sarimin Mietra Sardi
Theodorus Ardi Hartoko
Direktur Utama
Chief Executive Officer
Nuril Hudha Pramono
Principal Expert Project Solution
Ian Sigit Kurniawan
Direktur Keuangan dan Manajemen Risiko
Director of Finance and Risk Management
Hendra Purnama
Direktur Investasi
Director of Investment
Ruli Satya Dharma
Senior Vice President Investment & Investor Management
Ruli Satya Dharma
Senior Vice President Corporate Strategy & Digital Transformation
Mulyanto
Senior Vice President Corporate Secretary
M. Ayodya Satrya
Vice President Accounting Management
Mohammad Ali Akbar
Vice President Procurement
Alex Iskandar Yapis
Vice President Risk Management
Anung Anendito
Vice President Treasury & Tax
Yudith Dwi Anggraeni
Vice President Human Capital Management
Andi Setiawan
Vice President Strategic Investment Management
Alif Bajara
Vice President Investor Relation
Arvian Pandu Wirawan
Vice President Investment Financing & Controller
Iwa Kartiwa
Vice President Strategy & Business Development
Ahmad Zamri
Vice President Corporate Transformation
Mohamad Wirawan Widodo
Vice President Information Technology
Venantius Tri Handoko
Vice President Corporate Office
Rani Siesaria
Vice President Legal, Regulatory & Compliance

Profil Dewan Komisaris [ARA-A.1.8] [ARA-A.1.8.8.a] [ARA-A.1.8.8.b]
Board of Commissioners Profile



Fadli Tri Hartono*

Komisaris Utama [ARA-A.1.8.1]
President Commissioner

Kewarganegaraan
Citizenship [ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age [ARA-A.1.8.2]

37 tahun
37 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office [ARA-A.1.8.5] [ARA-A.1.8.5.a]

Keputusan RUPS Tahunan tanggal 28 Mei 2025 (2025-2030).
Resolution of the Annual GMS dated May 28, 2025 (2025-2030).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Backgr ound

- Magister *Public Administration* dari Tsinghua University (2021).
- Sarjana Fisika dari Institut Teknologi Bandung (2012).

- Master's Degree in Public Administration from Tsinghua University (2021).
- Bachelor's Degree in Physics from Institut Teknologi Bandung (2012).

Sertifikasi [ARA-A.1.8.4]
Certification

- Sertifikasi *Executive Tech Briefing 2025: High-Altitude Platform Stations (HAPS) Mitratel* dari Telkom Corporate University (2025).
- Sertifikasi *Executive Tech Briefing 2025: AI in Tower Business Mitratel* dari Telkom Corporate University
- Sertifikasi *Qualified Risk Governance Professional* (QRGP) dari Lembaga Sertifikasi Profesi - Mitra Kalyana Sejahtera (LPS-MKS) (2025).

- Executive Tech Briefing 2025 Certification: High-Altitude Platform Stations (HAPS) Mitratel from Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: AI in Tower Business Mitratel from Telkom Corporate University (2025).
- Qualified Risk Governance Professional (QRGP) Certification from the Professional Certification Institute - Mitra Kalyana Sejahtera (LPS-MKS) (2025).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Wakil Rektor IV Bidang Kerja Sama Universitas Kebangsaan Republik Indonesia (2022-2023).
- Sekretaris Bidang Pengurus Harian Yayasan Pendidikan Kebangsaan Republik Indonesia (2019-2023).

- Vice Rector IV for Cooperation Affairs, Universitas Kebangsaan Republik Indonesia (2022–2023).
- Secretary of the Daily Executive Board of Yayasan Pendidikan Kebangsaan Republik Indonesia (2019-2023).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

- Ketua Komite Evaluasi dan Monitoring Perencanaan dan Risiko Perseroan (sejak 2025).
- Anggota Komite Tata Kelola Terintegrasi Telkom Group (sejak 2025).
- Staf Khusus Menteri Sekretariat Negara (sejak 2024).
- Chairman of the Company's Committee for Planning and Risk Evaluation and Monitoring (since 2025).
- Member of the Telkom Group Integrated Governance Committee (since 2025).
- Special Staff to the Minister of State Secretariat (since 2024).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali baik langsung maupun tidak langsung.

Has no affiliated relationship with other other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.



Yusuf Wibisono*

Komisaris Utama [ARA-A.1.8.1]
President Commissioner

Kewarganegaraan
Citizenship [ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age [ARA-A.1.8.2]

57 tahun
57 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office [ARA-A.1.8.5] [ARA-A.1.8.5.a]

Pengangkatan sebagai Komisaris sebagaimana keputusan RUPS Tahunan tanggal 14 April 2023 dan Pemegang Saham menyetujui untuk mengalihkan jabatan sebagai Komisaris Utama Perseroan sebagaimana Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 (2023-2025).

Appointed as Commissioner was based on the Annual GMS Resolution dated April 14, 2023, and approved by the Shareholders to be reassigned as President Commissioner of the Company based on the Extraordinary GMS Resolution dated December 1, 2023 (2023-2025).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

- *Master's Degree Telecommunication Management* dari Massachusetts Institute of Technology (1998).
- Sarjana *Informatics Engineering* dari Institut Teknologi Bandung (1991).
- Master's Degree in Telecommunication Management from Massachusetts Institute of Technology (1998).
- Bachelor's Degree in Informatics Engineering from Institut Teknologi Bandung (1991).

Sertifikasi [ARA-A.1.8.4]
Certification

Sertifikasi *Common Purpose on ESG for Investors and Company* dari Telkom Corporate University Center.

Sertifikasi Common Purpose on ESG for Investors and Company from Telkom Corporate University Center.

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Ketua Komite Evaluasi dan Monitoring Perencanaan dan Risiko Perseroan (2024-2025).
- Komisaris Perseroan (2023).
- Anggota Komite Nominasi dan Remunerasi Perseroan (2023-2024).
- Komisaris PT Metra Digital Investama (2019-2023).
- *Board of Directors* TS Global Network (2019-2023).
- Komisaris PT Patra Telekomunikasi Indonesia/PT Telkom Satelit Indonesia(2018-2019).
- Komisaris PT Sigma Cipta Caraka (2016-2018).
- *Vice President Strategic Investment Planning* PT Telkom Indonesia (Persero) Tbk (2015-2018).
- *Vice President Wholesale & International Development* PT Telkom Indonesia (Persero) Tbk (2013-2015).
- *Vice President Wholesale & International Business Strategy* PT Telkom Indonesia (Persero) Tbk (2012-2013).
- Chairman of the Company's Planning and Risk Evaluation and Monitoring Committee (2024-2025).
- Commissioner of the Company (2023).
- Member of the Nomination and Remuneration Committee of the Company (2023-2024).
- Commissioner of PT Metra Digital Investama (2019-2023).
- Board of Directors of TS Global Network (2019-2023).
- Commissioner of PT Patra Telekomunikasi Indonesia/PT Telkom Satelit Indonesia (2018-2019).
- Commissioner of PT Sigma Cipta Caraka (2016-2018).
- Vice President of Strategic Investment Planning of PT Telkom Indonesia (Persero) Tbk (2015-2018).
- Vice President of Wholesale & International Development of PT Telkom Indonesia (Persero) Tbk (2013-2015).
- Vice President of Wholesale & International Business Strategy of PT Telkom Indonesia (Persero) Tbk (2012-2013).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

Vice President Strategic Investment Digital Telco PT Telkom Indonesia (Persero) Tbk (sejak 2018).
Vice President of Strategic Investment Digital Telco of PT Telkom Indonesia (Persero) Tbk (since 2018).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya dan Direksi, baik langsung maupun tidak langsung. Namun, beliau memiliki hubungan afiliasi dengan Pemegang Saham Pengendali, yaitu PT Telkom Indonesia (Persero) Tbk.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, either directly or indirectly. However, he has an affiliated relationship with the Controlling Shareholder, PT Telkom Indonesia (Persero) Tbk.

* Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.



Ratu Ayu Isyana Bagoes Oka*

Komisaris [ARA-A.1.8.1]
Commissioner

Kewarganegaraan
Citizenship
[ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.8.2]

45 tahun
45 years old

Jenis Kelamin
Gender

Wanita
Female

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a]

Keputusan RUPS Tahunan tanggal 28 Mei 2025 (2025-2030).
Resolution of the Annual GMS dated May 28, 2025 (2025-2030).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

Sarjana Sosial, Fakultas Ilmu Sosial dan Ilmu Politik dari Universitas Indonesia (2003).

Bachelor of Social Sciences, Faculty of Social and Political Sciences, from Universitas Indonesia (2003).

Sertifikasi [ARA-A.1.8.4]
Certification

- Sertifikasi *Executive Tech Briefing 2025: High-Altitude Platform Stations* (HAPS) Mitratel dari Telkom Corporate University (2025).
- Sertifikasi *Executive Tech Briefing 2025: AI in Tower Business Mitratel* dari Telkom Corporate University (2025).
- *Indonesia-Singapore Young Leaders Scenario Planning Workshop* dari S. Rajaratnam School of International Studies (RSIS), Nanyang Technological University, Singapura (2016).
- Certification in Executive Tech Briefing 2025: High-Altitude Platform Stations (HAPS) Mitratel from Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: AI in Tower Business Mitratel from Telkom Corporate University (2025).
- Indonesia-Singapore Young Leaders Scenario Planning Workshop from the S. Rajaratnam School of International Studies (RSIS), Nanyang Technological University, Singapore (2016).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Asisten Staf Khusus Presiden Sekretariat Kabinet (2024).
- Jurnalis Media Nasional (2004-2015).
- Assistant to the Special Staff of the President, Cabinet Secretariat (2024).
- National Media Journalist (2004-2015).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

- Wakil Menteri Kependudukan dan Pembangunan Keluarga Indonesia (sejak 2024).
- Anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko (sejak 2025).
- Anggota Komite Nominasi dan Remunerasi Perseroan (sejak 2025).
- Deputy Minister for Population and Family Development of Indonesia (since 2024).
- Member of the Company's Planning and Risk Evaluation and Monitoring Committee (since 2025).
- Member of the Nomination and Remuneration Committee of the Company (since 2025).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.



Mira Tayyiba

Komisaris [ARA-A.1.8.1]
Commissioner

Kewarganegaraan [ARA-A.1.8.3]
Citizenship

Indonesia
Indonesian

Usia [ARA-A.1.8.2]
Age

54 tahun
54 years old

Jenis Kelamin
Gender

Wanita
Female

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a]

Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 (2023-2028).
Extraordinary GMS Resolution dated December 1, 2023 (2023-2028).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

- *Master of Science in Electrical Engineering*, Graduate School of Engineering, Northeastern University, Boston, Amerika Serikat (1998).
- Sarjana Teknik, Fakultas Teknik dari Universitas Indonesia (1996).

- Master of Science in Electrical Engineering, Graduate School of Engineering, Northeastern University, Boston, United States (1998).
- Bachelor's Degree in Engineering, Faculty of Engineering, Universitas Indonesia (1996).

Sertifikasi [ARA-A.1.8.4]
Certification

- Sertifikasi *Executive Tech Briefing 2025: High-Altitude Platform Stations (HAPS)* Mitratel dari Telkom Corporate University (2025).
- Sertifikasi *Executive Tech Briefing 2025: AI in Tower Business Mitratel* dari Telkom Corporate University (2025).

- Executive Tech Briefing 2025 Certification: High-Altitude Platform Stations (HAPS) Mitratel from Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: AI in Tower Business Mitratel from Telkom Corporate University (2025).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Pelaksana Tugas Direktur Jenderal Informasi dan Komunikasi Publik Kementerian Komunikasi dan Informatika (2021).
- Sekretaris Jenderal Kementerian Komunikasi dan Informatika (2020-2025).
- Staf Ahli Menteri Bidang Transformasi Digital, Kreativitas, dan Sumber Daya Manusia Kementerian Koordinator Bidang Perekonomian (2020).
- Staf Ahli Menteri Bidang Hubungan Ekonomi dan Pembangunan Manusia dan Kebudayaan Kementerian Koordinator Bidang Perekonomian (2019-2020).
- Asisten Deputi Pengembangan Ekonomi Kreatif Kementerian Koordinator Bidang Perekonomian (2017-2019).
- Asisten Deputi Peningkatan Daya Saing Ekonomi Kawasan Kementerian Koordinator Bidang Perekonomian (2015-2017).
- Kepala Sub Direktorat Pos, Telekomunikasi dan Informatika, Kementerian Perencanaan Pembangunan Nasional/Badan Perencanaan Pembangunan Nasional (2005-2015).

- Acting Director General of Public Information and Communication, Ministry of Communication and Informatics (2021).
- Secretary General, Ministry of Communication and Informatics (2020-2025).
- Expert Staff to the Minister for Digital Transformation, Creativity, and Human Resources, Coordinating Ministry of Economic Affairs (2020).
- Expert Staff to the Minister for Economic Relations and Human and Cultural Development, Coordinating Ministry for Economic Affairs (2019-2020).
- Deputy Assistant of Creative Economy Development, Coordinating Ministry for Economic Affairs (2017-2019).
- Deputy Assistant for Regional Economic Competitiveness Enhancement, Coordinating Ministry of Economic Affairs (2015-2017).
- Head of Sub-Directorate for Post, Telecommunications, and Informatics, Ministry of National Development Planning/National Development Planning Agency (2005-2015).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

- Direktur Jenderal Teknologi Pemerintah Digital, Kementerian Komunikasi dan Digital (sejak 2025).
- Anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko Perseroan (sejak 2023).
- Anggota Komite Nominasi dan Remunerasi Perseroan (sejak 2023).
- Sekretaris II Tim Pelaksana Dewan Teknologi Informasi dan Komunikasi Nasional Wakil Kementerian Komunikasi dan Informatika (sejak 2014).
- Anggota Masyarakat Telematika Indonesia Kementerian Komunikasi dan Informatika (sejak 1999).

- Director General of Government Digital Technology, Ministry of Communication and Digital (since 2025).
- Member of the Evaluation and Monitoring Committee of Planning and Risk of the Company (since 2023).
- Member of the Nomination and Remuneration Committee of the Company (since 2023).
- Deputy Secretary II of the National Information and Communication Technology Council Implementation Team, Deputy Minister of Communication and Informatics (since 2014).
- Member of the Indonesian Telematics Society, Ministry of Communication and Informatics (since 1999).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.



Faisal Amir Masduki*

Komisaris [ARA-A.1.8.1]
Commissioner

Kewarganegaraan
Citizenship
[ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.8.2]

42 tahun
42 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a]

Keputusan RUPS Tahunan tanggal 28 Mei 2025 (2025-2030).
Resolution of the Annual GMS dated May 28, 2025 (2025-2030).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

- Magister Hukum dari Universitas Krisnadwipayana (2012).
- Sarjana Hukum dari Universitas Islam Indonesia (2007).

- Master's Degree in Law from Universitas Krisnadwipayana (2012).
- Bachelor's Degree in Law from Universitas Islam Indonesia (2007).

Sertifikasi [ARA-A.1.8.4]
Certification

- Sertifikasi *Executive Tech Briefing 2025: High-Altitude Platform Stations* (HAPS) Mitratel dari Telkom Corporate University (2025).
- Sertifikasi *Executive Tech Briefing 2025: AI in Tower Business Mitratel* dari Telkom Corporate University (2025).

- Executive Tech Briefing 2025 Certification: High-Altitude Platform Stations (HAPS) Mitratel from Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: AI in Tower Business Mitratel from Telkom Corporate University (2025).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Kepala Biro Umum Kedeputian Bidang Administrasi - Sekretariat Kabinet (2023-2025).
- Deputi Bidang Administrasi - Sekretariat Kabinet (2017-2023).
- Asisten Deputi Bidang Hukum, Hak Asasi Manusia, Aparatur Negara, dan Komunikasi dan Informatika - Sekretariat Kabinet (2014-2017).

- Head of the General Bureau, Deputy for Administration - Cabinet Secretariat (2023-2025).
- Deputy for Administration - Cabinet Secretariat (2017-2023).
- Assistant Deputy for Law, Human Rights, State Apparatus, and Communication and Informatics - Cabinet Secretariat (2014-2017).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

- Kepala Biro Umum Sekretariat Dukungan Kabinet Republik Indonesia (sejak 2023).
- Anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko (sejak 2025).
- Anggota Komite Nominasi dan Remunerasi Perseroan (sejak 2025).

- Head of the General Bureau of the Cabinet Support Secretariat of the Republic of Indonesia (since 2023).
- Member of the Company's Planning and Risk Evaluation and Monitoring Committee (since 2025).
- Member of the Nomination and Remuneration Committee of the Company (since 2025).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.



Herlan Wijanarko*

Komisaris [ARA-A.1.8.1]
Commissioner

Kewarganegaraan
Citizenship
[ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.8.2]

60 tahun
60 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a]

Keputusan RUPS Tahunan tanggal 14 April 2023 (2023-2025).
Annual GMS Resolutions dated April 14, 2023 (2023-2025).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

- Magister Manajemen Bisnis dari Sekolah Tinggi Manajemen Bisnis (2004).
- Sarjana Teknik Elektro dari Institut Teknologi Bandung (1989).
- Master's Degree in Business Management from Sekolah Tinggi Manajemen Bisnis (2004).
- Bachelor's Degree in Electrical Engineering from Institut Teknologi Bandung (1989).

Sertifikasi [ARA-A.1.8.4]
Certification

Sertifikasi *Common Purpose on ESG for Investors and Company* dari Telkom Corporate University Center.

Certification in Common Purpose on ESG for Investors and Company from Telkom Corporate University Center.

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Anggota Komite Nominasi dan Remunerasi Perseroan (2024-2025).
- Ketua Komite Evaluasi dan Monitoring Perencanaan dan Risiko Perseroan (2023-2024).
- Komisaris Utama Perseroan (2020-2023).
- Direktur Utama Perseroan (2018-2020).
- *Executive General Manager* Divisi *Service Operation* PT Telkom Indonesia (Persero) Tbk (2016-2018).
- *Deputy Executive General Manager* Divisi *Service Operation* PT Telkom Indonesia (Persero) Tbk (2014-2016).
- Member of the Company's Nomination and Remuneration Committee (2024-2025).
- Chairman of the Company's Planning and Risk Evaluation and Monitoring Committee (2023-2024).
- President Commissioner of the Company (2020-2023).
- Chief Executive Officer of the Company (2018-2020).
- Executive General Manager of Service Operation Division at PT Telkom Indonesia (Persero) Tbk (2016-2018).
- Deputy Executive General Manager of Service Operation Division at PT Telkom Indonesia (Persero) Tbk (2014-2016).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

Direktur *Network & IT Solution* PT Telkom Indonesia (Persero) Tbk (sejak 2020).

Director of Network & IT Solution at PT Telkom Indonesia (Persero) Tbk (since 2020).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya dan Direksi, baik langsung maupun tidak langsung. Namun, beliau memiliki hubungan afiliasi dengan Pemegang Saham Pengendali, yaitu PT Telkom Indonesia (Persero) Tbk.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, either directly or indirectly. However, he has an affiliated relationship with the Controlling Shareholder, PT Telkom Indonesia (Persero) Tbk.

* Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.



Gunawan Susanto

Komisaris Independen [ARA-A.1.8.1]
Independent Commissioner

Kewarganegaraan
Citizenship
[ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.8.2]

46 tahun
46 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a] [ARA-A.1.8.5.b]

Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 (2023-2028).

Extraordinary GMS Resolutions dated December 1, 2023 (2023-2028).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

Sarjana Teknik Elektro dan Mesin dari Universitas Indonesia (2000).
Bachelor's Degree in Electrical and Mechanical Engineering from Universitas indonesia (2000).

Sertifikasi [ARA-A.1.8.4]
Certification

- Sertifikasi *Executive Tech Briefing 2025: High-Altitude Platform Stations* (HAPS) Mitratel dari Telkom Corporate University (2025).
- Sertifikasi *Executive Tech Briefing 2025: AI in Tower Business Mitratel* dari Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: High-Altitude Platform Stations (HAPS) Mitratel from Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: AI in Tower Business Mitratel from Telkom Corporate University (2025).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Anggota Komite Audit Perseroan (2023-2025).
- *Country Manager* PT AWS Indonesia (2018-2023).
- *President Director* PT IBM Indonesia (2000-2018).
- Member of the Audit Committee of the Company (2023-2025).
- Country Manager of PT AWS Indonesia (2018-2023).
- President Director of PT IBM Indonesia (2000-2018).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

- Ketua Komite Audit Perseroan (sejak 20 Juni 2025-29 Oktober 2025).
- Anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko (sejak 2023).
- Ketua Komite Nominasi dan Remunerasi Perseroan (sejak 2023).
- *Partners & Fund Director* Maven Asia Capital (sejak 2023).
- Komisaris PT YOT Muda Sukses (sejak 2016).
- Chair of the Company's Audit Committee (since June 20, 2025-October 29, 2025).
- Member of the Planning and Risk Evaluation and Monitoring Committee (since 2023).
- Chairman of the Nomination and Remuneration Committee (since 2023).
- Partners & Fund Director at Maven Asia Capital (since 2023).
- Commissioner of PT YOT Muda Sukses (since 2016).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Pernyataan Independensi [ARA-A.1.8.7]
Statement of Independence

Beliau baru menjabat selama 1 periode dan telah menyatakan dirinya tetap independen kepada RUPS.

He has served for 1 term and has declared his independence to the GMS.



Ibnu Sulistyo Pradipto*

Komisaris Independen [ARA-A.1.8.1]
Independent Commissioner

Kewarganegaraan
Citizenship
[ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.8.2]

32 tahun
32 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a] [ARA-A.1.8.5.b]

Keputusan RUPS Luar Biasa tanggal 16 September 2025 (2025-2030).
Extraordinary GMS Resolution dated September 16, 2025 (2025-2030).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

Sarjana Ekonomi dari Universitas Trilogi (2018).
Bachelor's Degree in Economics from Universitas Trilogi (2018).

Sertifikasi [ARA-A.1.8.4]
Certification

- Sertifikasi *Executive Tech Briefing 2025: High-Altitude Platform Stations* (HAPS) Mitratel dari Telkom Corporate University (2025).
- Sertifikasi *Executive Tech Briefing 2025: AI in Tower Business Mitratel* dari Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: High-Altitude Platform Stations (HAPS) Mitratel from Telkom Corporate University (2025).
- Executive Tech Briefing 2025 Certification: AI in Tower Business Mitratel from Telkom Corporate University (2025).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

Komisaris PT Haluan Khatulistiwa Indonesia (2019-2021).
Commissioner of PT Haluan Khatulistiwa Indonesia (2019-2021).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

- Komisaris Virallo.id Digital Agency (sejak 2022).
- Komisaris Adhi Bangun Sentosa Construction (sejak 2021).
- Ketua Komite Audit Perseroan (sejak 2025).
- Commissioner of Virallo.id Digital Agency (since 2022).
- Commissioner of Adhi Bangun Sentosa Construction (since 2021).
- Chair of the Company's Audit Committee (since2025).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Pernyataan Independensi [ARA-A.1.8.7]
Statement of Independence

Beliau baru pertama kali menjabat sebagai Komisaris Independen Perseroan dan telah menyatakan dirinya independen kepada RUPS.

He is serving for the first time as an Independent Commissioner of the Company and has declared his independence to the GMS.

* Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025



Mohammad Ridwan Rizqi Ramadhani Nasution*

Komisaris Independen [ARA-A.1.8.1]
Independent Commissioner

Kewarganegaraan
Citizenship
[ARA-A.1.8.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.8.2]

43 tahun
43 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.8.5] [ARA-A.1.8.5.a] [ARA-A.1.8.5.b]

Dasar Pengangkatan Terakhir:
Keputusan RUPS Tahunan Perseroan tanggal 22 April 2022 (2022-2025).

Dasar Pengangkatan Pertama Kali:
Keputusan Para Pemegang Saham di Luar Rapat (Sirkuler) PT Dayamitra Telekomunikasi tanggal 7 Agustus 2020 (2020-2021).

Latest Appointment Basis:
Annual GMS Resolutions dated April 22, 2022 (2022-2025).

First Appointment Basis:
Shareholders' Circular Meeting Resolution of PT Dayamitra Telekomunikasi dated August 7, 2020 (2020-2021).

Riwayat Pendidikan [ARA-A.1.8.4]
Educational Background

Master's Degree International Finance dari London Metropolitan University, United Kingdom (2009).
Master's Degree in International Finance from London Metropolitan University, United Kingdom (2009).

Sertifikasi [ARA-A.1.8.4]
Certification

- *Qualified Risk Governance Professional* (QRGP) dari Lembaga Sertifikasi Profesi - Mitra Kalyana Sejahtera (2024).
- Wakil Manajer Investasi dari Lembaga Sertifikasi Panitia Standar Profesi Pasar Modal (2016).
- Manajemen Risiko Perusahaan Perasuransian Tingkat 5 dari Lembaga Sertifikasi Asosiasi Ahli Manajemen Asuransi Indonesia (2015).
- Qualified Risk Governance Professional (QRGP) from the Professional Certification Institute - Mitra Kalyana Sejahtera (2024).
- Investment Manager Representative from the Professional Standards Committee for the Capital Market Certification Institute (2016).
- Level 5 Enterprise Risk Management for Insurance Companies from the Certification Institute of the Indonesian Association of Insurance Management Experts (2015).

Perjalanan Karier [ARA-A.1.8.5] [ARA-A.1.8.5.d]
Work Experience

- Anggota Komite Nominasi dan Remunerasi Perseroan (2022-2025).
- Ketua Komite Audit Perseroan (2020-2025).
- Komisaris Independen PT Asuransi BRI Life (2015-2020).
- Komisaris Utama PT Mitra Sentosa Paramaabadi (2014-2016).
- Member of the Nomination and Remuneration Committee of the Company (2022-2025).
- Chairman of the Audit Committee of the Company (2020-2025).
- Independent Commissioner of PT Asuransi BRI Life (2015-2020).
- President Commissioner of PT Mitra Sentosa Paramaabadi (2014-2016).

Rangkap Jabatan [ARA-A.1.8.5] [ARA-A.1.8.5.c] [ARA-A.1.8.5.c1]
Concurrent Position

Komisaris PT Majoris Asset Management (sejak 2016).
Commissioner of PT Majoris Asset Management (since 2016).

Hubungan Afiliasi [ARA-A.1.8.6] [ARA-A.1.8.6.a] [ARA-A.1.8.6.b]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with other members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Pernyataan Independensi [ARA-A.1.8.7]
Statement of Independence

Beliau telah menjabat selama 2 periode dan telah menyatakan dirinya tetap independen kepada RUPS.
He has served for 2 terms and has declared his independence to the GMS.

* Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.

Profil Direksi [ARA-A.1.7] [ARA-A.1.7.8] [ARA-A.1.8] [ARA-A.1.9]
Board of Directors Profile



Theodorus Ardi Hartoko

Direktur Utama [ARA-A.1.7.1]
Chief Executive Officer

Kewarganegaraan
Citizenship
[ARA-A.1.7.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.7.2]

52 tahun
52 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.7.5] [ARA-A.1.7.5.a]

Dasar Pengangkatan Terakhir:
Keputusan RUPS Tahunan tanggal 28 Mei 2025 (2017-2027).

Dasar Pengangkatan Pertama Kali:
Keputusan RUPS Tahunan tanggal 17 Maret 2017 (2017-2022).

Latest Basis of Appointment:
Annual GMS Resolutions dated May 28, 2025 (2017-2027).

First Basis of Appointment:
Annual GMS Resolutions dated March 17, 2017 (2017-2022).

Riwayat Pendidikan [ARA-A.1.7.4]
Educational Background

Sarjana Teknik Industri Sekolah Tinggi Teknologi Telkom (1995).

Bachelor's Degree in Industrial Engineering from Sekolah Tinggi Teknologi Telkom (1995).

Sertifikasi [ARA-A.1.7.4]
Certification

- *Chief Technology Officer Masterclass* dari Telkom Corporate University Center.
- *Business Essential - Strategic Management* dari Telkom Corporate University Center.
- Program *Business Essential - BUMN School of Excellence* dari Telkom Corporate University Center.
- *Mobile World Congress* Shanghai dari Huawei.

- Chief Technology Officer Masterclass from Telkom Corporate University Center.
- Business Essential - Strategic Management from Telkom Corporate University Center.
- Program Business Essential - BUMN School of Excellence from Telkom Corporate University Center.
- Mobile World Congress Shanghai from Huawei.

Perjalanan Karier [ARA-A.1.7.5] [ARA-A.1.7.5.d]
Work Experience

- Direktur Operasi & IT Perseroan (2019-2020).
- Direktur Operasi & Pembangunan Perseroan (2017-2019).
- *Executive Vice President IT, Supply & Project* Perseroan (2016-2017).
- *Vice President Procurement* Perseroan (2012-2016).

- Director of Operations & IT of the Company (2019-2020).
- Director of Operations & Development of the Company (2017-2019).
- Executive Vice President of IT, Supply & Project of the Company (2016-2017).
- Vice President of Procurement of the Company (2012-2016).

Rangkap Jabatan [ARA-A.1.7.5] [ARA-A.1.7.5.b] [ARA-A.1.7.5.c]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any concurrent position.

Hubungan Afiliasi [ARA-A.1.7.6] [ARA-A.1.7.7]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi lainnya, baik langsung maupun tidak langsung. Namun, beliau memiliki hubungan afiliasi dengan Pemegang Saham Pengendali, yaitu PT Telkom Indonesia (Persero) Tbk.

Has no affiliated relationship with members of the Board of Commissioners and other members of the Board of Directors, either directly or indirectly. However, he has an affiliated relationship with the Controlling Shareholder, PT Telkom Indonesia (Persero) Tbk.



Ian Sigit Kurniawan

Direktur Keuangan dan Manajemen Risiko [ARA-A.1.7.1]
Chief Finance and Risk Management Officer

Kewarganegaraan
Citizenship
[ARA-A.1.7.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.7.2]

52 tahun
52 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.7.5] [ARA-A.1.7.5.a]

Dasar Pengangkatan Terakhir:
Keputusan RUPS Tahunan tanggal 22 April 2022 (2022-2027).

Dasar Pengangkatan Pertama Kali:
Keputusan Sirkuler Pemegang Saham tanggal 29 Juli 2019 (2019-2022).

Latest Basis of Appointment:
Annual GMS Resolutions dated April 22, 2022 (2022-2027).

First Basis of Appointment:
Shareholders' Circular Resolution dated July 29, 2019 (2019-2022).

Riwayat Pendidikan [ARA-A.1.7.4]
Educational Background

- Magister *Corporate Finance* dari Sekolah Tinggi Manajemen Bandung (2003).
- Sarjana Teknik Industri Sekolah Tinggi Teknologi Telkom (1995).
- Master's Degree in Corporate Finance from Sekolah Tinggi Manajemen Bandung (2003).
- Bachelor's Degree in Industrial Engineering from Sekolah Tinggi Teknologi Telkom (1995).

Sertifikasi [ARA-A.1.7.4]
Certification

- *Webinar for Executives (Board of Directors/Board of Commissioners Subsidiaries/Affiliates) "Common Purpose in ESG (Environmental, Social, Governance) for Investors and Company"* dari Telkom Corporate University Center.
- *Studium Generale Consultative Selling* dari Telkom Corporate University Center.
- Sertifikasi Manajemen Risiko Utama dari Badan Nasional Sertifikasi Profesi.
- Webinar for Executives (Board of Directors/Board of Commissioners Subsidiaries/Affiliates) "Common Purpose in ESG (Environmental, Social, Governance) for Investors and Company" from Telkom Corporate University Center.
- Studium Generale Consultative Selling from Telkom Corporate University Center.
- Main Risk Management Certification from the National Professional Certification Agency.

Perjalanan Karier [ARA-A.1.7.5] [ARA-A.1.7.5.d]
Work Experience

- Direktur Keuangan PT Telkom Akses (2015-2019).
- *Assistant Vice President Subsidiary Performance* PT Telkom Indonesia (Persero) Tbk (2013-2015).
- *Vice President Corporate Affairs* PT Graha Sarana Duta (2010-2013).
- Finance Director of PT Telkom Akses (2015-2019).
- Assistant Vice President of Subsidiary Performance at PT Telkom Indonesia (Persero) Tbk (2013-2015).
- Vice President of Corporate Affairs at PT Graha Sarana Duta (2010-2013).

Rangkap Jabatan [ARA-A.1.7.5] [ARA-A.1.7.5.b] [ARA-A.1.7.5.c]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any concurrent position.

Hubungan Afiliasi [ARA-A.1.7.6] [ARA-A.1.7.7]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi lainnya, baik langsung maupun tidak langsung. Namun, beliau memiliki hubungan afiliasi dengan Pemegang Saham Pengendali, yaitu PT Telkom Indonesia (Persero) Tbk.

Has no affiliated relationship with members of the Board of Commissioners and other members of the Board of Directors, either directly or indirectly. However, he has an affiliated relationship with the Controlling Shareholder, PT Telkom Indonesia (Persero) Tbk.



Hastining Bagyo Astuti

Direktur Operasi dan Pembangunan [ARA-A.1.7.1]
Chief Operation Officer

Kewarganegaraan
Citizenship
[ARA-A.1.7.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.7.2]

54 tahun
54 years old

Jenis Kelamin
Gender

Wanita
Female

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.7.5] [ARA-A.1.7.5.a]

Keputusan RUPS Tahunan tanggal 14 April 2023 (2023-2028).
Annual GMS Resolutions dated April 14, 2023 (2023-2028).

Riwayat Pendidikan [ARA-A.1.7.4]
Educational Background

- Magister Manajemen dari Universitas Prasetiya Mulya (2014).
- Sarjana Teknik Telekomunikasi Universitas Brawijaya (2005).

- Master's Degree in Management from Universitas Prasetiya Mulya (2014).
- Bachelor's Degree in Telecommunication Engineering from Universitas Brawijaya (2005).

Sertifikasi [ARA-A.1.7.4]
Certification

- *Chief Human Resources Officer Masterclass* dari Telkom Corporate University Center.
- *Mobile World Congress* Barcelona dari Huawei.

- Chief Human Resources Officer Masterclass from Telkom Corporate University Center.
- Mobile World Congress Barcelona from Huawei.

Perjalanan Karier [ARA-A.1.7.5] [ARA-A.1.7.5.d]
Work Experience

- Direktur *Solution & Business Development* PT Infomedia Nusantara (2021-2023).
- *Vice President Customer Journey & Experience* PT Telekomunikasi Selular (2020-2021).
- *Vice President Product & Service Management* PT Telekomunikasi Selular (2014-2019).

- Director of Solution & Business Development of PT Infomedia Nusantara (2021-2023).
- Vice President of Customer Journey & Experience of PT Telekomunikasi Selular (2020-2021).
- Vice President of Product & Service Management of PT Telekomunikasi Selular (2014-2019).

Rangkap Jabatan [ARA-A.1.7.5] [ARA-A.1.7.5.b] [ARA-A.1.7.5.c]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any concurrent position.

Hubungan Afiliasi [ARA-A.1.7.6] [ARA-A.1.7.7]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi lainnya, baik langsung maupun tidak langsung. Namun, beliau memiliki hubungan afiliasi dengan Pemegang Saham Pengendali, yaitu PT Telkom Indonesia (Persero) Tbk.

Has no affiliated relationship with members of the Board of Commissioners and other members of the Board of Directors, either directly or indirectly. However, he has an affiliated relationship with the Controlling Shareholder, PT Telkom Indonesia (Persero) Tbk.



Agus Winarno

Direktur Bisnis [ARA-A.1.7.1]
Chief Business Officer

Kewarganegaraan
Citizenship
[ARA-A.1.7.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.7.2]

53 tahun
53 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.7.5] [ARA-A.1.7.5.a]

Keputusan RUPS Tahunan tanggal 14 April 2023 (2023-2028).
Annual GMS Resolutions dated April 14, 2023 (2023-2028).

Riwayat Pendidikan [ARA-A.1.7.4]
Educational Background

Sarjana Teknis Industri Sekolah Tinggi Teknologi Telkom Bandung (1996).
Bachelor's Degree in Industrial Engineering from Sekolah Tinggi Teknologi Telkom Bandung (1996).

Sertifikasi [ARA-A.1.7.4]
Certification

- *Business Essential - Strategic Management* dari Telkom Corporate University Center.
- *Business Risk in Legal Perspective* dari Telkom Corporate University Center.
- *Program Business Essential - BUMN School of Excellence* dari Telkom Corporate University Center.
- *Studium Generale Consultative Selling* dari Telkom Corporate University Center.

- Business Essential - Strategic Management from Telkom Corporate University Center.
- Business Risk in Legal Perspective from Telkom Corporate University Center.
- Program Business Essential - BUMN School of Excellence from Telkom Corporate University Center.
- Studium Generale Consultative Selling from Telkom Corporate University Center.

Perjalanan Karier [ARA-A.1.7.5] [ARA-A.1.7.5.d]
Work Experience

- Direktur Utama PT Infomedia Nusantara (2020-2023).
- Komisaris PT Infomedia Nusantara (2016-2020).
- *Operation Vice President Consumer Assurance* PT Telkom Indonesia (Persero) Tbk (2016-2020).

- President Director of PT Infomedia Nusantara (2020-2023).
- Commissioner of PT Infomedia Nusantara (2016-2020).
- Operation Vice President of Consumer Assurance of PT Telkom Indonesia (Persero) Tbk (2016-2020).

Rangkap Jabatan [ARA-A.1.7.5] [ARA-A.1.7.5.b] [ARA-A.1.7.5.c]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any concurrent position.

Hubungan Afiliasi [ARA-A.1.7.6] [ARA-A.1.7.7]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi lainnya, baik langsung maupun tidak langsung. Namun, beliau memiliki hubungan afiliasi dengan Pemegang Saham Pengendali, yaitu PT Telkom Indonesia (Persero) Tbk.

Has no affiliated relationship with members of the Board of Commissioners and other members of the Board of Directors, either directly or indirectly. However, he has an affiliated relationship with the Controlling Shareholder, PT Telkom Indonesia (Persero) Tbk.



Hendra Purnama

Direktur Investasi [ARA-A.1.7.1]
Chief Investment Officer

Kewarganegaraan
Citizenship
[ARA-A.1.7.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.7.2]

52 tahun
52 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.7.5] [ARA-A.1.7.5.a]

Keputusan Sirkuler Pemegang Saham tanggal 21 Agustus 2021 (2022-2026).
Shareholders' Circular Resolution dated August 21, 2021 (2022–2026).

Riwayat Pendidikan [ARA-A.1.7.4]
Educational Background

Master's Degree Business Administration with Specialization in Financial Management and International Business dari National University, Amerika Serikat (1999).

Master's Degree in Business Administration with Specialization in Financial Management and International Business from National University, United States (1999).

Sertifikasi [ARA-A.1.7.4]
Certification

-

Perjalanan Karier [ARA-A.1.7.5] [ARA-A.1.7.5.d]
Work Experience

- *President Director* DBS Vickers Sekuritas Indonesia (2011-2021).
- *Director Corporate Finance* Capsquare Asia Planners (2009-2011).
- *Assistant Vice President - Corporate Finance* DBS Vickers Securities Indonesia (2007-2008).
- *Assistant Vice President - Investment Banking* PT Mandiri Sekuritas (2003-2007).
- *Corporate Finance Officer* PT Bhakti Capital Indonesia Tbk (2001-2003).

- President Director of DBS Vickers Sekuritas Indonesia (2011-2021).
- Director of Corporate Finance of Capsquare Asia Planners (2009-2011).
- Assistant Vice President - Corporate Finance of DBS Vickers Securities Indonesia (2007-2008).
- Assistant Vice President - Investment Banking of PT Mandiri Sekuritas (2003-2007).
- Corporate Finance Officer of PT Bhakti Capital Indonesia Tbk (2001-2003).

Rangkap Jabatan [ARA-A.1.7.5] [ARA-A.1.7.5.b] [ARA-A.1.7.5.c]
Concurrent Position

Sekretaris Perusahaan Perseroan (sejak 2021).
Corporate Secretary of the Company (since 2021).

Hubungan Afiliasi [ARA-A.1.7.6] [ARA-A.1.7.7]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi lainnya, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners and other members of the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.



Fandi Wijaya*

Direktur Pengelolaan Aset [ARA-A.1.7.1]
Chief Asset Management Officer

Kewarganegaraan
Citizenship
[ARA-A.1.7.3]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.7.2]

51 tahun
51 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.7.5] [ARA-A.1.7.5.a]

Keputusan RUPS Tahunan tanggal 28 Mei 2025 (2025-2030).
Annual GMS Resolution dated May 28, 2025 (2025-2030).

Riwayat Pendidikan [ARA-A.1.7.4]
Educational Background

- Magister *Management Strategic* (MSM) dari Universitas Indonesia (2024).
- Sarjana Teknik Geodesi dari Institut Teknologi Bandung (1994).
- Master's Degree in Strategic Management (MSM) from Universitas Indonesia (2024).
- Bachelor's Degree in Geodetic Engineering from Institut Teknologi Bandung (1994).

Sertifikasi [ARA-A.1.7.4]
Certification

-

Perjalanan Karier [ARA-A.1.7.5] [ARA-A.1.7.5.d]
Work Experience

- *Planning Director* PT Graha Sarana Duta (2020-2025).
- *Acting Senior Vice President Asset Management* PT Pupuk Indonesia (Persero) (2016-2020).
- Planning Director of PT Graha Sarana Duta (2020-2025).
- Acting Senior Vice President of Asset Management of PT Pupuk Indonesia (Persero) (2016-2020).

Rangkap Jabatan [ARA-A.1.7.5] [ARA-A.1.7.5.b] [ARA-A.1.7.5.c]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any concurrent position.

Hubungan Afiliasi [ARA-A.1.7.6] [ARA-A.1.7.7]
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi lainnya, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners and other members of the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.

Perubahan Komposisi Anggota Dewan Komisaris Direksi dan Alasan Perubahannya [ARA-A.1.7.9] [ARA-A.1.8.8.a] [ARA-A.1.8.8.b]

Pada tahun 2025, komposisi anggota Dewan Komisaris dan Direksi Perseroan mengalami perubahan. Perubahan pengurus Perseroan tersebut bertujuan untuk memperkuat aspek tata kelola dan pengelolaan Perseroan. Adapun kronologi perubahan susunan anggota Dewan Komisaris dan Direksi di sepanjang tahun 2025 sebagai berikut:

Changes in the Composition of the Board of Commissioners and Board of Directors and the Reasons for the Changes [ARA-A.1.7.9] [ARA-A.1.8.8.a] [ARA-A.1.8.8.b]

In 2025, the composition of the Company's Board of Commissioners and Board of Directors underwent changes. These changes in the Company's management were aimed at strengthening governance and the overall management of the Company. The chronology of changes in the composition of the Board of Commissioners and Board of Directors throughout 2025 is as follows:

Dewan Komisaris Board of Commissioners		Direksi Board of Directors	
Nama Name	**Jabatan** Position	**Nama** Name	**Jabatan** Position
Periode 1 Januari 2025-28 Mei 2025 / First Period from January 1, 2025-May 28, 2025			
Yusuf Wibisono	Komisaris Utama President Commissioner	Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer
Herlan Wijanarko	Komisaris Commissioner	Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management
Mira Tayyiba	Komisaris Commissioner	Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development
Mohammad Ridwan Rizqi Ramadhani Nasution	Komisaris Independen Independent Commissioner	Agus Winarno	Direktur Bisnis Director of Business
Gunawan Susanto	Komisaris Independen Independent Commissioner	Hendra Purnama	Direktur Investasi Director of Investment
Periode 28 Mei 2025-16 September 2025 / Period of May 28, 2025-September 16, 2025			
Fadli Tri Hartono	Komisaris Utama President Commissioner	Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer
Ratu Ayu Isyana Bagoes Oka	Komisaris Commissioner	Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management
Mira Tayyiba	Komisaris Commissioner	Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development
Faisal Amir Masduki	Komisaris Commissioner	Agus Winarno	Direktur Bisnis Director of Business
Gunawan Susanto	Komisaris Independen Independent Commissioner	Hendra Purnama	Direktur Investasi Director of Investment
		Fandi Wijaya	Direktur Pengelolaan Aset Director of Asset Management
Periode 16 September 2025-31 Desember 2025 / Period of September 16, 2025-December 31, 2025			
Fadli Tri Hartono	Komisaris Utama President Commissioner	Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer
Ratu Ayu Isyana Bagoes Oka	Komisaris Commissioner	Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management
Mira Tayyiba	Komisaris Commissioner	Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development
Faisal Amir Masduki	Komisaris Commissioner	Agus Winarno	Direktur Bisnis Director of Business
Gunawan Susanto	Komisaris Independen Independent Commissioner	Hendra Purnama	Direktur Investasi Director of Investment
Ibnu Sulistyo Pradipto	Komisaris Independen Independent Commissioner	Fandi Wijaya	Direktur Pengelolaan Aset Director of Asset Management

Kemudian, pada tanggal 13 April 2026, Perseroan telah menerima surat pengunduran diri dari Bapak Faisal Amir Masduki dari jabatannya selaku Komisaris Perseroan, sehingga komposisi Dewan Komisaris sebagai berikut:

Then, on April 13, 2026, the Company received a resignation letter from Mr. Faisal Amir Masduki from his position as Commissioner of the Company, and therefore, the Board of Commissioners' composition is as follows:

Nama Name	Jabatan Position	
Fadli Tri Hartono	Komisaris Utama	President Commissioner
Ratu Ayu Isyana Bagoes Oka	Komisaris	Commissioner
Mira Tayyiba	Komisaris	Commissioner
Gunawan Susanto	Komisaris Independen	Independent Commissioner
Ibnu Sulistyo Pradipto	Komisaris Independen	Independent Commissioner
Faisal Amir Masduki*)	Komisaris	Commissioner

*) Telah mengajukan pengunduran diri pada tanggal 13 April 2026 sebagaimana dokumen keterbukaan informasi No. Tel. 1942/LP 210/DMT-10000000/2026 tanggal 14 April 2026, yang mana persetujuan pengunduran diri tersebut akan ditetapkan dalam RUPS. / as disclosed in the information disclosure document No. Tel. 1942/LP 210/DMT-10000000/2026 dated April 14, 2026, for which the approval of such resignation will be resolved at the GMS.

Profil Pejabat Eksekutif
Executive Officers Profile



Ruli Satya Dharma

Senior Vice President Investor & Investment Management dan / and *Acting Senior Vice President Corporate Strategy & Digital Transformation*

Warga Negara Indonesia, usia 46 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Manajemen dari Asian Banking Finance and Informatics Institute of Perbanas pada tahun 2009. Beliau ditunjuk sebagai *Senior Vice President Investor & Investment Management* dan *Acting Senior Vice President Corporate Strategy & Digital Transformation* pada tahun 2025. Sebelumnya, pernah menjabat sebagai *Senior Vice President Corporate Strategy* Perseroan (2021–2022). Beliau tidak memiliki saham di Perseroan.

Indonesian citizen, 46 years old, and domiciled in Jakarta. Obtained a Master of Management degree from Indonesian Academy of Business and Finance of Perbanas in 2009. He was appointed as Senior Vice President Investor & Investment Management and Acting Senior Vice President Corporate Strategy & Digital Transformation in 2025. Previously, he served as Senior Vice President Corporate Strategy of the Company (2021–2022). He does not own any shares in the Company.

Mulyanto

Senior Vice President Corporate Secretary

Warga Negara Indonesia, usia 53 tahun, dan berdomisili di Jakarta. Memperoleh gelar Sarjana Teknik Elektro dari Universitas Hasanuddin pada tahun 2009. Beliau ditunjuk sebagai *Senior Vice President Corporate Secretary* pada tahun 2022. Sebelumnya, pernah menjabat sebagai *Vice President Legal & Corporate Secretary* (2019-2021). Beliau tidak memiliki saham di Perseroan.

An Indonesian citizen, 53 years old, residing in Jakarta. He obtained a Bachelor's degree in Electrical Engineering from Universitas Hasanuddin in 2009. He was appointed as Senior Vice President Corporate Secretary in 2022. Previously, he served as Vice President Legal & Corporate Secretary (2019-2021). He does not own any shares in the Company.





Hendri Bustamam

Executive General Manager Operation

Warga Negara Indonesia, usia 52 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Manajemen dari Universitas Islam Sumatra Utara pada tahun 2007 dan Sarjana Teknik Elektro dari Sekolah Tinggi Teknologi Telkom pada tahun 1996. Beliau ditunjuk sebagai *Executive General Manager Operation* pada tahun 2023. Sebelumnya, pernah menjabat sebagai *General Manager Billing & Settlement* (2022–2023). Beliau tidak memiliki saham di Perseroan.

An Indonesian citizen, 52 years old, residing in Jakarta. He obtained a Master of Management degree from Universitas Islam Sumatra Utara in 2007 and a Bachelor's degree in Electrical Engineering from Sekolah Tinggi Teknologi Telkom in 1996. He was appointed as Executive General Manager Operation in 2023. Previously, he served as General Manager Billing & Settlement (2022–2023). He does not own any shares in the Company.



Elfri Jufri

Executive General Manager Construction & Project Management

Warga Negara Indonesia, usia 52 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Keuangan dari Sekolah Tinggi Manajemen Bisnis pada tahun 2003 dan Sarjana Teknik dan Manajemen Industri dari Sekolah Tinggi Teknologi Telkom pada tahun 1995. Beliau ditunjuk sebagai *Executive General Construction & Project Management* pada tahun 2025. Sebelumnya, pernah menjabat sebagai *General Manager Construction Telkom Group* (2021-2022). Beliau tidak memiliki saham di Perseroan.

An Indonesian citizen, 52 years old, residing in Jakarta. He obtained a Master's degree in Finance from Sekolah Tinggi Manajemen Bisnis in 2003 and a Bachelor's degree in Industrial Engineering and Management from Sekolah Tinggi Teknologi Telkom in 1995. He was appointed as Executive General Construction & Project Management in 2025. Previously, he served as General Manager Construction Telkom Group (2021-2022). He does not own any shares in the Company.

Reza Firmansyah

Executive General Manager Sales

Warga Negara Indonesia, usia 40 tahun, dan berdomisili di Jakarta. Memperoleh gelar Sarjana Akuntansi dari Universitas Widyatama pada tahun 2007. Beliau ditunjuk sebagai *Executive General Manager Sales* pada tahun 2022. Sebelumnya, pernah menjabat sebagai *Executive General Manager Marketing & Sales* (2021-2022). Beliau tidak memiliki saham di Perseroan.

An Indonesian citizen, 40 years old, residing in Jakarta. He obtained a Bachelor's degree in Accounting from Universitas Widyatama in 2007. He was appointed as Executive General Manager Sales in 2022. Previously, he served as Executive General Manager Marketing & Sales (2021-2022). He does not own any shares in the Company.





Erwin Jaya Diwangsa

Executive General Manager Asset

Warga Negara Indonesia, usia 52 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Manajemen dari Universitas Padjadjaran pada tahun 2015. Beliau ditunjuk sebagai *Executive General Manager Asset* pada tahun 2022. Sebelumnya, pernah menjabat sebagai *Vice President Procurement* (2019-2022). Beliau tidak memiliki saham di Perseroan.

An Indonesian citizen, 52 years old, residing in Jakarta. He obtained a Master of Management degree from Universitas Padjadjaran in 2015. He was appointed as Executive General Manager Asset in 2022. Previously, he served as Vice President Procurement (2019-2022). He does not own any shares in the Company.

I Gusti Ngurah Putra Banuaji

Executive General Manager Marketing & Innovation

Warga Negara Indonesia, usia 54 tahun, dan berdomisili di Jakarta. Memperoleh gelar Sarjana Teknik Elektro dari Sekolah Tinggi Teknologi Telkom pada tahun 1996. Beliau ditunjuk sebagai *Executive General Manager Marketing & Innovation* pada tahun 2025. Sebelumnya, pernah menjabat sebagai *Vice President Information & Technology* (2019-2025). Beliau tidak memiliki saham di Perseroan.

Indonesian citizen, 54 years old, and domiciled in Jakarta. Obtained a Bachelor's degree in Electrical Engineering from Sekolah Tinggi Teknologi Telkom in 1996. He was appointed as Executive General Manager Marketing & Innovation in 2025. Previously, he served as Vice President Information & Technology (2019-2025). He does not own any shares in the Company.



Pejabat Eksekutif Lainnya
Other Executive Officers

Ahmad Zamri
Vice President Corporate Transformation

Albertus Hugo
General Manager Sales 1

Alex Iskandar Yapis
Vice President Risk Management

Alif Bajara
Vice President Investor Relation

Andi Setiawan
Vice President Strategic Investment Management

Anung Anendito
Vice President Treasury & Tax

Arvian Pandu Wirawan
Vice President Investment Financing & Controller

Asyraf Thirafi Ramdhani
Vice President Internal Audit

Dedhy Susamto
General Manager Billing & Settlement

Dwi Mulyono Nugroho
General Manager Solution Engineering

Hermansyah
General Manager Construction & Project Management 2

I Made Raditya Dwipayana
General Manager Partnership

Iwa Kartiwa
Vice President Strategy & Business Development

Kunto Wijayandanu
General Manager Operation Support

Kusuma Eka Saputra
Acting General Manager Marketing Strategy & Analytics

M. Ayodya Satrya
Vice President Accounting Management

Melany Ulfa
General Manager Sales 2

Mohammad Ali Akbar
Vice President Procurement

Mohamad Wirawan Widodo
Vice President Information Technology

Pande Ketut Mega Adiputra
General Manager Area Office Jawa Bali & Nusa Tenggara

Pribadi Agus Wahyudi
General Manager Asset Productivity

Radita Ali Putra
General Manager Product Development

Rani Siesaria
Vice President Legal, Regulatory & Compliance

Ricky Prisukma Ariseto
General Manager Operation Management

Rizal Biruni
General Manager Area Office Jabodetabeb & Jabar

Rudi Albert
General Manager Area Office Sumatra

Sahat Sagala
General Manager Sales 3

Samuel Samsu
General Manager Tower Asset Sustainability

Venantius Tri Handoko
Vice President Corporate Office

Wuryanto
Head of Fiberization

Yovi Efidori
General Manager Area Office Pamasuka

Yudith Dwi Anggraeni
Acting Vice President Human Capital Management

Yustinus Nurwidyanto
General Manager Construction & Project Management 1

Zahrial Hamid Nasution
General Manager Non-Tower Asset Management

Informasi Pemegang Saham [ARA-A.1.9]
Shareholders Information

Komposisi Pemegang Saham [ARA-A.1.9.1]
Shareholders Composition

Uraian Description	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
Kepemilikan Saham Lebih dari 5% / Shareholding More than 5% [ARA-A.1.9.1.a]				
PT Telkom Indonesia (Persero) Tbk	60.021.928.043	71,8	60.021.928.043	71,8
Pemerintah Singapura Government of Singapore	4.450.091.300	5,3	4.450.091.300	5,3
PT Maleo Investasi Indonesia	4.993.349.700	6,0	4.993.349.700	6,0
Kepemilikan Saham Kurang dari 5% / Shareholding Less than 5%				
Masyarakat (<5%) Public (<5%)	12.065.421.401	14,4	11.933.970.701	14,3
Saham Treasuri Treasury Share	2.028.845.900	2,4	2.160.337.700	2,6
Total	**83.559.636.344**	**100,0**	83.559.677.444	100,0

Komposisi Pemegang Saham yang Memiliki 5% atau Lebih Saham
Composition of Shareholders Holding 5% or More Shares

Uraian Description	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
PT Telkom Indonesia (Persero) Tbk	60.021.928.043	71,8	60.021.928.043	71,8
Pemerintah Singapura Government of Singapore	4.450.091.300	5,3	4.450.091.300	5,3
PT Maleo Investasi Indonesia	4.993.349.700	6,0	4.993.349.700	6,0
Total	**69.465.369.043**	**83,1**	69.465.369.043	83,1

Komposisi Pemegang Saham Masyarakat dengan Kepemilikan Saham Masing-Masing Kurang dari 5% [ARA-A.1.9.1.c]
Composition of Public Shareholders with Ownership of Less than 5%

Uraian Description	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
Institusi Lokal Local Institutions	4.465.831.880	5,3	5.138.125.112	6,1
Institusi Asing Foreign Institutions	8.222.561.705	9,8	7.573.036.673	9,1
Individu Lokal Local Individuals	1.404.908.716	1,7	1.382.479.816	1,7
Individu Asing Foreign Individuals	965.000	0,0	666.800	0,0
Total	**14.094.267.301**	**16,8**	14.094.308.401	16,9

Komposisi Kepemilikan Saham Langsung oleh Anggota Dewan Komisaris dan Direksi [ARA-A.1.9.1.b1] [ARA-A.1.9.1.b2]
Composition of Direct Shareholding by Members of the Board of Commissioners and Board of Directors

Nama Name	Jabatan Position	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
		Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
Fadli Tri Hartono*	Komisaris Utama President Commissioner	-	-	-	-
Yusuf Wibisono**	Komisaris Utama President Commissioner	112.500	0,00013	150.000	0,00017
Ratu Ayu Isyana Bagoes Oka*	Komisaris Commissioner	-	-	-	-
Mira Tayyiba	Komisaris Commissioner	-	-	-	-
Faisal Amir Masduki*	Komisaris Commissioner	-	-	-	-
Herlan Wijanarko**	Komisaris Commissioner	3.994.800	0,00478	3.994.800	0,00478
Gunawan Susanto	Komisaris Independen Independent Commissioner	-	-	-	-
Ibnu Sulistyo Pradipto***	Komisaris Independen Independent Commissioner	-	-	-	-
Mohammad Ridwan Rizqi Ramadhani Nasution**	Komisaris Independen Independent Commissioner	-	-	-	-
Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer	8.162.700	0,00977	8.162.700	0,00977

Nama Name	Jabatan Position	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
		Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	2.100.000	0,00251	2.100.000	0,00251
Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development	307.100	0,00037	307.100	0,00037
Agus Winarno	Direktur Bisnis Director of Business	157.500	0,00019	157.300	0,00019
Hendra Purnama	Direktur Investasi Director of Investment	5.130.000	0,00614	5.130.000	0,00614
Fandi Wijaya*	Direktur Pengelolaan Aset Director of Asset Management	-	-	-	-

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving effective until May 28, 2025.
*** Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025.

Komposisi Kepemilikan Saham Tidak Langsung oleh Anggota Dewan Komisaris dan Direksi [ARA-A.1.9.2.a] [ARA-A.1.9.2.b]
Composition of Indirect Share Ownership by Members of the Board of Commissioners and Board of Directors

Nama Name	Jabatan Position	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
		Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
Fadli Tri Hartono*	Komisaris Utama President Commissioner	-	-	-	-
Yusuf Wibisono**	Komisaris Utama President Commissioner	-	-	-	-
Ratu Ayu Isyana Bagoes Oka*	Komisaris Commissioner	-	-	-	-
Mira Tayyiba	Komisaris Commissioner	-	-	-	-
Faisal Amir Masduki*	Komisaris Commissioner	-	-	-	-
Herlan Wijanarko**	Komisaris Commissioner	-	-	-	-
Gunawan Susanto	Komisaris Independen Independent Commissioner	-	-	-	-
Ibnu Sulistyo Pradipto***	Komisaris Independen Independent Commissioner	-	-	-	-
Mohammad Ridwan Rizqi Ramadhani Nasution**	Komisaris Independen Independent Commissioner	-	-	-	-
Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer	-	-	-	-

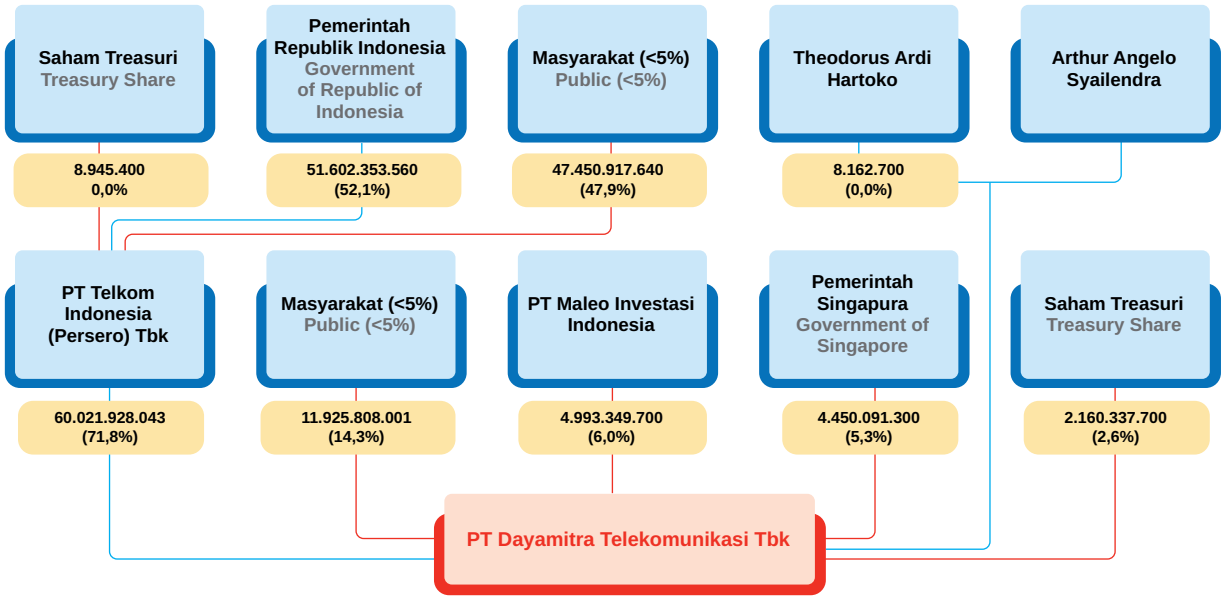
Nama Name	Jabatan Position	1 Januari 2025 January 1, 2025		31 Desember 2025 December 31, 2025	
		Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%)
Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	-	-	-	-
Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development	-	-	-	-
Agus Winarno	Direktur Bisnis Director of Business	-	-	-	-
Hendra Purnama	Direktur Investasi Director of Investment	-	-	-	-
Fandi Wijaya*	Direktur Pengelolaan Aset Director of Asset Management	-	-	-	-

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving effective until May 28, 2025.
*** Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025.

Kepemilikan Saham berdasarkan Klasifikasi [ARA-A.1.9.3]
Shareholding based on Classification

Uraian Description	1 Januari 2025 January 1, 2025			31 Desember 2025 December 31, 2025		
	Total Pemegang Saham Total Shareholder [ARA-A.1.9.3.a]	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%) [ARA-A.1.9.3.a]	Total Pemegang Saham Total Shareholder [ARA-A.1.9.3.a]	Total Lembar Saham Total Shares	Kepemilikan Saham Share Ownership (%) [ARA-A.1.9.3.a]
Institusi Lokal Local Institutions	229	69.481.109.623	83,2	231	70.153.402.855	c84,0
Institusi Asing Foreign Institutions	152	12.672.653.005	15,2	155	12.023.127.973	14,4
Individu Lokal Local Individuals	20.213	1.404.908.716	1,7	17.755	1.382.479.816	1,7
Individu Asing Foreign Individuals	38	965.000	0,0	37	666.800	0,0
Total	**20.632**	**83.559.636.344**	**100,0**	18.178	83.559.677.444	100,0

Struktur Pemegang Saham Utama dan Pengendali [ARA-A.1.9.4]
Structure of Major and Controlling Shareholders



Keterangan / Explanation:

Jalur Pengendali
Controlling Shareholder

Jalur Non-Pengendali
Non-Controlling Shareholder

Per 31 Desember 2025, PT Telkom Indonesia (Persero) Tbk tercatat sebagai Pemegang Saham Utama sekaligus Pemegang Saham Pengendali Perseroan. Struktur kepemilikan tersebut mencerminkan posisi strategis Perseroan sebagai bagian dari ekosistem Telkom Group dalam mendukung pembangunan infrastruktur digital nasional.

Sebagai perusahaan publik yang berada dalam struktur kelompok usaha Badan Usaha Milik Negara (BUMN), *beneficial owner* Mitratel adalah Direktur Utama Mitratel serta Direktur Keuangan dan Manajemen Risiko Telkom. Sedangkan, *ultimate beneficial owner* Mitratel adalah Negara Republik Indonesia. Kepemilikan tersebut memberikan landasan yang kuat bagi Perseroan dalam menjalankan tata kelola perusahaan yang baik, menjunjung tinggi prinsip Perilaku Beretika, Akuntabilitas, Transparansi, dan Keberlanjutan (ETAK), serta memastikan keselarasan strategi bisnis dengan kepentingan pembangunan nasional dan perlindungan Pemegang Saham publik.

Dengan struktur kepemilikan yang jelas dan transparan, Perseroan berkomitmen untuk senantiasa menjaga keseimbangan kepentingan antara Pemegang Saham Pengendali dan Pemegang Saham Minoritas, sesuai dengan ketentuan peraturan perundang-undangan yang berlaku di bidang pasar modal dan tata kelola perusahaan.

As of December 31, 2025, PT Telkom Indonesia (Persero) Tbk is listed as the Company's Major Shareholder and Controlling Shareholder. This ownership structure reflects the Company's strategic position as part of Telkom Group's ecosystem in supporting the development of national digital infrastructure.

As a public company within the corporate structure of a State-Owned Enterprise (BUMN) group, the beneficial owners of Mitratel are the Chief Executive Officer of Mitratel and the Director of Finance and Risk Management of Telkom. Meanwhile, the ultimate beneficial owner of Mitratel is the Republic of Indonesia. This ownership provides a strong foundation for the Company to implement good corporate governance, uphold the principles of Ethical Behavior, Accountability, Transparency, Sustainability (ETAK), and ensure the alignment of business strategy with national development interests and protection of public Shareholders.

With a clear and transparent ownership structure, the Company is committed to consistently maintaining a balance of interests between Controlling Shareholders and Minority Shareholders, in accordance with applicable laws and regulations in the capital market and corporate governance.

Kronologi Pencatatan Saham [ARA-A.1.9.6] [ARA-A.1.9.6.a]

Share Listing Chronology

Tanggal Pencatatan Listing Date	Uraian Description	Total Saham yang Diterbitkan (Lembar Saham) Total Issued Shares (Shares)	Nilai Nominal Par Value (Rp)	Harga Penawaran Offering Price (Rp)	Total Saham Tercatat (Lembar Saham) Total Listed Shares (Shares)	Lembaga Pencatatan Saham Stock Listing Institution
22 November 2021 November 22, 2021	Penawaran Umum Saham Perdana Initial Public Offering	23.493.524.800	228	800	83.515.452.844	Bursa Efek Indonesia Indonesia Stock Exchange
12 Desember 2022 December 12, 2022	Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap I Issued and Paid-up Capital Increase due to the Exercise of MESOP Phase I	23.841.500	228	720	83.539.294.344	
22 Desember 2023 December 22, 2023	Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap II Issued and Paid-up Capital Increase due to the Exercise of MESOP Phase II	13.425.200	228	636	83.552.719.544	
12 Desember 2024 December 12, 2024	Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap II Issued and Paid-up Capital Increase due to the Exercise of MESOP Phase II	35.500	228	636	83.552.755.044	
12 Desember 2024 December 12, 2024	Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap III Issued and Paid-up Capital Increase due to the Exercise of MESOP Phase III	6.881.300	228	582	83.559.636.344	
12 Desember 2024 December 12, 2024	Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap III Issued and Paid-up Capital Increase due to the Exercise of MESOP Phase III	41.100	228	582	83.559.677.444	

Indeks Saham Perusahaan
Company Stock Index

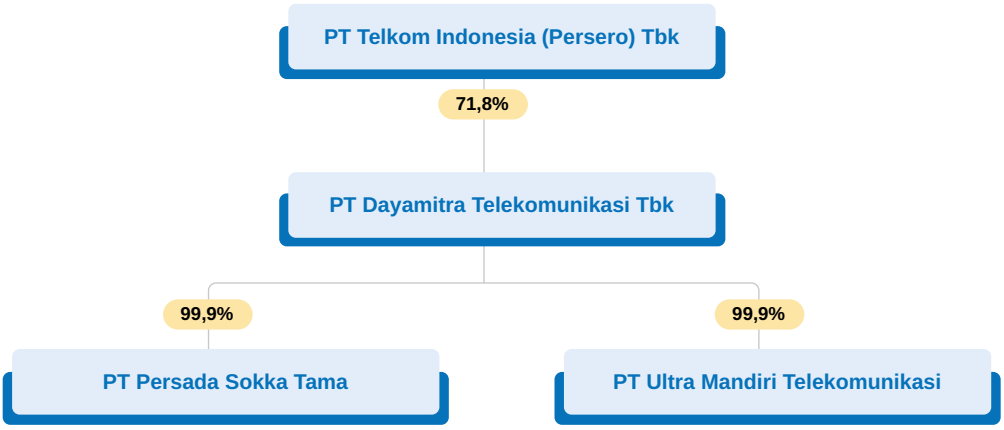
Indeks saham merupakan indikator yang menggambarkan pergerakan harga sekelompok saham terpilih berdasarkan kriteria dan metodologi tertentu yang dievaluasi secara berkala. Pada tahun 2025, saham Perseroan dengan kode MTEL tercatat sebagai konstituen di beberapa indeks utama Bursa Efek Indonesia, yaitu yaitu IDX80, IDXESGL, IDX BUMN20, ISSI, JII70, IDXMESBUMN, KOMPAS100, MNC36, SMinfra18, SRI-KEHATI, ESG Sector Leaders IDX KEHATI, ESG Quality 45 IDX KEHATI, dan MSCI. Keikutsertaan tersebut mencerminkan likuiditas yang baik serta fundamental Perseroan yang solid, sekaligus menegaskan posisi Mitratel sebagai salah satu emiten unggulan di sektor infrastruktur telekomunikasi.

A stock index is an indicator that reflects the price movement of a selected group of stocks based on specific criteria and methodologies that are reviewed periodically. In 2025, the Company's shares under the ticker symbol MTEL were listed as constituents in several major indices of Indonesia Stock Exchange, namely IDX80, IDXESGL, IDX BUMN20, ISSI, JII70, IDXMESBUMN, KOMPAS100, MNC36, SMinfra18, SRI-KEHATI, ESG Sector Leaders IDX KEHATI, ESG Quality 45 IDX KEHATI, and MSCI. This inclusion reflects strong liquidity and solid fundamentals, while reaffirming Mitratel's position as one of the leading issuers in the telecommunications infrastructure sector.

Kronologi Pencatatan Efek Lainnya [ARA-A.1.9.7]
Other Securities Listing Chronology

Nama Efek Security Name	Tanggal Penerbitan Issuance Date	Tanggal Jatuh Tempo Maturity Date	Mata Uang Currency	Total (juta Rupiah) Total (million Rupiah)	Tingkat Suku Bunga/ Imbalan Ijarah Interest Rate/Ijarah Return (%)	Peringkat saat Diterbitkan Rating at Issuance	Peringkat Terakhir Latest Rating	Status Pembayaran Payment Status	Wali Amanat Trustee
MTN	26 September 2023 September 26, 2023	6 Oktober 2024 October 6, 2024	Rupiah	550.000	6,2	idAAA	idAAA	Lunas Paid Off	PT Bank Mandiri (Persero) Tbk
Obligasi Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024 Sustainable Bond I Dayamitra Telekomunikasi Phase I Year 2024	4 Juli 2024 July 4, 2024	14 Juli 2025 July 14, 2025	Rupiah	240.225	6,5	idAAA (Triple A)	idAAA (Triple A)	Lunas Paid Off	PT Bank Tabungan Negara (Persero) Tbk
Sukuk Ijarah Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024 Sustainable Sukuk Ijarah I Dayamitra Telekomunikasi Phase I Year 2024	4 Juli 2024 July 4, 2024	14 Juli 2025 July 14, 2025	Rupiah	10.015	6,5	idAAA(sy) (Triple A Syariah)	idAAA(sy) (Triple A Syariah)	Lunas Paid Off	PT Bank Tabungan Negara (Persero) Tbk

Struktur Korporasi
Corporate Structure



Informasi Entitas Induk Perseroan
Information on the Company's Parent Entity

PT Telkom Indonesia (Persero) Tbk
The Telkom Hub, Telkom Landmark Tower, Lantai 51
Jl. Jend. Gatot Subroto Kav. 52
Jakarta 12710
Telepon / Telephone : 021 521 5109
Faksimile / Facsimile : 021 522 0500
Email : investor@telkom.co.id
Facebook : TelkomIndonesia
Instagram : telkomindonesia
X : @telkomindonesia

PT Telkom Indonesia (Persero) Tbk (selanjutnya disebut Telkom) merupakan Badan Usaha Milik Negara (BUMN) yang didirikan berdasarkan Peraturan Pemerintah No. 25 tahun 1991, status perusahaan diubah menjadi Perseroan Terbatas milik Negara (Persero) berdasarkan Akta Notaris Imas Fatimah, SH, No. 128, tanggal 24 September 1991 yang disetujui oleh Menteri Kehakiman Republik Indonesia dengan Surat Keputusan No. C2-6870.HT.01.01.th.91 tanggal 19 November 1991 dan diumumkan dalam Berita Negara Republik Indonesia No. 5 tanggal 17 Januari 1992, Tambahan No. 210.

Telkom merupakan Entitas Induk dari Perseroan yang memiliki saham sebesar 71,8%. Ruang lingkup kegiatan usaha Telkom meliputi penyelenggaraan jaringan dan jasa telekomunikasi, informatika, serta optimalisasi pemanfaatan sumber daya yang dimiliki Telkom. Telkom mencatatkan sahamnya di Bursa Efek Indonesia (kode saham: TLKM) dan New York Stock Exchange (kode saham: TLK) pada 14 November 1995.

PT Telkom Indonesia (Persero) Tbk (hereinafter referred to as Telkom) is a State-Owned Enterprise (BUMN) established based on Government Regulation No. 25 of 1991. The Company's status was changed into a State-Owned Limited Liability Company (Persero) pursuant to Notarial Deed of Imas Fatimah, SH, No. 128 dated September 24, 1991, which was approved by the Minister of Justice of the Republic of Indonesia through Decree No. C2-6870.HT.01.01.th.91 dated November 19, 1991, and published in the State Gazette of the Republic of Indonesia No. 5 dated January 17, 1992, Supplement No. 210.

Telkom is the Parent Entity of the Company, holding 71.8% of its shares. Telkom's business activities include the provision of telecommunication networks and services, informatics services, as well as the optimization of Telkom's resources. Telkom listed its shares on Indonesia Stock Exchange (stock code: TLKM) and New York Stock Exchange (stock code: TLK) on November 14, 1995.

Susunan Anggota Dewan Komisaris dan Direksi PT Telkom Indonesia (Persero) Tbk per 31 Desember 2025
Composition of the Board of Commissioners and Board of Directors of PT Telkom Indonesia (Persero) Tbk as of December 31, 2025

Dewan Komisaris Board of Commissioner		Direksi Board of Directors	
Nama Name	**Jabatan** Position	**Nama** Name	**Jabatan** Position
Angga Raka Prabowo	Komisaris Utama President Commissioner	Dian Siswarini	Direktur Utama Chief Executive Officer
Rizal Malarangeng	Komisaris Commissioner	Budi Satria Dharma Purba	Direktur *Wholesale & International Service* Director of Wholesale & International Service
Silmy Karim	Komisaris Commissioner	Willy Saelan	Direktur *Human Capital Management* Director of Human Capital Management
Ossy Dermawan	Komisaris Commissioner	Arthur Angelo Syailendra	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management
Rionald Silaban	Komisaris Commissioner	Veranita Yosephine	Direktur *Enterprise & Business Service* Director of Enterprise & Business Service
Rofikoh Rokhim	Komisaris Independen Independent Commissioner	Nanang Hendarno	Direktur *Network* Director of Network
Deswandhy Agusman	Komisaris Independen Independent Commissioner	Faizal Rochmad Djoemadi	Direktur *IT Digital* Director of IT Digital
Ira Noviarti	Komisaris Independen Independent Commissioner	Seno Soemadji	Direktur *Strategic Business Development & Portfolio* Director of Strategic Business Development & Portfolio
		Andy Kelana	Direktur *Legal & Compliance* Director of Legal & Compliance

Entitas Anak, Perusahaan Asosiasi, dan Perusahaan Ventura [ARA-A.1.9.5] [ARA-A.1.9.5.a]
Subsidiaries, Associates, and Joint Ventures

Per 31 Desember 2025, Perseroan tercatat memiliki 2 Entitas Anak dan tidak memiliki Entitas Asosiasi maupun Perusahaan Ventura.

As of December 31, 2025, the Company has 2 Subsidiaries and does not have any Associates or Joint Ventures.

Uraian Description	Alamat Address	Bidang Usaha Line of Business	Kepemilikan Saham Share Ownership (%)	Tahun Beroperasi Year of Operation	Total Aset Sebelum Eliminasi (juta Rupiah) Total Assets Before Elimination (million Rupiah)
PT Persada Sokka Tama	Telkom Landmark Tower, Lantai 23 Jl. Jend. Gatot Subroto Kav. 52 Jakarta 12710, Indonesia Telepon : 021 5032 3079 Email : pst@persadasokkatama.com Situs Web : www.persadasokkatama.com	Penyediaan sarana-prasarana jaringan telekomunikasi Provision of telecommunication network infrastructure	99,9	2008*	1.753.589

Uraian Description	Alamat Address	Bidang Usaha Line of Business	Kepemilikan Saham Share Ownership (%)	Tahun Beroperasi Year of Operation	Total Aset Sebelum Eliminasi (juta Rupiah) Total Assets Before Elimination (million Rupiah)
PT Ultra Mandiri Telekomunikasi	The Ayoma Apartment Jl. Raya Ciater Barat Rawa Buntu, Serpong Tangerang Selatan 15310 Email : CS@um-tel.com	Penyediaan sarana-prasarana jaringan telekomunikasi Provision of telecommunication network infrastructure	99,9	2019	430.295

* PT Persada Sokka Tama didirikan dan mulai beroperasi berdasarkan Akta Notaris Drajat Darmadji, SH, No. 305 tanggal 30 Mei 2000. Selanjutnya, PT Persada Sokka Tama diakuisisi oleh Mitratel pada tahun 2019. / PT Persada Sokka Tama was established and commenced operations pursuant to Notarial Deed No. 305, dated May 30, 2000, of Drajat Darmadji, SH. Subsequently, PT Persada Sokka Tama was acquired by Mitratel in 2019.

Jajaran Manajemen Entitas Anak
Subsidiary Management Board

Uraian Description	Dewan Komisaris Board of Commissioners	Direksi Board of Directors
PT Persada Sokka Tama	Komisaris Commissioner : Ganjar Daniswara	Direktur Utama Chief Executive Officer : Edy Susilo Direktur Bisnis dan Administrasi Director of Business and Administration : Eko Santoso Direktur Operasi dan Pembangunan Director of Operations and Development : Deddy Agus Pramudia
PT Ultra Mandiri Telekomunikasi	Komisaris Commissioner : Mochamad Ayodya Satrya Wirahadikusuma	Direktur Director : Iwa Kartiwa

Akuntan Publik dan Kantor Akuntan Publik [ARA-A.1.6.9]
Public Accountant and Public Accounting Firm

Berdasarkan keputusan RUPS Tahunan Perseroan pada 28 Mei 2025 serta hasil Berita Acara Klarifikasi dan Negosiasi Pekerjaan Jasa Audit PT Dayamitra Telekomunikasi Tbk Tahun Buku 2025, Dewan Komisaris yang memperoleh kuasa dari Pemegang Saham menetapkan Kantor Akuntan Publik Purwanto, Susanti & Surja (*a member firm of Ernst & Young Global Limited*) sebagai auditor independen untuk mengaudit Laporan Keuangan Perseroan tahun buku 2025. Penetapan tersebut dituangkan dalam Surat Keputusan Dewan Komisaris No. 094/DEKOM-DMT/10/2025 tertanggal 22 Oktober 2025.

Based on the Company's Annual GMS resolutions dated May 28, 2025 and the results of the Minutes of Clarification and Negotiation for Audit Service Engagement of PT Dayamitra Telekomunikasi Tbk for the 2025 Financial Year, the Board of Commissioners, acting under the authority granted by the Shareholders, appointed the Public Accounting Firm Purwanto, Susanti & Surja (a member firm of Ernst & Young Global Limited) as the independent auditor to audit the Company's Financial Statements for the 2025 financial year. The appointment was stipulated in the Board of Commissioners' Decision Letter No. 094/DEKOM-DMT/10/2025 dated Oktober 22, 2025.

Kantor Akuntan Publik **Public Accounting Firm** Kantor Akuntan Publik Purwanto, Susanti & Surja (Anggota dari Ernst & Young Global) Public Accounting Firm: Purwanto, Susanti & Surja (Member of Ernst & Young Global)	**Nama Akuntan Publik** **Public Accountant Name** Hanny Widyastuti Sugianto, CPA
Alamat [ARA-A.1.6.9.a] **Address** Indonesia Stock Exchange Building Tower 2, Lantai 7 Jl. Jend. Sudirman Kav. 52-53 Jakarta 12190 Telepon : 021 5289 5000 Faksimile : 021 5289 4100 Email : ey.com/ID	**Jasa yang Diberikan** **Services Provided** Jasa Audit / Audit Services **[ARA-A.1.6.9.c]**: Audit atas Laporan Keuangan Konsolidasian Perseroan tahun buku 2025. Audit of the Company's Consolidated Financial Statements for the fiscal year 2025. Jasa Non-Audit / Non-Audit Services **[ARA-A.1.6.9.e] [ARA-A.1.6.9.g]**: Tidak Ada None
Biaya **Fees** Jasa Audit / Audit Services **[ARA-A.1.6.9.d]**: Rp3.000.000.000,00 Jasa Non-Audit / Non-Audit Services **[ARA-A.1.6.9.f]**: Tidak Ada None	**Periode Penugasan [ARA-A.1.6.9.b]** **Assignment Period** 2025

Lembaga dan Profesi Penunjang Pasar Modal [ARA-A.1.6.10]

Capital Market Supporting Institutions/Professions

Uraian **Description**	**Nama** **Name**	**Alamat** **Address**	**Biaya** **Fees** **(Rp)**	**Jasa yang Diberikan** **Services Provided**
Biro Administrasi Efek **Securities Administration Bureau**	PT Datindo Entrycom	Jl. Hayam Wuruk No. 28 Kebon Kelapa, Gambir Jakarta 10120 Telepon / Telephone : 021 350 8077	203.440.000	• Jasa biro administrasi efek untuk RUPS Tahunan Mitratel tahun buku 2024. • Jasa biro administrasi efek untuk RUPS Luar Biasa Mitratel. • Pembagian dividen tunai Mitratel tahun buku 2024. • Jasa administrasi saham pasar sekunder Mitratel. • Share registrar services for Mitratel's Annual GMS for the fiscal year 2024. • Share registrar services for Mitratel's Extraordinary GMS. • Distribution of Mitratel's cash dividends for the fiscal year 2024. • Mitratel's secondary market share administration services.

Uraian Description	Nama Name	Alamat Address	Biaya Fees (Rp)	Jasa yang Diberikan Services Provided
Konsultan Hukum Legal Consultant	TnP Law Firm	Satrio Tower Lantai 15 Jl. Prof. Dr. Satrio Kav. C4 Jakarta 12950 Telepon / Telephone : 021 2251 3653 Faksimile / Facsimile: 021 2251 3655	• Rp85.000.000,00 (RUPS Tahunan). • Rp126.500.000,00 (RUPS Luar Biasa). • Rp60.500.000,00 (pembelian kembali saham). • Rp85,000,000.00 (Annual GMS). • Rp126,500,000.00 (Extraordinary GMS). • Rp60,500,000.00 (share buyback).	• Pendampingan RUPS Tahunan Mitratel tahun buku 2024. • Pendampingan RUPS Luar Biasa Mitratel. • Pendampingan pembelian kembali saham (share buyback). • Assistance for Mitratel's Annual GMS for the fiscal year 2024. • Assistance for Mitratel's Extraordinary GMS. • Assistance in the share buyback.
Notaris Notary	Titik Krisna Murti Wikaningsih Hastuti SH, MKn	Jl. Suryo No. 54 Kebayoran Baru Jakarta Selatan 12180 Telepon / Telephone : 021 2923 6060 Faksimile / Facsimile: 021 2923 6070 Email : notaris.titikrisna@gmail.com	• Rp44.000.000,00 (RUPS Tahunan). • Rp25.500.000,00 (RUPS Luar Biasa). • Rp44.000.000,00 (Annual GMS). • Rp25.500.000,00 (share buyback).	• Pendampingan RUPS Tahunan Mitratel tahun buku 2024. • Akta Pernyataan RUPS Tahunan (perubahan Anggaran Dasar). • Akta Pernyataan RUPS Tahunan (perubahan susunan pengurus). • Akta Risalah RUPS Luar Biasa. • Akta Pernyataan Keputusan RUPS Luar Biasa. • Pengurusan Surat Keputusan ke Kementerian Hukum Republik Indonesia. • Assistance for Mitratel's Annual GMS for the fiscal year 2024. • Deed of Statement of the Annual GMS (amendment to the Articles of Association). • Deed of Statement of the Annual GMS (change in the composition of management). • Deed of Minutes of the Extraordinary GMS. • Deed of Statement of Resolutions of the Extraordinary GMS. • Processing of Decree issuance with the Ministry of Law of the Republic of Indonesia.
	Ashoya Ratam SH, MKn	Jl. Suryo No. 54 Kebayoran Baru Jakarta 12180 Telepon / Telephone : 021 2923 6060 Faksimile / Facsimile: 021 2923 6070		
Kantor Jasa Penilai Publik Public Appraisal Service Office	Nirboyo Adiputro, Dewi Apriyanti & Rekan	Citylofts Sudirman Lantai 18, Unit 1815 Jl. KH Mas Mansyur Kav. 121 Jakarta Pusat 10220 Telepon : 021 2555 8511 Faksimile / Facsimile: 021 5707 8537 Email : ndr@kjppnada.com	591.720.000	Biaya penunjang profesi kantor jasa penilai publik selama tahun 2025. Fees for the services of the Public Appraisal Office during 2025.
Pencatatan Efek Securities Listing	Bursa Efek Indonesia	Bursa Efek Indonesia Building Tower I Jl. Jend. Sudirman Kav. 52-53 Jakarta 12190 Telepon / Telephone : 150515 Email : contactcenter@idx.co.id	250.000.000	Biaya pencatatan efek tahunan periode Januari 2025 sampai dengan Desember 2025. Annual securities listing fees for the period January 2025 to December 2025.
Lembaga Pemeringkat Efek Credit Rating Agency	PT Pemeringkat Efek Indonesia	Equity Tower Lantai 30 Sudirman Central Business District Lot 9 Jl. Jend. Sudirman Kav. 52-53 Telepon / Telephone : 021 5096 8469 Faksimile / Facsimile: 021 5096 8468 Email : nurul.maulina@pefindo.co.id	155.000.000	Biaya Pemantauan Obligasi dan Sukuk Tahap I Tahun 2025. Fees for the Monitoring of Bonds and Sukuk Phase I Year 2025.

Keanggotaan pada Asosiasi [ARA-A.1.6.7]
Membership in Associations

Asosiasi Pengembang Infrastruktur Menara Telekomunikasi
Association of Telecommunications Tower Infrastructure Developers

Perseroan merupakan anggota Asosiasi Pengembang Infrastruktur Menara Telekomunikasi, sebuah organisasi berskala nasional yang berfokus pada pengembangan dan penguatan industri infrastruktur telekomunikasi di Indonesia. Keanggotaan ini menunjukkan komitmen Perseroan berpartisipasi aktif mendukung kemajuan sektor telekomunikasi nasional melalui kolaborasi dan pertukaran informasi antar pelaku industri.

Sejak tahun 2024, Perseroan, melalui Bapak Theodorus Ardi Hartoko selaku Direktur Utama, juga berperan sebagai Ketua Umum asosiasi. Keterlibatan ini memberikan peluang bagi Perseroan untuk berkontribusi secara strategis dalam penyusunan kebijakan, regulasi, serta pengembangan solusi terhadap berbagai tantangan pembangunan infrastruktur telekomunikasi di Indonesia.

Melalui keanggotaan tersebut, Perseroan memperoleh akses terhadap berbagai informasi terkini mengenai perkembangan industri, termasuk dinamika pasar, kebijakan keuangan, dan regulasi yang relevan, sehingga dapat memperkuat posisi Perseroan sebagai pelaku utama dalam penyediaan infrastruktur telekomunikasi yang berkelanjutan.

The Company is a member of the Association of Telecommunications Tower Infrastructure Developers, a national-scale organization focused on the development and strengthening of the telecommunications infrastructure industry in Indonesia. This membership reflects the Company's commitment to actively participating in advancing the national telecommunications sector through collaboration and information exchange among industry players.

Since 2024, the Company, through Mr. Theodorus Ardi Hartoko as Chief Executive Officer, has also served as Chairman of the association. This involvement provides the Company with strategic opportunities to contribute to the formulation of policies, regulations, and solutions to various challenges in the development of telecommunications infrastructure in Indonesia.

Through this membership, the Company gains access to up-to-date information on industry developments, including market dynamics, financial policies, and relevant regulations, thereby strengthening the Company's position as a leading player in providing sustainable telecommunications infrastructure.

Asosiasi Emiten Indonesia
Indonesian Public Listed Companies Association

Perseroan merupakan anggota Asosiasi Emiten Indonesia, organisasi berskala nasional yang mewadahi perusahaan publik di Indonesia. Keanggotaan ini telah dijalani sejak tahun 2015 dan menjadi bagian dari komitmen Perseroan untuk senantiasa menjunjung tinggi prinsip GCG serta memperkuat hubungan dengan pemangku kepentingan di pasar modal.

The Company is a member of the Indonesian Public Listed Companies Association, a national-scale organization that represents public companies in Indonesia. The Company has held this membership since 2015 as part of its commitment to upholding GCG principles and strengthening relationships with capital market stakeholders.

Melalui keanggotaan dalam Asosiasi Emiten Indonesia, Perseroan memperoleh akses yang lebih luas terhadap informasi pasar, sumber daya keuangan, dan perkembangan regulasi yang relevan. Selain itu, forum ini menjadi sarana strategis bagi Perseroan untuk berpartisipasi dalam diskusi dan kolaborasi antar emiten guna mencari solusi atas berbagai tantangan dalam pengembangan dan operasional bisnis, khususnya di sektor telekomunikasi dan infrastruktur digital.

Through its membership in the Indonesian Public Listed Companies Association, the Company gains broader access to market information, financial resources, and relevant regulatory developments. In addition, this forum serves as a strategic platform for the Company to participate in discussions and collaboration among listed companies to identify solutions to various challenges in business development and operations, particularly in the telecommunications and digital infrastructure sectors.

Indonesia Corporate Secretary Association

Perseroan merupakan anggota *Indonesia Corporate Secretary Association*, sebuah asosiasi berskala nasional yang berfokus pada pengembangan peran dan kompetensi Sekretaris Perusahaan di Indonesia. Sejak bergabung pada tahun 2022, keanggotaan ini menjadi sarana bagi Perseroan untuk memperoleh informasi terkini mengenai perkembangan regulasi dan praktik terbaik di pasar modal, serta memperkuat penerapan GCG.

The Company is a member of the Indonesia Corporate Secretary Association, a national-scale association focused on enhancing the role and competencies of Corporate Secretaries in Indonesia. Since joining in 2022, this membership has served as a platform for the Company to obtain up-to-date information on regulatory developments and best practices in the capital market, as well as to strengthen the implementation of GCG.

Masyarakat Telematika Indonesia
Indonesian Telematics Society

Perseroan merupakan anggota Masyarakat Telematika Indonesia, sebuah asosiasi berskala nasional yang berperan dalam pengembangan sektor telematika di Indonesia. Sejak bergabung pada tahun 2015, keanggotaan ini menjadi wadah bagi Perseroan untuk memperoleh informasi serta inovasi terkini terkait perkembangan industri telematika, sekaligus berpartisipasi aktif dalam menyampaikan aspirasi dan pandangan terhadap kebijakan serta regulasi di sektor tersebut.

The Company is a member of the Indonesian Telematics Society, a national-scale association that plays a role in the development of the telematics sector in Indonesia. Since joining in 2015, this membership has provided the Company with access to the latest information and innovations related to developments in the telematics industry, while also enabling active participation in conveying aspirations and perspectives on policies and regulations within the sector.

Gabungan Pelaksana Konstruksi Indonesia
Association of Indonesian National Construction Contractors

Perseroan merupakan anggota Gabungan Pelaksana Konstruksi Indonesia, organisasi berskala nasional yang menghimpun pelaku usaha di sektor konstruksi. Sejak bergabung pada tahun 2023, keanggotaan ini menjadi sarana bagi Perseroan untuk memperoleh informasi dan inovasi terkini di bidang konstruksi, mendapatkan dukungan terkait regulasi serta kebijakan pemerintah, sekaligus memperluas jaringan bisnis dan peluang kemitraan strategis.

The Company is a member of the Association of Indonesian National Construction Contractors, a national-scale organization that brings together business players in the construction sector. Since joining in 2023, this membership has served as a platform for the Company to access the latest information and innovations in the construction field, receive support on government regulations and policies, and expand its business network and strategic partnership opportunities.

Asosiasi Penyelenggara Jaringan Telekomunikasi
Telecommunication Network Providers Association

Perseroan merupakan anggota Asosiasi Penyelenggara Jaringan Telekomunikasi, organisasi berskala nasional yang menaungi pelaku usaha di sektor jaringan telekomunikasi. Sejak bergabung pada tahun 2024, keanggotaan ini menjadi wadah bagi Perseroan untuk memperoleh informasi terbaru mengenai perkembangan industri telekomunikasi, termasuk akses pasar, regulasi, serta solusi atas berbagai tantangan dalam penyelenggaraan jaringan telekomunikasi di Indonesia.

The Company is a member of the Telecommunication Network Providers Association, a national-scale organization that represents business entities in the telecommunication network sector. Since joining in 2024, this membership has provided the Company with access to the latest information on developments in the telecommunications industry, including market access, regulations, and solutions to challenges in the provision of telecommunications networks in Indonesia.

Informasi pada Situs Web Perusahaan
Information on the Company Website

Mitratel senantiasa menjunjung tinggi prinsip keterbukaan informasi sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan No. 8/POJK.04/2015 tentang Situs Web Perusahaan Publik. Dalam penerapannya, Perseroan secara konsisten menyediakan dan memperbarui informasi utama di situs web resmi, meliputi:

1. Tentang Kami, memuat informasi terkait Sekilas Perusahaan (Dewan Komisaris dan Direksi) dan Penghargaan & Prestasi.
2. Portofolio, memuat informasi Pratinjau Layanan, Penyewaan Menara (*Macro Cell, Small Cell, Colocation, Reseller, dan Tower Solution*), Bisnis Lain terkait Menara (*Project Solution, Managed Services, Digital Business, Tower Fiberisation*, dan *Edge Infrastructure Solution*), dan *Virtual Visit* (*Self Support Tower, Guyed Mast, BTS Hotel, Cmouflage, Pole/Monopole, Colocation, Reseller,* dan *In Bulding*).
3. Tata Kelola Perusahaan, memuat informasi *ASEAN Corporate Governance Scorecard* (ACGS), Sekretaris Perusahaan, Pedoman Kerja Direksi dan Dewan Komisaris, Etika Bisnis dan Perilaku *CORE Values* AKHLAK, Unit Internal Audit, Prinsip Dasar Penerapan GCG, Struktur Tata Kelola Perusahaan, Implementasi GCG, Manajemen Risiko, Pakta Integritas, Mitratel Integrity Line, Anggaran Dasar, dan Komite-Komite.
4. Hubungan Investor, memuat informasi Laporan-Laporan (Laporan Tahunan, Laporan Keuangan Tahunan dan Triwulanan, Info Memo, dan Laporan Keberlanjutan), Informasi Saham (Harga dan Volume Saham, Komposisi Pemegang Saham, dan Prospektus), Informasi Obligasi & Sukuk, *Earning Calls* (Tahun 2021, Tahun 2022, Tahun 2023, Tahun 2024, dan Tahun 2025), RUPS (termasuk informasi Pemanggilan dan Risalah RUPS), Informasi Lainnya (Informasi kepada Investor dan Profesi Penunjang Pasar Modal), dan Kontak.
5. ESG, memuat informasi *Environmental, Social,* dan *Governance*.
6. Berita, menyajikan informasi terkini serta publikasi resmi Perseroan.
7. CSR, memuat informasi program tanggung jawab sosial Perseroan.
8. Karir, memuat informasi peluang berkarier di Mitratel.
9. Hubungi Kami, menyediakan informasi kontak resmi Perseroan.

Selain itu, situs web https://www.mitratel.co.id/ juga memuat kontak yang dapat digunakan oleh para pemangku kepentingan untuk menyampaikan kritik dan saran ke Perseroan. Dengan tampilan yang menarik, navigasi yang mudah, dan ketersediaan dalam Bahasa Indonesia dan Bahasa Inggris, situs web ini tidak hanya menjadi sarana komunikasi kepada para pemangku kepentingan, tetapi juga berfungsi sebagai media promosi dan penguatan citra merek Perseroan.

Mitratel consistently upholds the principle of information disclosure in accordance with the provisions of the Financial Services Authority Regulation No. 8/POJK.04/2015 on Public Company Websites. In its implementation, the Company consistently provides and updates key information on its official website, including:

1. About Us, containing information on the Company Overview (Board of Commissioners and Board of Directors) as well as Awards & Achievements.
2. Portfolio, containing information on Service Preview, Tower Leasing (Macro Cell, Small Cell, Colocation, Reseller, and Tower Solution), Other Tower-Related Businesses (Project Solution, Managed Services, Digital Business, Tower Fiberisation, and Edge Infrastructure Solution), and Virtual Visit (Self Support Tower, Guyed Mast, BTS Hotel, Camouflage, Pole/Monopole, Colocation, Reseller, and In Building).
3. Corporate Governance, containing information on the ASEAN Corporate Governance Scorecard (ACGS), Corporate Secretary, Board of Directors and Board of Commissioners Charters, Business Ethics and Code of Conduct (CORE Values AKHLAK), Internal Audit Unit, Basic Principles of GCG Implementation, Corporate Governance Structure, GCG Implementation, Risk Management, Integrity Pact, Mitratel Integrity Line, Articles of Association, and Committees.
4. Investor Relations, containing information on Reports (Annual Reports, Annual and Quarterly Financial Statements, Info Memos, and Sustainability Reports), Stock Information (Share Price and Volume, Shareholder Composition, and Prospectus), Bond & Sukuk Information, Earning Calls (2021, 2022, 2023, 2024, and 2025), GMS (including Meeting Invitations and Minutes), Other Information (Information for Investors and Capital Market Supporting Professionals), and Contact details.
5. ESG, containing information on Environmental, Social, and Governance.
6. News, provides the latest information and the Company's official publications.
7. CSR, contains information on the Company's social responsibility programs.
8. Careers, provides information on career opportunities at Mitratel.
9. Contact Us, provides the Company's official contact information.

Furthermore, the website https://www.mitratel.co.id/ also contains contact details that can be used by stakeholders to submit feedback and suggestions to the Company. With an attractive interface, easy navigation, and availability in both Indonesian and English, the website not only serves as a communication channel with stakeholders but also functions as a promotional platform and a medium for strengthening the Company's brand image.







ANALISIS DAN PEMBAHASAN MANAJEMEN

Management Discussion and Analysis

[ARA-A.1.10]

Tinjauan Ekonomi
Economic Overview

Tinjauan Ekonomi Global

Perekonomian global tahun 2025 bergerak dalam lanskap yang lebih kompleks, ditandai perlambatan pertumbuhan dan meningkatnya fragmentasi perdagangan. Kebijakan tarif impor universal Amerika Serikat sejak 2 April 2025, disertai tarif resiprokal terhadap 57 mitra dagang utama, mempersempit ruang ekspansi perdagangan serta memperpanjang disrupsi rantai pasok global. Pertumbuhan ekonomi dunia melambat menjadi 3,3% dengan inflasi global bertahan pada kisaran 3,9%. Inflasi di negara maju tercatat sekitar 2,4%, sedangkan negara-negara *emerging economies* berada pada level 4,8%. Di antara dinamika tersebut, Amerika Serikat tumbuh 2,2%, Uni Eropa 1,3%, dan Tiongkok 4,4%. Kendati melambat, sektor teknologi informasi dan pengembangan *Artificial Intelligence* (AI) tetap ekspansif, menjaga kebutuhan atas infrastruktur digital dan konektivitas data berkapasitas tinggi.

Di kawasan ASEAN-5, pertumbuhan relatif terpelihara pada kisaran 4,3%-4,4% dengan inflasi yang terkendali sekitar 2,7%. Stabilitas ini menjadi penopang kesinambungan investasi, termasuk pada sektor telekomunikasi yang kian strategis dalam mendukung integrasi ekonomi kawasan. Transformasi digital korporasi, perluasan layanan berbasis data, serta peningkatan penetrasi internet mendorong kebutuhan terhadap menara telekomunikasi, jaringan serat optik, dan pusat data yang andal. Meskipun tekanan inflasi global membatasi ruang pelonggaran kebijakan moneter, kecenderungan kebijakan yang tetap akomodatif sepanjang 2025 menjaga likuiditas dan mendukung pembiayaan proyek infrastruktur digital jangka panjang dan padat modal.

Sumber:
Bank Indonesia: Laporan Perekonomian Indonesia 2025.

Global Economic Overview

The global economy in 2025 was moving in a more complex landscape, marked by slowing growth and increasing trade fragmentation. The United States' universal import tariff policy, implemented on April 2, 2025, multiplied with reciprocal tariffs on 57 major trading partners, had narrowed the scope for trade expansion and prolonged disruption to global supply chains. Global economic growth slowed to 3.3%, with global inflation remaining at around 3.9%. Inflation in developed countries was recorded at around 2.4%, while in emerging economies it was at 4.8%. Among these dynamics, the United States grew by 2.2%, the European Union by 1.3%, and China by 4.4%. Despite the slowdown, the information technology sector and Artificial Intelligence (AI) development remained expansive, maintaining the need for digital infrastructure and high-capacity data connectivity.

In the ASEAN-5 region, growth was relatively maintained at around 4.3%-4.4%, with inflation controlled at around 2.7%. This stability underpinned sustainable investment, including in the telecommunications sector, which was increasingly strategic in supporting regional economic integration. The digital transformation of corporations, the expansion of data-based services, and increasing internet penetration were driving the need for reliable telecommunications towers, fiber-optic networks, and data centers. Although global inflationary pressures limited the scope for monetary policy easing, the accommodative policy stance throughout 2025 maintained liquidity and supported the financing of long-term, capital-intensive digital infrastructure projects.

Source:
Bank Indonesia: Indonesian Economic Report 2025.



Stabilitas Makro sebagai Fondasi Transformasi Digital Berkelanjutan

Tahun 2025 menjadi periode konsolidasi pertumbuhan ekonomi Indonesia di tengah dinamika global yang masih dipengaruhi ketidakpastian geopolitik, fluktuasi harga energi, serta penyesuaian kebijakan suku bunga global.

Berdasarkan data Badan Pusat Statistik, ekonomi Indonesia tumbuh 5,11% pada tahun 2025, meningkat dibanding tahun 2024 sebesar 5,03%. Pertumbuhan ini ditopang oleh konsumsi domestik yang resilien, investasi yang meningkat, serta kontribusi ekspor bersih yang solid. Inflasi nasional tetap terjaga dalam rentang sasaran pemerintah, dengan tingkat inflasi tahunan Desember 2025 sebesar 2,92%, mencerminkan stabilitas harga dan daya beli masyarakat yang terpelihara.

Dari sisi moneter, Bank Indonesia menerapkan bauran kebijakan yang akomodatif dan terukur. BI-*Rate* berada pada kisaran yang mendukung pertumbuhan, sementara stabilitas nilai tukar tetap terjaga di tengah volatilitas eksternal. Kredit perbankan tumbuh sekitar 9–10%, mengindikasikan kepercayaan sektor riil terhadap prospek ekonomi domestik.

Di sektor keuangan, Otoritas Jasa Keuangan mencatat pasar modal Indonesia tetap menunjukkan daya tahan yang kuat sepanjang 2025, mencerminkan kepercayaan investor terhadap fundamental ekonomi nasional.

Stabilitas makroekonomi tersebut menciptakan ekosistem yang kondusif bagi percepatan transformasi digital nasional. Pertumbuhan ekonomi yang inklusif mendorong peningkatan konsumsi data, digitalisasi Usaha Mikro, Kecil dan Menengah (UMKM), ekspansi layanan keuangan digital, serta penetrasi layanan berbasis *cloud* dan AI.

Bagi Mitratel, stabilitas ekonomi bukan sekadar indikator makro, melainkan pondasi utama keberlanjutan investasi infrastruktur digital jangka panjang di Indonesia. Lingkungan ekonomi yang kondusif memungkinkan Perseroan untuk:

1. Mengoptimalkan ekspansi dan kolokasi infrastruktur secara *prudent.*
2. Mendukung efisiensi jaringan operator melalui model berbagi infrastruktur.
3. Memperkuat kontribusi terhadap pemerataan konektivitas nasional.
4. Menciptakan nilai berkelanjutan bagi pemegang saham dan seluruh pemangku kepentingan.

Dengan fondasi makro yang solid, Mitratel semakin mempertegas optimisme dan peran sebagai katalis transformasi digital Indonesia guna mendukung pertumbuhan ekonomi sekaligus membangun ekosistem infrastruktur yang resilien, inklusif, dan berorientasi masa depan.

Macro Stability as the Foundation for Sustainable Digital Transformation

The year 2025 was a period of consolidation of Indonesia's economic growth amidst global dynamics, which were still influenced by geopolitical uncertainty, energy price fluctuations, and adjustments to global interest rate policies.

According to data from Statistics Indonesia (BPS), Indonesia's economy was projected to grow by 5.11% in 2025, an increase from 5.03% in 2024. This growth was supported by resilient domestic consumption, rising investment, and a solid contribution from net exports. National inflation remained within the government's target range, with the annual inflation rate in December 2025 at 2.92%, reflecting price stability and maintained purchasing power.

From monetary side, Bank Indonesia implemented an accommodative and measured policy mix. BI-Rate remained within a growth-supportive range, while exchange rate stability remained maintained amid external volatility. Bank credit grew by around 9–10%, indicating real sector confidence in the domestic economic outlook.

In the financial sector, the Financial Services Authority (OJK) noted that Indonesia capital market continued to demonstrate strong resilience throughout 2025, reflecting investor confidence in the national economic fundamentals.

This macroeconomic stability creates a conducive ecosystem for accelerating national digital transformation. Inclusive economic growth drives increased data consumption, the digitization of Micro, Small, and Medium Enterprises (MSMEs), the expansion of digital financial services, and the penetration of cloud-based and AI-based services.

For Mitratel, economic stability is not just a macro indicator, but a key foundation for the long-term sustainability of digital infrastructure investment in Indonesia. A conducive economic environment enables the Company to conduct the following matters:

1. Prudently optimizing infrastructure expansion and colocation.
2. Supporting operator network efficiency through an infrastructure-sharing model.
3. Strengthening contributions to equitable national connectivity.
4. Creating sustainable value for shareholders and all stakeholders.

With a solid macro foundation, Mitratel further reinforces its optimism and role as a catalyst for Indonesia's digital transformation to support economic growth while building a resilient, inclusive, and future-oriented infrastructure ecosystem.

Tinjauan Industri [ARA-A.1.10.1]
Industry Overview

Infrastruktur Digital sebagai Tulang Punggung Ekonomi Berkelanjutan

Transformasi digital Indonesia memasuki fase akselerasi struktural pada 2025. Infrastruktur digital tidak lagi diposisikan sebagai *enabler* pendukung, melainkan sebagai c*ritical national infrastructure* yang menopang produktivitas ekonomi, inklusi sosial, serta daya saing global Indonesia. Dalam konteks tersebut, industri menara telekomunikasi memegang peran sentral dalam memastikan konektivitas yang andal, efisien, dan berkelanjutan.

Akselerasi Digital Nasional

Berdasarkan data Asosiasi Penyelenggara Jasa Internet Indonesia (APJII), tingkat penetrasi internet Indonesia telah melampaui 80% populasi penduduk pada tahun 2025. Peningkatan signifikan ini mencerminkan perubahan perilaku masyarakat yang semakin *digital-centric*, serta percepatan adopsi teknologi di berbagai sektor strategis, termasuk:

1. Pendidikan berbasis digital.
2. Layanan kesehatan jarak jauh (*telemedicine*).
3. Digitalisasi UMKM dan ekosistem *e-commerce.*
4. Layanan keuangan digital.
5. Industri kreatif dan ekonomi berbasis konten.

Lonjakan trafik data yang eksponensial mendorong kebutuhan akan:

1. Densifikasi jaringan 4G di area padat trafik.
2. Ekspansi dan optimalisasi jaringan 5G.
3. Fiberisasi jaringan (*backhaul readiness*).
4. Infrastruktur pendukung *Fixed Wireless Access* (FWA).
5. *Edge connectivity* untuk *enterprise*, *Internet of Things* (IoT), dan *smart industry.*

Permintaan tersebut bersifat struktural dan berjangka panjang, sehingga menciptakan fundamental pertumbuhan yang berkelanjutan bagi industri infrastruktur digital.

Percepatan 5G dan Modernisasi Jaringan

Pemerintah Indonesia menempatkan percepatan adopsi 5G sebagai bagian integral dari agenda transformasi nasional dalam Rencana Pembangunan Jangka Menengah Nasional (RPJMN) 2025–2029. Implementasi 5G tidak hanya bertujuan meningkatkan kecepatan akses data, tetapi juga membangun ekosistem ekonomi berbasis:

1. IoT.
2. *Smart manufacturing*.
3. *Smart city*.
4. AI.
5. Automasi industri.

Digital Infrastructure as the Backbone of a Sustainable Economy

Indonesia's digital transformation entered a structural acceleration phase in 2025. Digital infrastructure was no longer positioned as a supporting enabler, but rather as critical national infrastructure that supports Indonesia's economic productivity, social inclusion, and global competitiveness. In this context, the telecommunications tower industry plays a central role in ensuring reliable, efficient, and sustainable connectivity.

National Digital Acceleration

Based on data from Indonesia Internet Service Providers Association (APJII), Indonesia's internet penetration rate exceeded 80% of the population in 2025. This significant increase reflects changes in people's behavior that are increasingly digital-centric, as well as the acceleration of technology adoption in various strategic sectors, including:

1. Digital-based education.
2. Telemedicine.
3. Digitalization of MSMEs and e-commerce ecosystem.
4. Digital financial services.
5. Creative industries and a content-based economy.

The exponential surge in data traffic is driving the need for:

1. 4G network densification in high-traffic areas.
2. 5G network expansion and optimization.
3. Network fiberization (backhaul readiness).
4. Fixed Wireless Access (FWA) supporting infrastructure.
5. Edge connectivity for enterprises, Internet of Things (IoT), and smart industries.

This demand is structural and long-term, creating the foundation for sustainable growth for the digital infrastructure industry.

5G Acceleration and Network Modernization

The Indonesian government has positioned accelerating 5G adoption as an integral part of its national transformation agenda within the 2025–2029 National Medium-Term Development Plan (RPJMN). 5G implementation aims not only to increase data access speeds but also to build an economic ecosystem based on:

1. IoT.
2. Smart manufacturing.
3. Smart cities.
4. AI.
5. Industrial automation.



Ekspansi 5G membutuhkan transformasi arsitektur jaringan yang signifikan, termasuk:
1. *Site densification* untuk meningkatkan kapasitas.
2. Penguatan dan *upgrade* struktur menara.
3. Optimalisasi kolokasi multi-operator.
4. Integrasi *fiber-to-the-tower* sebagai tulang punggung *backhaul*.

Dalam lanskap ini, peran Mitratel berevolusi dari sekadar penyedia infrastruktur menara dan ruang antena telekomunikasi menjadi *strategic infrastructure partner* yang menyediakan solusi infrastruktur terintegrasi, mendukung efisiensi operator sekaligus memastikan kualitas layanan end-user tetap optimal.

Efisiensi dan Kolaborasi Infrastruktur

Industri telekomunikasi menghadapi tekanan biaya spektrum, kebutuhan investasi jaringan generasi baru, serta ekspektasi konsumen terhadap kualitas layanan yang semakin tinggi. Kondisi tersebut mendorong operator mengadopsi strategi:

1. *Infrastructure sharing*.
2. *Asset-light business model*.
3. *Long-term leasing partnership*.

Model bisnis yang ditawarkan oleh Mitratel sebagai *tower company* menjadi solusi struktural untuk meningkatkan efisiensi *capital expenditure* (capex) dan *operational expenditure* (opex), sekaligus menjaga fleksibilitas keuangan operator telekomunikasi.

Dengan *tenancy ratio* di atas 1,5x, model bisnis Mitratel mencerminkan tingkat kematangan industri yang semakin kolaboratif dan berorientasi pada optimalisasi aset. Skema kolokasi memungkinkan peningkatan produktivitas aset eksisting tanpa kebutuhan ekspansi lahan yang agresif, sehingga mendukung efisiensi ekonomi sekaligus keberlanjutan lingkungan.

5G expansion requires significant network architecture transformation, including:
1. Site densification to increase capacity.
2. Strengthening and upgrading tower structures.
3. Optimizing multi-operator collocations.
4. Integrating fiber-to-the-tower as the backhaul backbone.

In this landscape, Mitratel's role has evolved from simply being a provider of tower infrastructure and telecommunications antenna space to a strategic infrastructure partner that provides integrated infrastructure solutions, supporting operator efficiency while ensuring optimal end-user service quality.

Infrastructure Efficiency and Collaboration

The telecommunications industry faces pressure from spectrum costs, the need for next-generation network investments, and increasingly high consumer expectations for service quality. These conditions are driving operators to adopt the following strategies:
1. Infrastructure sharing.
2. Asset-light business model.
3. Long-term leasing partnership.

The business model offered by Mitratel as a tower company is a structural solution to increase the efficiency of capital expenditure (capex) and operational expenditure (opex), while maintaining the financial flexibility of telecommunications operators.

With a tenancy ratio above 1.5x, Mitratel's business model reflects a mature industry that is increasingly collaborative and focused on asset optimization. The colocation scheme allows for increased productivity of existing assets without the need for aggressive land expansion, thus supporting both economic efficiency and environmental sustainability.

Tren *Sustainability* dan ESG

Industri telekomunikasi global bergerak menuju paradigma pembangunan infrastruktur yang berkelanjutan. Investor dan regulator kini menempatkan aspek *Environmental, Social, and Governance* (ESG) sebagai parameter utama dalam penilaian risiko dan kelayakan investasi.

Tren utama yang berkembang meliputi:

1. Penerapan desain dan material yang lebih ramah lingkungan serta *climate resilient* yang mengarah ke ketahanan bisnis, seperti *Green Tower Initiatives.*
2. Pemanfaatan *renewable energy (solar hybrid* dan *battery efficiency).*
3. Optimasi konsumsi energi dan pengurangan emisi.
4. *ESG-based financing* dan *sustainability-linked funding.*
5. Penerapan IFRS S1 S2 yang mengarah ke *interconnected reporting* berdasarkan penerapan tata kelola (*governance*), *strategy, risk management, metric*, dan target keberlanjutan.

Infrastruktur digital tidak lagi hanya diukur dari cakupan (*coverage*) dan kapasitas (*capacity*), tetapi juga dari *carbon footprint, energy intensity*, dan tata kelola perusahaan (*governance excellence*).

Dalam konteks ini, keberlanjutan menjadi bagian integral yang tidak terpisahkan dari strategi pertumbuhan industri, bukan sekadar kewajiban kepatuhan.

Sustainability and ESG Trends

The global telecommunications industry is moving toward a sustainable infrastructure development paradigm. Investors and regulators now prioritize Environmental, Social, and Governance (ESG) aspects as key parameters in assessing risk and investment viability.

Key emerging trends include:

1. Implementation of more environmentally friendly and climate-resilient designs and materials that support business resilience, such as Green Tower Initiatives.
2. Utilization of renewable energy (solar hybrid and battery efficiency).
3. Optimization of energy consumption and emission reduction.
4. ESG-based financing and sustainability-linked funding.
5. Implementation of IFRS S1 and S2, leading to interconnected reporting based on the application of governance, strategy, risk management, metrics, and sustainability targets.

Digital infrastructure is no longer measured solely by coverage and capacity, but also by carbon footprint, energy intensity, and corporate governance excellence.

In this context, sustainability becomes an integral and inseparable part of industrial growth strategies, not just a compliance obligation.

Tinjauan Operasional [ARA-A.1.10.1]
Operational Overview

Menghadapi dinamika ekonomi dan industri sepanjang tahun 2025, Mitratel semakin mempertegas posisi sebagai perusahaan menara telekomunikasi terbesar di Indonesia dengan pangsa pasar terluas, didukung oleh portofolio aset yang tersebar secara nasional serta basis pelanggan operator utama yang solid. Skala operasi Perseroan memberikan keunggulan kompetitif dalam bentuk:

1. Diversifikasi geografis yang luas.
2. Tingkat kolokasi yang tinggi dan terus meningkat.
3. Struktur pendapatan jangka panjang.
4. Visibilitas arus kas yang kuat dan stabil.

Sebagai *market leader*, Mitratel tidak hanya mengandalkan ekspansi jumlah menara, tetapi berfokus pada peningkatan produktivitas aset (*asset productivity enhancement*) melalui optimalisasi kolokasi dan integrasi layanan pendukung. Model bisnis berbasis sewa jangka panjang menghasilkan profil pendapatan yang defensif serta arus kas operasional yang sehat, sehingga mendukung kemampuan Perseroan dalam menjaga rasio *leverage* yang *prudent* dan fleksibilitas pendanaan untuk ekspansi berkelanjutan.

Facing economic and industry dynamics throughout 2025, Mitratel further strengthened its position as the largest telecommunications tower company in Indonesia with the widest market share, supported by a nationwide asset portfolio and a solid customer base of major operators. The Company's operational scale provides competitive advantages in the following forms:

1. Extensive geographic diversification.
2. High and increasing colocation rates.
3. Long-term revenue structure.
4. Strong and stable cash flow visibility.

As a market leader, Mitratel does not rely solely on tower expansion but also focuses on increasing asset productivity through colocation optimization and integration of supporting services. Its long-term lease-based business model generates a defensive revenue profile and healthy operating cash flows, thus, supporting the Company's ability to maintain a prudent leverage ratio and funding flexibility for continued expansion.

Sejalan dengan tema *"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future"*, Mitratel memperkuat transformasi menjadi *Next-Gen Tower Company* melalui:

1. **Integrasi Ekosistem Infrastruktur**
   Integrasi menara dan fiber sebagai satu kesatuan ekosistem infrastruktur digital guna mendukung kebutuhan *backhaul*, densifikasi jaringan, dan kesiapan ekspansi 5G.
2. **Optimalisasi Kolokasi**
   Peningkatan *tenancy ratio* sebagai strategi utama untuk meningkatkan margin dan pengembalian atas aset eksisting tanpa ekspansi lahan yang agresif, sehingga menciptakan nilai ekonomi dan efisiensi lingkungan secara simultan.
3. **Efisiensi Energi dan Operasi Berkelanjutan**
   Implementasi inisiatif efisiensi energi, optimalisasi konsumsi daya, serta penerapan praktik operasional yang selaras dengan prinsip ESG untuk menjaga keberlanjutan jangka panjang.
4. **Digitalisasi dan AI-Driven Operations**
   Adopsi teknologi berbasis data *analytics* dan AI untuk *predictive maintenance*, monitoring kinerja aset secara *real-time*, serta peningkatan *Service Level Agreement* (SLA) kepada pelanggan.
5. **Tata Kelola dan Manajemen Risiko**
   Penguatan tata kelola perusahaan yang transparan dan akuntabel sebagai fondasi kepercayaan investor, sekaligus memastikan pengelolaan risiko yang terstruktur dan terintegrasi.

In line with the theme "Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future", Mitratel is strengthening its transformation into a Next-Gen Tower Company through:

1. **Infrastructure Ecosystem Integration**
   Integrating towers and fiber as a unified digital infrastructure ecosystem to support backhaul needs, network densification, and readiness for 5G expansion.
2. **Colocation Optimization**
   Increasing the tenancy ratio as a key strategy to increase margins and returns on existing assets without aggressive land expansion, thereby simultaneously creating economic value and environmental efficiency.
3. **Energy Efficiency and Sustainable Operations**
   Implementing energy efficiency initiatives, optimizing power consumption, and implementing operational practices aligned with ESG principles to maintain long-term sustainability.
4. **Digitalization and AI-Driven Operations**
   Adopting data analytics and AI-based technologies for predictive maintenance, real-time asset performance monitoring, and improving Service Level Agreements (SLAs) for customers.
5. **Governance and Risk Management**
   Strengthening transparent and accountable corporate governance as a foundation for investor confidence, while ensuring structured and integrated risk management.

Model bisnis berbasis pendapatan dengan kontrak jangka panjang memberikan stabilitas pendapatan serta ketahanan terhadap siklus ekonomi. Kinerja operasional yang solid sepanjang 2025 tercermin dari:

1. Pertumbuhan pendapatan yang berkelanjutan.
2. Margin EBITDA yang terjaga kuat.
3. Arus kas operasional yang sehat.
4. Struktur permodalan yang *prudent*.

A revenue-driven business model with long-term contracts provides revenue stability and resilience to economic cycles. Solid operational performance throughout 2025 was reflected in:

1. Sustainable revenue growth.
2. Maintained strong EBITDA margins.
3. Healthy operating cash flow.
4. Prudent capital structure.

Kombinasi skala kepemimpinan pasar, efisiensi operasional, dan disiplin keuangan menjadikan Mitratel berada pada posisi yang kokoh untuk mendukung ekspansi jaringan nasional sekaligus menciptakan nilai jangka panjang bagi pemegang saham.

The combination of market leadership, operational efficiency, and financial discipline puts Mitratel in a strong position to support national network expansion while creating long-term value for shareholders.

Perseroan mengelompokkan kegiatan usaha ke dalam 2 segmen utama, yaitu:

1. Segmen penyewaan menara telekomunikasi yang merupakan kontributor utama pendapatan dan arus kas, segmen ini mencerminkan kekuatan inti Perseroan dalam menyediakan infrastruktur telekomunikasi yang andal, efisien, dan berkelanjutan bagi operator telekomunikasi nasional.
2. Segmen usaha lainnya meliputi layanan pendukung yang memperkuat proposisi nilai Perseroan, termasuk integrasi infrastruktur dan solusi pendukung konektivitas, guna mengoptimalkan produktivitas aset dan memperluas sumber pendapatan.

The Company groups its business activities into 2 main segments as follows:

1. The telecommunications tower leasing segment, which is a major contributor to revenue and cash flows, reflects the Company's core strength in providing reliable, efficient, and sustainable telecommunications infrastructure for national telecommunications operators.
2. Other business segments include supporting services that strengthen the Company's value proposition, including infrastructure integration and connectivity support solutions, to optimize asset productivity and expand revenue sources.

Segmen Sewa Menara Telekomunikasi [ARA-A.1.10.1.a]

Segmen sewa menara telekomunikasi merupakan segmen usaha utama Mitratel, yang menawarkan berbagai layanan sesuai dengan kebutuhan pelanggan. Layanan utama dalam segmen ini, meliputi *built-to-suit, colocation, reseller,* dan *tower fiberization.*

1. ***Built-to-Suit***

   Built-to-suit (B2S) adalah layanan pengembangan menara telekomunikasi yang dirancang dan dibangun sesuai spesifikasi khusus berdasarkan permintaan pelanggan. Perseroan menawarkan 2 skema utama B2S, yaitu B2S mikro dan B2S makro.

   a. B2S Mikro

      Layanan B2S mikro mencakup pembangunan menara mikro atau antena baru dengan ketinggian kurang dari 30 meter, baik untuk solusi dalam ruangan (*indoor*) maupun luar ruangan (*outdoor*). Untuk solusi dalam ruangan, Mitratel menyediakan *In-Building System* (IBS) dalam bentuk DAS guna meningkatkan kualitas jaringan dalam gedung. Untuk solusi luar ruangan, Mitratel menawarkan BTS Hotel, yang mencakup *BTS room*, akses FO, serta sistem antenna pada *site micro pole,* guna mendukung cakupan dan kapasitas jaringan seluler.

   b. B2S Makro

      Layanan penyewaan menara dengan pembangunan menara makro baru dengan ketinggian lebih dari 30 meter, sesuai dengan lokasi dan spesifikasi yang dipilih oleh pelanggan sebagai *tenant* pertama. Keunggulan layanan B2S makro Mitratel sebagai berikut:

      - Pemilihan lokasi yang fleksibel dan dapat disesuaikan dengan kebutuhan pelanggan.
      - Fleksibilitas dalam pemilihan ketinggian menara, memberikan kebebasan bagi pelanggan dalam menentukan spesifikasi terbaik.
      - Layanan tambahan *temporary solution,* dengan BTS *mobile* Combat (*Compact Mobile Base Station)* untuk percepatan *deployment* dan validasi pasar menara.
      - *Tower rental* B2S sebagai solusi total dalam kebutuhan infrastruktur menara telekomunikasi di seluruh wilayah Indonesia.
      - Komitmen dalam pembangunan di wilayah Terdepan, Terluar, dan Tertinggal (3T) dengan peran Mitratel sebagai *agent development* untuk mendukung akses telekomunikasi di daerah prioritas.

2. ***Colocation***

   Colocation adalah layanan penyewaan menara telekomunikasi, di mana Mitratel menawarkan menara yang telah dimilikinya untuk disewakan kepada pelanggan sebagai *tenant* tambahan (*2nd tenant, 3rd tenant,* dan seterusnya). Keunggulan layanan *Colocation* Mitratel sebagai berikut:

Telecommunications Tower Lease Segment [ARA-A.1.10.1.a]

The telecommunications tower leasing segment is Mitratel's primary business segment, offering various services tailored to customer needs. The main services in this segment include built-to-suit, colocation, reseller, and tower fiberization.

1. **Built-to-Suit**

   Built-to-suit (B2S) is a telecommunications tower development service designed and constructed according to specific customer requirements. The Company offers 2 main B2S schemes: micro B2S and macro B2S.

   a. Micro B2S

      The micro B2S service includes the construction of micro towers or new antennas with a height of less than 30 meters, designed for both indoor and outdoor solutions. For indoor solutions, Mitratel provides an In-Building System (IBS) in the form of a DAS to enhance network quality inside buildings. For outdoor solutions, Mitratel offers BTS Hotel, which includes a BTS room, FO access, and an antenna system on a micro pole site, supporting cellular network coverage and capacity.

   b. Macro B2S

      Tower leasing service with the construction of a new macro tower with a height of more than 30 meters, according to the location and specifications chosen by the customer as the first tenant. The advantages of Mitratel's macro B2S service are as follows:

      - Flexible site selection that can be adjusted to meet customer needs.
      - Flexibility in tower height selection, allowing customers the freedom to determine the best specifications.
      - Additional temporary solution services with BTS mobile Combat (Compact Mobile Base Station) for accelerated deployment and tower market validation.
      - B2S tower rental as a total solution for telecommunication tower infrastructure needs across Indonesia.
      - Commitment to development in Frontier, Outermost, and Underdeveloped (3T) areas, with Mitratel acting as a development agent to support telecommunication access in priority regions.

2. **Colocation**

   Colocation is a telecommunication tower rental service where Mitratel offers its existing towers for lease to customers as additional tenants (2nd tenant, 3rd tenant, and so on). The advantages of Mitratel's Colocation service are as follows:

a. Akses cepat ke pasar dengan *entry to market* yang lebih singkat bagi pelanggan, serta biaya penyewaan yang kompetitif.
b. Terbuka untuk semua pelanggan, baik dari MNO maupun non-MNO.
c. Fleksibilitas dalam pemilihan ketinggian menara, yang dapat disesuaikan dengan kebutuhan pelanggan.
d. Beragam pilihan layanan infrastruktur, mencakup infrastruktur makro, mikro, dan IBS.
e. Lokasi menara yang strategis dan tersebar di seluruh Indonesia, memastikan cakupan yang luas dan optimal bagi pelanggan.

3. *Reseller*

Reseller adalah layanan penyewaan menara telekomunikasi, di mana Mitratel menawarkan menara pihak ketiga untuk digunakan langsung oleh pelanggan atau disewakan kembali. Layanan ini memungkinkan pelanggan untuk memperluas jangkauan jaringan tanpa harus memiliki atau membangun menara sendiri. Keunggulan layanan *Reseller* Mitratel sebagai berikut:

a. Akses cepat ke pasar (*entry to market)* bagi pelanggan yang lokasinya belum memiliki infrastruktur Perseroan.
b. Fleksibilitas dalam pemilihan lokasi, tipe infrastruktur, dan ketinggian menara, yang dapat disesuaikan dengan kebutuhan pelanggan.

4. *Tower Fiberization*

Tower Fiberization adalah layanan penyediaan infrastruktur konektivitas yang menghubungkan menara telekomunikasi dengan jalur FO untuk meningkatkan kualitas jaringan dan kapasitas transmisi data. Mitratel menawarkan 2 jenis layanan fiberisasi yang diuraikan sebagai berikut:

a. *Fiber to the Tower* (FTTT) adalah layanan penyewaan jaringan serat optik dalam bentuk *dark fiber,* di mana harga penyewaan didasarkan pada jumlah *core* yang terpakai dan panjang (span) jaringan dalam satuan kilometer. Layanan ini menghubungkan *site-site* milik Mitratel maupun *point of interest* lain milik *tenant* MNO, memberikan keandalan konektivitas tinggi serta mendukung pengembangan jaringan 5G.
b. *Fiber to the Mobile* (FTTM) adalah layanan *capacity bandwidth* yang menghubungkan *Radio Network Controller (RNC)* milik *Other Licensed Operator (OLO)* dengan *site-site* milik *tenant* Mitratel dalam bentuk *bundling* dengan menara. Kapasitas layanan FTTM tersedia mulai dari 200 Mbps hingga 1 Gbps, dengan fleksibilitas bagi pelanggan untuk menambah kapasitas layanan sebesar 100 Mbps sesuai kebutuhan.

a. Fast market access with a shorter entry-to-market period for customers and competitive rental costs.
b. Open to all customers, including both MNOs and non-MNOs.
c. Flexibility in tower height selection, which can be adjusted to meet customer needs.
d. A wide range of infrastructure service options, including macro, micro, and IBS infrastructure.
e. Strategically located towers spread across Indonesia, ensuring wide and optimal coverage for customers.

3. Reseller

Reseller is a telecommunication tower rental service where Mitratel offers third-party towers for direct use by customers or for subleasing. This service allows customers to expand their network coverage without the need to own or build their own towers. The advantages of Mitratel's Reseller service are as follows:

a. Fast market access (entry to market) for customers in locations that do not yet have the Company's infrastructure.
b. Flexibility in selecting locations, infrastructure types, and tower heights, which can be adjusted to meet customer needs.

4. Tower Fiberization

Tower Fiberization is a connectivity infrastructure service that connects telecommunication towers with FO networks to enhance network quality and data transmission capacity. Mitratel offers 2 types of fiberization services, as outlined below:

a. Fiber to the Tower (FTTT) is a dark fiber rental service, where the rental price is based on the number of cores used and the network length (span) in kilometers. This service connects Mitratel-owned sites as well as other points of interest owned by MNOs tenants, ensuring high connectivity reliability and supporting the development of 5G networks.
b. Fiber to the Mobile (FTTM) is a capacity bandwidth service that connects the radio network controller (RNC) of other licensed operators (OLO) to Mitratel tenant sites in a bundled package with towers. FTTM service capacity ranges from 200 Mbps to 1 Gbps, with the flexibility for customers to increase service capacity in increments of 100 Mbps as needed.

Kinerja Segmen Sewa Menara Telekomunikasi [ARA-A.1.10.1.a]
Performance of the Telecommunications Tower Lease Segment

Uraian Description	Satuan Unit	2025	2024	Peningkatan (Penurunan) Increase (Decrease)	
				Total	%
Total Menara Total Towers	Unit	40.230	39.404	826	2,1
Total *Tenant* Total Tenants	Unit	63.084	59.868	3.216	5,4
Total *Tenant* (termasuk *Reseller*) Total Tenants (including Reseller)	Unit	65.734	62.628	3.106	5,0
Fiber Fiber	Km	57.199	51.039	6.160	12,1
Tenancy Ratio	x	1,57	1,52	0,05	3,3
Indeks Kepuasan Pelanggan Customer Satisfaction Index	%	96,4	95,9	0,5	0,5

Pada tahun 2025, segmen sewa menara telekomunikasi Perseroan menunjukkan peningkatan kinerja dibandingkan tahun sebelumnya. Jumlah menara yang dioperasikan meningkat sebesar 2,1%, atau sebanyak 826 menara, sehingga total menara yang dikelola mencapai 40.230 unit, meningkat dari 39.404 unit pada tahun 2024. Perubahan ini dipengaruhi oleh penambahan menara baru serta penyesuaian strategi ekspansi yang disesuaikan dengan kebutuhan pasar dan perkembangan teknologi telekomunikasi.

Sejalan dengan peningkatan jumlah menara, jumlah *tenant* juga bertambah sebesar 5,4%, dari 59.868 unit pada tahun 2024 menjadi 63.084 unit pada tahun 2025. Kondisi tersebut berdampak pada *tenancy ratio* yang berada di kisaran 1,57x, mencerminkan upaya Perseroan dalam mengoptimalkan portofolio aset untuk menjaga profitabilitas dan keberlanjutan pertumbuhan usaha.

In 2025, the Company's telecommunications tower leasing segment recorded improved performance compared to the previous year. The number of towers operated increased by 2.1%, or 826 towers, bringing the total number of managed towers to 40,230 units, up from 39,404 units in 2024. This change was influenced by the addition of new towers and adjustments to the Company's expansion strategy, in line with market demand and developments in telecommunications technology.

In line with the increase in the number of towers, the number of tenants also rose by 5.4%, from 59,868 units in 2024 to 63,084 units in 2025. This condition resulted in a tenancy ratio of around 1.57x, reflecting the Company's efforts to optimize its asset portfolio in order to maintain profitability and sustain business growth.

Segmen Lainnya [ARA-A.1.10.1.a]

Segmen usaha lainnya mencakup layanan di luar sewa menara telekomunikasi, namun tetap berkaitan dengan ekosistem menara telekomunikasi (*tower-related businesses*). Layanan ini bertujuan untuk mendukung pertumbuhan bisnis inti Perseroan dengan menawarkan solusi yang lebih luas bagi pelanggan. Beberapa layanan utama yang ditawarkan dalam segmen ini meliputi p*roject solution, managed services, power as a service,* dan *non-terrestrial network.*

1. ***Project Solution***

   Project Solution adalah layanan *one stop solution* yang ditawarkan oleh Mitratel dalam mendukung pengelolaan menara telekomuniasi. Layanan ini mencakup berbagai aspek, seperti *fiber optic solution, tower-related solution, mechanical and electrical solution* serta *service solution*.

   Mitratel menyediakan *tower-related solution* yang meliputi pembangunan dan pemulihan menara (*deployment and recovery*), relokasi peralatan, serta penguatan struktur menara (*tower strengthening*), serta *fiber optic solution,* yang mencakup *deployment* jaringan serat optik. Selain itu,

Other Segments [ARA-A.1.10.1.a]

The other business segment includes services beyond telecommunications tower leasing but remains related to the telecommunications tower ecosystem (tower-related businesses). These services aim to support the growth of the Company's core business by offering broader solutions for customers. Some of the key services offered in this segment include project solutions, managed services, power as a service, and non-terrestrial network.

1. **Project Solution**

   Project Solution is a one-stop solution service offered by Mitratel to support the management of telecommunications towers. This service covers various aspects, including fiber optic solutions, tower-related solutions, mechanical and electrical solutions, and service solutions.

   Mitratel provides tower-related solutions that include tower deployment and recovery, equipment relocation, and tower strengthening, as well as fiber optic solutions that cover fiber optic network deployment. Additionally, Mitratel offers mechanical and electrical

Mitratel juga menawarkan *mechanical and electrical solution*, termasuk penyediaan genset, solar panel, serta layanan *mechanical* dan *electrical*. Untuk mendukung perizinan dan operasional, Mitratel menyediakan *service solution* berupa pengurusan *site acquisition*, perizinan mendirikan bangunan, serta IBS dan layanan terkait lainnya.

Keunggulan layanan *Project Solution* Mitratel sebagai berikut:

a. *One stop solution* yang bersifat *end-to-end,* mulai dari perencanaan, pembangunan dan penguatan menara, pembangunan jaringan FO, hingga penyediaan catu daya, baik *on-grid,* maupun *off-grid* serta layanan *civil, mechanical,* dan *electrical* untuk mendukung portofolio *tower-related businesses.*
b. Layanan pengurusan dokumen legal menara telekomunikasi, termasuk persetujuan bangunan gedung bagi semua *tenant* di seluruh Indonesia.
c. Proses d*eployment* yang cepat dengan biaya yang kompetitif, memberikan efisiensi bagi pelanggan dalam pengelolaan infrastruktur telekomunikasi.
d. Cakupan layanan yang luas, mencakup seluruh wilayah Indonesia, memastikan dukungan optimal bagi pelanggan di berbagai lokasi strategis.

2. *Managed Service*

Managed Service adalah layanan alih kelola (*outsourcing*) yang mencakup pengelolaan aset atau proses pemeliharaan aset pelanggan secara menyeluruh. Layanan ini melibatkan berbagai aspek, seperti SDM, alat produksi, mobilisasi, dan sistem monitoring.

Mitratel menyediakan *Managed Service* dalam beberapa unit kerja utama, yaitu *Fiber Optic Backbone Managed Service* bertanggung jawab atas ketersediaan infrastruktur transportasi *fiber optic*, *backbone,* serta *remote metro junction* Telkom. Layanan ini mencakup patroli jalur *fiber optic*, pengawasan, pengamanan terhadap gangguan pihak ketiga, pemeliharaan *preventive*, serta perbaikan gangguan (*corrective maintenance*).

Fiber Optic Transport Managed Service berfokus pada ketersediaan *transport fiber optic* (*Outside Plant*/OSP) serta pengelolaan suku cadang perangkat *internet service provider* milik Telkomsel. Layanan ini mencakup patroli, pengawasan, dan FO, serta dukungan suku cadang dengan standar waktu respons disesuaikan dengan kebutuhan operasional pelanggan. Selain itu, *service request support management* tersedia 24/7 untuk memastikan layanan tetap optimal.

Radio IP dan *IP Long Haul* merupakan layanan *Managed Service* yang mendukung ketersediaan *transport radio-IP node-B.* Layanan ini melibatkan penyediaan teknisi, alat kerja, pemeliharaan korektif (*corrective maintenance*), serta dukungan *service request support management* dan layanan tambahan sesuai permintaan pelanggan.

solutions, including the provision of generators, solar panels, and mechanical and electrical services. To support licensing and operations, Mitratel provides service solutions such as site acquisition processing, building permit arrangements, as well as IBS and other related services.

The advantages of Mitratel's Project Solution services are as follows:

a. One-stop, end-to-end solution, covering everything starting from planning, tower construction and strengthening, to FO network development, to power supply provision, both on-grid and off-grid, along with civil, mechanical, and electrical services to support the tower-related business portfolio.
b. Telecommunication tower legal document processing, including building approval permits for all tenants across Indonesia.
c. Fast deployment process with competitive costs, ensuring efficiency for customers in managing telecommunications infrastructure.
d. Extensive service coverage, spanning across Indonesia to provide optimal support for customers in various strategic locations.

2. Managed Service

Managed Service is an outsourcing service that involves comprehensive asset management or asset maintenance processes for customers. This service covers various aspects, including HR, production equipment, mobilization, and monitoring systems.

Mitratel provides Managed Service through several key operational units, including Fiber Optic Backbone Managed Service, which is responsible for the availability of fiber optic transport infrastructure, backbone, and Telkom's remote metro junction. This service includes fiber optic route patrols, supervision, security against third-party disruptions, preventive maintenance, and troubleshooting issues (corrective maintenance).

Fiber Optic Transport Managed Service focuses on the availability of fiber optic transport (Outside Plant/OSP) and the management of spare parts for Telkomsel's internet service provider equipment. This service includes patrol, monitoring, and FO, as well as spare parts support with response time standards tailored to customers' operational needs. Additionally, service request support management is available 24/7 to ensure optimal service performance.

Radio IP and IP Long Haul is a Managed Service that supports the availability of radio-IP transport for Telkomsel's node-B network owned by Telkom. This service includes technician deployment, work equipment provision, corrective maintenance, service request support management, and additional services based on customer requests.

Digital, Energy, and Facility (DEFA) *Managed Service* berfokus pada pemeliharaan Catu daya, *Mechanical, and Electrical* (CME). Layanan ini mencakup pemantauan operasional, pemeliharaan perangkat CME secara preventif, serta kebersihan ruangan perangkat untuk memastikan operasional yang optimal.

Fiber Optic Last Mile Managed Service berfungsi sebagai pengawasan dan patroli 24/7 terhadap jalur kabel FO, terutama di area *backbone* dan akses FO. Tujuannya adalah mencegah gangguan akibat faktor alam maupun pihak ketiga yang dapat berdampak pada konektivitas jaringan.

Keunggulan *Managed Service* Mitratel sebagai berikut:

a. Pengelolaan aset operator yang mencakup jaringan *fiber optic backbone,* perangkat radio IP/*microwave*, serta CME untuk mendukung portofolio *tower-related businesses.*
b. Cakupan layanan yang mencakup seluruh wilayah Indonesia, memastikan layanan pemeliharaan dan pengelolaan aset yang optimal di berbagai area operasional.

3. *Power as a Service*

Power as a Service (PaaS) adalah layanan penyediaan pasokan energi listrik untuk menara telekomunikasi dengan berbagai solusi hemat biaya dan ramah lingkungan. Layanan ini dirancang untuk memastikan ketersediaan daya yang andal guna mendukung operasional menara, baik di area yang terhubung ke jaringan listrik (*on-grid)* maupun di lokasi yang memiliki keterbatasan akses listrik (*semi on-grid* dan *off-grid).*

Mitratel menawarkan berbagai solusi energi dalam layanan PaaS, berupa layanan *main power* dan *backup power system* dalam penyediaan pasokan energi listrik, termasuk pada *solar panel system*, *direct current power* menggunakan *rectifier* dan baterai lithium, serta pemanfaatan energi baru dan terbarukan lainnya. Dengan penerapan teknologi ini, Mitratel tidak hanya meningkatkan efisiensi operasional, tetapi berkontribusi terhadap reduksi emisi karbon dan mendukung inisiatif energi berkelanjutan di sektor menara telekomunikasi.

4. *Micro DC*

Micro DC adalah solusi inovatif yang meningkatkan efisiensi operasional dan keberlanjutan, termasuk dalam industri *sport stadium*. Dengan menghadirkan *server micro DC* di lokasi operasional, solusi ini memungkinkan pemrosesan data secara lokal, mengurangi ketergantungan pada pusat data, dan meminimalkan latensi pada pengaplikasian IoT ataupun *Content Delivery Networks* (CDN).

Dalam *sport stadium*, solusi ini memiliki 2 fitur utama:
a. *AI Crowd Monitoring*, yaitu menggunakan kecerdasan buatan untuk menghitung jumlah pengunjung secara *real-time* melalui sistem pemantauan berbasis video.

Digital, Energy, and Facility (DEFA) Managed Service focuses on Power Supply, Mechanical, and Electrical (CME) maintenance. This service includes operational monitoring, preventive maintenance of CME equipment, and equipment room cleanliness to ensure optimal operations.

Fiber Optic Last Mile Managed Service functions as 24/7 surveillance and patrolling of FO cable routes, especially in backbone areas and FO access networks. The main goal is to prevent disruptions caused by natural factors or third parties that could impact network connectivity.

The advantages of Mitratel's Managed Service are as follows:
a. Management of operator assets, including fiber optic backbone networks, IP radio/microwave devices, and CME to support the tower-related businesses portfolio.
b. Service coverage across all regions of Indonesia, ensuring optimal maintenance and asset management services in various operational areas.

3. Power as a Service

Power as a Service (PaaS) is a service that provides electrical power supply for telecommunications towers with various cost-efficient and environmentally friendly solutions. This service is designed to ensure reliable power availability to support tower operations, whether in areas connected to the power grid (on-grid) or in locations with limited access to electricity (semi on-grid and off-grid).

Mitratel offers various energy solutions within the PaaS service, in the form of main power and backup power system services in providing electricity supply, including in solar panel systems, direct current power using rectifiers and lithium batteries, as well as the utilization of other renewable energy sources. Through the implementation of this technology, Mitratel not only enhances operational efficiency but also contributes to reducing carbon emissions and supporting sustainable energy initiatives in the telecommunications tower sector.

4. Micro DC

Micro DC is an innovative solution that enhances operational efficiency and sustainability, including in the sports stadium industry. By deploying micro DC servers at operational sites, this solution enables local data processing, reduces dependence on data centers, and minimizes latency in the implementation of IoT or Content Delivery Networks (CDN) applications.

In sports stadiums, this solution has 2 main features:
a. AI Crowd Monitoring, which utilizes artificial intelligence to count the number of visitors in real-time through a video-based monitoring system.

b. *AI Face Recognition* yang memungkinkan identifikasi otomatis wajah individu yang telah terdaftar, meningkatkan keamanan dan efisiensi dalam proses akses masuk.

Pemrosesan data yang lebih cepat dan efisien di lokasi tidak hanya meningkatkan keamanan dan kinerja sistem, tetapi juga membantu mengurangi konsumsi energi dan jejak karbon, sejalan dengan prinsip keberlanjutan dalam infrastruktur digital.

b. AI Face Recognition, enabling automatic identification of registered individuals, enhancing security and efficiency in the access control process.

Faster and more efficient on-site data processing not only enhances security and system performance but also helps reduce energy consumption and carbon footprint, aligning with sustainability principles in digital infrastructure.

5. ***Others Connectivity***

Others Connectivity disiapkan untuk mendukung layanan *Non-Terrestrial Network* berupa sistem konektivitas yang beroperasi di atas permukaan bumi (hingga ketinggian 20 km) dengan pemanfaatan teknologi *Flying Tower System* (FTS) yang beroperasi di area lapisan bumi stratosfer. Layanan ini berfungsi sebagai jaringan penghubung (*backhaul*) yang menghubungkan BTS dengan pusat kontrol operator telekomunikasi, khususnya di daerah pelosok yang tidak memiliki akses oleh jaringan *terrestrial*, seperti FO maupun radio *Microwave* (MW). Produk portfolio FTS sedang dalam tahapan *Proof of Concept (PoC).*

5. **Others Connectivity**

Others Connectivity is prepared to support Non-Terrestrial Network services in the form of connectivity systems operating above the Earth's surface (up to an altitude of 20 km) through the utilization of Flying Tower System (FTS) technology operating in the stratospheric layer. This service functions as a backhaul network, connecting BTS to the telecom operator's control center, particularly in remote areas without access to terrestrial networks such as FO or Microwave radio (MW). The FTS product portfolio is currently in the Proof of Concept (PoC) stage.

Kinerja dan Profitabilitas Segmen Usaha [ARA-A.1.10.1.b] [ARA-A.1.10.1.c]
Performance and Profitability of Business Segments

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	Sewa Menara dan FO Towers and FO Lease	Lainnya Others	Konsolidasian Consolidated	Description
		2025		
Pendapatan	**8.858.770**	**675.313**	**9.534.083**	**Revenue**
Beban Pokok Pendapatan	**(4.085.831)**	**(642.123)**	**(4.727.954)**	**Cost of Revenues**
Laba Bruto	**4.772.939**	**33.190**	**4.806.129**	**Gross Income**
		2024		
Pendapatan	8.673.679	634.107	9.307.786	Revenue
Beban Pokok Pendapatan	(3.969.558)	(537.172)	(4.506.730)	Cost of Revenues
Laba Bruto	4.704.121	96.935	4.801.056	Gross Income
		Peningkatan (Penurunan) Increase (Decrease) **(%)**		
Pendapatan	2,1	6,5	2,4	Revenue
Beban Pokok Pendapatan	2,9	19,5	4,9	Cost of Revenues
Laba Bruto	1,5	(65,8)	0,1	Gross Income

Pada tahun 2025, pendapatan konsolidasian Perseroan tercatat sebesar Rp9.534 miliar, menunjukkan peningkatan sebesar 2,4% dibandingkan tahun 2024 yang mencapai Rp9.308 miliar. Perubahan kinerja pendapatan tersebut terutama dipengaruhi oleh dinamika bisnis di sektor infrastruktur telekomunikasi, dengan segmen sewa menara telekomunikasi memberikan kontribusi sebesar 92,9%, sementara segmen lainnya menyumbang sebesar 7,1%. Kinerja ini mencerminkan fokus Perseroan dalam memperkuat pendapatan berulang (*recurring*

In 2025, the Company's consolidated revenue amounted to Rp9,534 billion, reflecting an increase of 2.4% compared to that of 2024, which recorded Rp9,308 billion. This change in revenue performance was primarily influenced by business dynamics in the telecommunication infrastructure sector, with the tower leasing segment contributing 92.9%, while the other segments contributed 7.1%. This performance reflects the Company's focus on strengthening recurring income while optimizing growth potential from supporting business lines.

income) sekaligus mengoptimalkan potensi pertumbuhan dari lini usaha pendukung. *Tower leasing* dan *tower-related business* tetap menjadi kontributor utama yang menopang stabilitas pendapatan. *Tower leasing* tumbuh dengan didorong oleh penambahan menara dan kolokasi secara organik sejalan dengan ekspansi dan kebutuhan densifikasi jaringan operator seluler yang menjadi peluang pertumbuhan bisnis Perseroan dengan sebaran menara terbanyak di Indonesia khususnya wilayah luar pulau Jawa. Fiber menjadi mesin pertumbuhan baru Perseroan dengan mencatatkan pertumbuhan solid sebesar 18,1% didukung oleh ekspansi FTTT baik secara organik maupun inorganik, seiring meningkatnya kebutuhan operator dalam meningkatkan kualitas dan kapasitas jaringan.

Tower leasing and tower-related businesses remain the main contributors supporting revenue stability. Tower leasing grew, driven by the addition of towers and organic co-location in line with the expansion and densification needs of mobile network operators, representing a key business growth opportunity for the Company, which has the widest tower footprint in Indonesia, particularly outside Java. Fiber has become a new growth engine for the Company, recording solid growth of 18.1%, supported by FTTT expansion both organically and inorganically, in line with increasing operator demand to enhance network quality and capacity.

Aspek Pemasaran [ARA-A.1.10.11]
Marketing Aspects

Strategi Pemasaran [ARA-B.B.1]

Mitratel secara konsisten memperkuat kepemimpinan di sektor infrastruktur telekomunikasi melalui penerapan strategi pemasaran yang adaptif, terintegrasi, dan berorientasi pada penciptaan nilai jangka panjang. Strategi ini dirancang untuk mendukung kebutuhan pertumbuhan operator telekomunikasi sekaligus memastikan keberlanjutan kinerja Perseroan di tengah dinamika industri yang semakin kompetitif.

Perseroan mengimplementasikan pendekatan *proactive consultative selling*, di mana Mitratel tidak hanya berperan sebagai penyedia infrastruktur pasif, tetapi juga sebagai mitra strategis bagi operator telekomunikasi dalam merancang solusi jaringan yang optimal, efisien, dan selaras dengan rencana ekspansi bisnis pelanggan. Pendekatan ini memungkinkan Perseroan untuk membangun hubungan jangka panjang dengan pelanggan utama serta meningkatkan kualitas pendapatan yang berkelanjutan.

Sebagai bagian dari strategi pemasaran tersebut, Mitratel menawarkan paket layanan terintegrasi yang mencakup *tower leasing*, *fiber connectivity*, *power as a service*, serta layanan pendukung lainnya. Integrasi layanan ini memberikan kemudahan bagi pelanggan dalam pengelolaan jaringan, meningkatkan efisiensi operasional, serta mengurangi kebutuhan belanja modal (*capital expenditure*) yang signifikan. Dengan demikian, operator dapat mempercepat implementasi layanan sekaligus mengoptimalkan struktur biaya mereka.

Marketing Strategy [ARA-B.B.1]

Mitratel consistently strengthens its leadership in the telecommunications infrastructure sector through the implementation of adaptive, integrated, and value-driven marketing strategies. This strategy is designed to support the growth needs of telecommunications operators while ensuring the sustainability of the Company's performance amid increasingly competitive industry dynamics.

The Company implements a proactive consultative selling approach, whereby Mitratel not only acts as a passive infrastructure provider but also serves as a strategic partner for telecommunications operators in designing network solutions that are optimal, efficient, and aligned with customers' business expansion plans. This approach enables the Company to build long-term relationships with key customers while enhancing the quality of sustainable revenue.

As part of this marketing strategy, Mitratel offers integrated service packages that include tower leasing, fiber connectivity, power as a service, and other supporting services. This service integration provides convenience for customers in network management, enhances operational efficiency, and reduces the need for significant capital expenditure. As a result, operators can accelerate service implementation while optimizing their cost structure.

Dalam rangka meningkatkan efektivitas pemasaran dan memperkuat pengambilan keputusan berbasis data, Mitratel juga memanfaatkan *marketing analytics tools* untuk mengidentifikasi potensi lokasi menara dan peluang kolokasi secara lebih akurat dan strategis. Pemanfaatan analitik ini mendukung optimalisasi ekspansi jaringan pada wilayah dengan potensi permintaan tinggi, sekaligus meningkatkan efisiensi pemanfaatan aset Perseroan.

In order to enhance marketing effectiveness and strengthen data-driven decision-making, Mitratel also utilizes marketing analytics tools to identify potential tower locations and colocation opportunities more accurately and strategically. The use of this analytics supports the optimization of network expansion in areas with high demand potential, while improving the efficiency of the Company's asset utilization.

Melalui kombinasi pendekatan konsultatif, integrasi layanan, dan pemanfaatan teknologi analitik, Mitratel semakin memantapkan posisi sebagai penyedia infrastruktur telekomunikasi yang adaptif, efisien, dan berorientasi pada pertumbuhan berkelanjutan. Strategi pemasaran ini tidak hanya mendukung perluasan konektivitas digital nasional, tetapi juga memperkuat fondasi kinerja keuangan Perseroan serta menciptakan nilai jangka panjang bagi para pemangku kepentingan, termasuk investor.

Through the combination of a consultative approach, service integration, and the utilization of analytics technology, Mitratel further strengthens its position as an adaptive, efficient, and growth-oriented telecommunications infrastructure provider. This marketing strategy not only supports the expansion of national digital connectivity but also reinforces the Company's financial performance foundation and creates long-term value for stakeholders, including investors.

Rencana Bisnis Tahun 2026 [ARA-B.B.1]

2026 Business Plans [ARA-B.B.1]

Menapaki tahun 2026, Mitratel menegaskan arah strategis untuk semakin memantapkan kepemimpinan sebagai penyedia infrastruktur telekomunikasi terintegrasi di Indonesia. Dinamika industri yang terus berkembang, ditandai dengan konsolidasi operator seluler (MNO), percepatan adopsi teknologi 5G, serta pemanfaatan kecerdasan buatan (AI) dan konektivitas digital, menciptakan peluang sekaligus tantangan yang menuntut kesiapan infrastruktur yang andal, efisien, dan berkelanjutan.

Entering 2026, Mitratel reaffirms its strategic direction to further strengthen its leadership as an integrated telecommunications infrastructure provider in Indonesia. The continuously evolving industry dynamics, marked by mobile network operator (MNO) consolidation, the acceleration of 5G technology adoption, as well as the growing utilization of artificial intelligence (AI) and digital connectivity, create both opportunities and challenges that require reliable, efficient, and sustainable infrastructure readiness.

Dari sisi kondisi pasar, kebutuhan terhadap infrastruktur telekomunikasi diperkirakan tetap tumbuh seiring dengan ekspansi jaringan ke wilayah non-Jawa, peningkatan kualitas layanan data, serta optimalisasi jaringan pasca-konsolidasi MNO. Perkembangan teknologi baru, termasuk *network virtualization, AI-driven network management*, dan *edge infrastructure*, mendorong pergeseran model bisnis menuju ekosistem infrastruktur yang lebih terintegrasi.

From a market perspective, demand for telecommunications infrastructure is expected to continue growing in line with network expansion into non-Java regions, improvements in data service quality, and network optimization in the post-consolidation phase of MNOs. The development of new technologies, including network virtualization, AI-driven network management, and edge infrastructure, is driving a shift in the business model toward a more integrated infrastructure ecosystem.

Pada bisnis inti, Mitratel terus memperkuat portofolio menara baik di Jawa maupun luar Jawa, dengan fokus pada optimalisasi aset eksisting dan peningkatan *tenancy ratio*. Adopsi 5G menjadi katalis utama pertumbuhan, seiring meningkatnya kebutuhan densifikasi jaringan. Selain itu, Mitratel mempercepat pengembangan *adjacent business*, khususnya serat optik, melalui peningkatan kapabilitas jaringan fiber untuk mendukung layanan baru berbasis konektivitas berkecepatan tinggi, dan rendah latensi.

In its core business, Mitratel continues to strengthen its tower portfolio both in Java and outside Java, with a focus on optimizing existing assets and increasing the tenancy ratio. The adoption of 5G serves as a key growth catalyst, in line with the rising need for network densification. In addition, Mitratel is accelerating the development of adjacent businesses, particularly fiber optics, by enhancing its fiber network capabilities to support new services based on high-speed, low-latency connectivity.

Mitratel juga secara aktif menangkap peluang dari bisnis baru, termasuk PaaS, FWA, FTS, *equipment sharing,* IoT, serta implementasi AI dalam pengelolaan dan optimalisasi infrastruktur. Inisiatif ini tidak hanya memperluas sumber pendapatan, tetapi juga memperkuat peran Mitratel dalam mendukung transformasi digital lintas sektor.

Mitratel is also actively capturing opportunities from new businesses, including PaaS, FWA, FTS, equipment sharing, IoT, as well as the implementation of AI in infrastructure management and optimization. These initiatives not only expand revenue streams but also strengthen Mitratel's role in supporting cross-sector digital transformation.

Untuk mendukung pengembangan ini, Mitratel mengalokasikan belanja modal sebesar Rp5,5 triliun pada tahun 2026, yang akan difokuskan dalam pengembangan bisnis menara dan jaringan fiber, meningkatkan efisiensi operasional, peningkatan kualitas layanan, dan ketangguhan infrastruktur. Dalam rangka mempercepat pertumbuhan dan menciptakan peningkatan skala bisnis, Mitratel menjalankan strategi anorganik melalui *strategic merger and acquisition* yang selektif dan terukur. Akuisisi aset menara, serat optik, maupun infrastruktur pendukung lainnya diarahkan untuk meningkatkan pemerataan jaringan, mempercepat penetrasi layanan, serta memperkuat posisi Perseroan dalam ekosistem telekomunikasi nasional.

Sejalan dengan itu, Mitratel terus mendorong digitalisasi operasional melalui penguatan *digital platform* dan sistem berbasis data (*digital enhancement*) untuk mendukung proses bisnis secara *end-to-end*. Digitalisasi ini diintegrasikan dalam kerangka *Governance, Risk, and Compliance* (GRC) yang tertanam dalam model bisnis Perseroan, guna memastikan pengelolaan peluang, risiko, dan kewajiban perusahaan berjalan secara seimbang, terukur, dan berkelanjutan.

Melalui strategi tersebut, Mitratel menargetkan pertumbuhan bisnis yang berkelanjutan di atas rata-rata industri, dengan tetap menjaga struktur biaya yang efisien dan profitabilitas yang solid. Di saat yang sama, Perseroan berkomitmen untuk mempertahankan dan memperkuat penerapan prinsip ESG sebagai fondasi utama pertumbuhan jangka panjang, termasuk kontribusi terhadap pemerataan ekonomi digital dan keberlanjutan lingkungan di seluruh Indonesia.

Pangsa Pasar

Mitratel terus memperluas jangkauan bisnis melalui strategi ekspansi yang terarah dan inovatif, memperkuat posisi Perseroan sebagai pemimpin di industri infrastruktur telekomunikasi Indonesia. Sepanjang tahun 2025, Perseroan mencatat pertumbuhan yang solid dengan peningkatan jumlah menara telekomunikasi menjadi 40.230 unit, yang diperoleh melalui kombinasi akuisisi strategis dan pembangunan menara baru. Di saat yang sama, jaringan FO turut mengalami perkembangan signifikan hingga mencapai 57.199 km, sebagai bagian dari komitmen Perseroan dalam memperkuat konektivitas digital nasional. Pada tahun 2025, Mitratel mempertahankan pangsa pasar terbesar di industri menara telekomunikasi nasional, dengan estimasi market share sekitar 32% berdasarkan jumlah alat produksi dibandingkan kompetitor.

Transformasi Mitratel menuju perusahaan infrastruktur digital terintegrasi semakin nyata melalui implementasi strategi FTTT dan FTTM yang memperkuat layanan fiberisasi. Inisiatif ini memberikan nilai tambah bagi operator telekomunikasi serta membuka peluang pertumbuhan baru di era digital. Dukungan sinergis bersama Telkom Group juga berperan penting dalam

To support this development, Mitratel allocated capital expenditure of Rp5.5 trillion in 2026, which will be focused on developing tower and fiber network business, improving operational efficiency, enhancing service quality, and infrastructure resilience. To accelerate growth and create greater business scale, Mitratel is implementing an inorganic strategy through selective and measured strategic mergers and acquisitions. The acquisition of tower assets, fiber optics, as well as other supporting infrastructure is directed toward expanding network coverage, accelerating service penetration, and strengthening the Company's position within the national telecommunications ecosystem.

In line with this, Mitratel continues to drive operational digitalization through the strengthening of digital platforms and data-based systems (digital enhancement) to support end-to-end business processes. This digitalization is integrated within the Governance, Risk, and Compliance (GRC) framework embedded in the Company's business model to ensure that the management of opportunities, risks, and corporate obligations is conducted in a balanced, measurable, and sustainable manner.

Through this strategy, Mitratel targets sustainable business growth above the industry average while maintaining an efficient cost structure and solid profitability. At the same time, the Company is committed to maintaining and strengthening the implementation of ESG principles as the primary foundation for long-term growth, including contributing to the equitable development of the digital economy and environmental sustainability across Indonesia.

Market Share

Mitratel continued to expand its business reach through targeted and innovative expansion strategies, strengthening the Company's position as a leader in Indonesia's telecommunications infrastructure industry. Throughout 2025, the Company recorded solid growth with an increase in the number of telecommunication towers to 40,230 units, achieved through a combination of strategic acquisitions and new tower construction. At the same time, the FO network also experienced significant development, reaching 57,199 km as part of the Company's commitment to enhancing national digital connectivity. In 2025, Mitratel maintained the largest market share in the national telecommunications tower industry, with an estimated market share of around 32% based on the number of production assets compared to competitors.

Mitratel's transformation into an integrated digital infrastructure company has become increasingly evident through the implementation of its FTTT strategy and FTTM, which strengthens the Company's fiberization services. This initiative provides added value for telecommunication operators while opening new growth opportunities in the digital era. Synergistic

mempercepat ekspansi jaringan dan meningkatkan kualitas layanan Perseroan. Pertumbuhan bisnis Perseroan didukung oleh basis pelanggan utama dari operator seluler nasional (MNO) berprofil *blue-chip*, termasuk Telkomsel, Indosat Ooredoo Hutchison, dan XLSmart, yang memberikan stabilitas pendapatan jangka panjang.

Di tengah tantangan ekonomi global, Mitratel tetap menunjukkan kinerja positif dengan pertumbuhan pendapatan sebesar 2,4% menjadi Rp9.534 miliar, dan EBITDA meningkat 1,8% mencapai Rp7.835 miliar. Capaian ini mencerminkan ketahanan bisnis dan daya saing Mitratel dalam menghadapi dinamika pasar yang kompetitif.

Dengan fondasi keuangan yang kuat, strategi pertumbuhan yang adaptif, serta meningkatnya permintaan terhadap infrastruktur telekomunikasi dan layanan FO, Mitratel optimis dapat terus memperluas pangsa pasar dan memperkuat posisi sebagai penyedia solusi infrastruktur digital terdepan di Indonesia, seiring percepatan implementasi teknologi 5G dan transformasi digital nasional.

support from the Telkom Group also plays a crucial role in accelerating network expansion and enhancing the Company's service quality. The Company's business growth is supported by a core customer base of blue-chip national mobile network operators (MNOs), including Telkomsel, Indosat Ooredoo Hutchison, and XLSmart, which provide long-term revenue stability.

Amid global economic challenges, Mitratel continued to deliver positive performance, with revenue growing by 2.4% to Rp9,534 billion, and EBITDA increasing by 1.8% to Rp7,835 billion. These achievements reflect the resilience and competitiveness of Mitratel's business in navigating a dynamic and competitive market.

With a strong financial foundation, an adaptive growth strategy, and rising demand for telecommunication infrastructure and FO services, Mitratel is optimistic about its ability to further expand market share and strengthen its position as a leading digital infrastructure solutions provider in Indonesia, along with the accelerated implementation of 5G technology and national digital transformation.



Tinjauan Keuangan [ARA-A.1.10.2]
Financial Overview

Pembahasan kinerja keuangan berikut disusun berdasarkan Laporan Keuangan Konsolidasian Perseroan yang telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia. Laporan Keuangan Konsolidasian untuk tahun yang berakhir pada 31 Desember 2025 telah diaudit oleh Kantor Akuntan Publik Purwanto, Susanti & Surja (anggota Ernst & Young Global) dan 2024 telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro, & Surja (anggota Ernst & Young Global) sesuai dengan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Auditor independen telah memberikan opini tanpa modifikasian atas Laporan Keuangan Perseroan. Sejalan dengan hal tersebut, Dewan Komisaris dan Direksi, serta pejabat terkait di Perseroan, telah menegaskan bahwa Laporan Keuangan Tahunan disusun dan disajikan secara benar dan wajar dalam semua hal yang material, sesuai dengan Standar Akuntansi Keuangan yang berlaku.

The following discussion of financial performance is based on the Company's Consolidated Financial Statements, which have been prepared in accordance with Indonesian Financial Accounting Standards. The Consolidated Financial Statements for the years ended December 31, 2025 were audited by the Public Accounting Firm Purwanto, Susanti & Surja (a member of Ernst & Young Global, and 2024 were audited by the Public Accounting Firm Purwantono, Sungkoro, & Surja (a member of Ernst & Young Global) in accordance with the Auditing Standards established by the Indonesian Institute of Certified Public Accountants. The independent auditor has issued an unmodified opinion on the Company's Financial Statements. In line with this, the Board of Commissioners and the Board of Directors, as well as relevant officers of the Company, have affirmed that the Annual Financial Statements have been prepared and presented fairly, in all material respects, in accordance with the applicable Financial Accounting Standards.

Laporan Keuangan Konsolidasian Tahunan audit tahun buku 2025 dirilis pada 31 Maret 2026, yaitu sebelum paling lambat pada akhir bulan ketiga setelah tanggal Laporan Keuangan Tahunan, sehingga memenuhi ketentuan ketepatan waktu pelaporan.

The audited Annual Consolidated Financial Statements for the 2025 financial year were released on March 31, 2026, which is before the latest deadline at the end of the third month after the Annual Financial Statements date, thereby complying with the timeliness reporting requirements.

Laporan Posisi Keuangan Konsolidasian
Consolidated Statement of Financial Position

Aset [ARA-A.1.10.2.a]
Assets

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Aset Lancar					**Current Asset**
Kas dan Setara Kas - Neto	608.669	596.554	12.115	2,0	Cash and Cash Equivalents - Net
Piutang Usaha - Neto					Trade Receivables - Net
Pihak Berelasi	1.498.073	1.253.963	244.110	19,5	Related Parties
Pihak Ketiga	713.928	749.809	(35.881)	(4,8)	Third Parties
Beban Dibayar di Muka	121.985	99.016	22.969	23,2	Prepaid Expenses
Pajak Dibayar di Muka	36.463	105.233	(68.770)	(65,4)	Prepaid Taxes
Aset Lancar Lainnya - Neto	72.279	641.951	(569.672)	(88,7)	Other Current Asset - Net
Total Aset Lancar	3.051.397	**3.446.526**	**(395.129)**	**(11,5)**	**Total Current Assets**
Aset Tidak Lancar					**Non-Current Assets**
Aset Tetap - Neto	45.383.906	45.240.235	143.671	0,3	Fixed Assets - Net
Aset Hak-Guna - Neto	8.398.583	7.677.476	721.107	9,4	Right-of-Use Assets - Net
Uang Muka Pembelian Aset Tetap - Neto	21.276	37.111	(15.835)	(42,7)	Advance Payments for Purchase of Fixed Assets - Net

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Beban Dibayar di Muka - Setelah Dikurangi Bagian Lancar	51.689	30.652	21.037	68,6	Prepaid Expenses - Net of Current Portion
Taksiran Tagihan Pajak	39.592	48.317	(8.725)	(18,1)	Estimated Claims for Tax Refund
Aset Tak Berwujud - Neto	850.239	949.926	(99.687)	(10,5)	Intangible Assets - Net
Goodwill	466.719	466.719	0	0,0	Goodwill
Aset Pajak Tangguhan	1.413	3.865	(2.452)	(63,4)	Deferred Tax Assets
Aset Tidak Lancar Lainnya	85.315	238.875	(153.560)	(64,3)	Other Non-Current Assets
Total Aset Tidak Lancar	**55.298.732**	**54.693.176**	**605.556**	**1,1**	**Total Non-Current Assets**
Total Aset	**58.350.129**	**58.139.702**	**210.427**	**0,4**	**Total Assets**

Total Aset [ARA-A.1.10.2.a]

Pada akhir tahun 2025, Perseroan mencatatkan total aset sebesar Rp58.350 miliar, meningkat sebesar 0,4% dibandingkan tahun sebelumnya sebesar Rp58.140 miliar. Peningkatan aset ini terutama dipengaruhi oleh peningkatan aset tidak lancar yang meningkat sebesar 1,1%, mencerminkan pertumbuhan aset yang baik seiring dengan ekspansi infrastruktur menara dan jaringan kabel optik yang selektif.

Total Assets [ARA-A.1.10.2.a]

At the end of 2025, the Company recorded total assets of Rp58,350 billion, an increase of 0.4% compared to the previous year's Rp58,140 billion. This increase in assets was primarily driven by an increase in non-current assets of 1.1%, reflecting solid asset growth in line with the selective expansion of tower infrastructure and fiber optic networks.

Total Aset Lancar [ARA-A.1.10.2.a]

Per 31 Desember 2025, Mitratel mencatatkan aset lancar sebesar Rp3.051 miliar, menurun sebesar 11,5% dibandingkan tahun sebelumnya sebesar Rp3.447 miliar. Penurunan terutama dari penurunan aset lancar lainnya – neto yang menurun sebesar 88,7% didorong oleh realisasi kolektibilitas atas sejumlah piutang usaha dan piutang non-usaha yang terjaga dengan baik.

Total Current Assets [ARA-A.1.10.2.a]

As of December 31, 2025, Mitratel recorded current assets of Rp3,051 billion, a decrease of 11.5% compared to the previous year's Rp3,447 billion. The decrease was mainly attributable to a decline in other current assets – net, which decreased by 88.7%, driven by the realization of collectability of several trade receivables and non-trade receivables that were well maintained.

Total Aset Tidak Lancar [ARA-A.1.10.2.a]

Total aset tidak lancar Perseroan di akhir tahun 2025 tercatat sebesar Rp55.299 miliar, meningkat sebesar 1,1% dibandingkan tahun sebelumnya sebesar Rp54.693 miliar. Peningkatan ini terutama dari aset hak guna yang meningkat sebesar 9,4% sejalan dengan penambahan sewa lahan untuk kebutuhan pembangunan site menara telekomunikasi baru sepanjang tahun.

Total Non-Current Assets [ARA-A.1.10.2.a]

The Company's total non-current assets at the end of 2025 amounted to Rp55,299 billion, an increase of 1.1% compared to the previous year's Rp54,693 billion. This increase was primarily driven by right-of-use assets, which increased by 9.4% in line with the addition of land leases for the development of new telecommunication tower sites throughout the year.

Liabilitas [ARA-A.1.10.2.b]
Liabilities

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Liabilitas Jangka Pendek					**Current Liabilities**
Pinjaman Jangka Pendek	400.000	4.219.000	(3.819.000)	(90,5)	Short-Term Loans
Obligasi	-	247.358	(247.358)	(100,0)	Bonds
Utang Usaha					Trade Payables
Pihak Berelasi	162.101	177.701	(15.600)	(8,8)	Related Parties

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Pihak Ketiga	1.206.652	1.799.651	(592.999)	(33,0)	Third Parties
Utang Lain-Lain	27.016	23.416	3.600	15,4	Other Payables
Utang Pajak	107.121	85.743	21.378	24,9	Taxes Payable
Beban yang Masih Harus Dibayar	1.128.198	1.332.314	(204.116)	(15,3)	Accrued Expenses
Liabilitas Kontrak					Contract Liabilities
Pihak Berelasi	235.982	120.845	115.137	95,3	Related Parties
Pihak Ketiga	379.259	663.828	(284.569)	(42,9)	Third Parties
Liabilitas Jangka Panjang Jatuh Tempo dalam Satu Tahun:					Current Maturities of Long-Term Liabilities:
Pinjaman Jangka Panjang	3.514.898	3.243.053	271.845	8,4	Long-Term Loans
Liabilitas Sewa	339.137	373.031	(33.894)	(9,1)	Lease Liabilities
Total Liabilitas Jangka Pendek	**7.500.364**	**12.285.940**	**(4.785.576)**	**(39,0)**	**Total Current Liabilities**
Liabilitas Jangka Panjang					**Non-Current Liabilities**
Liabilitas Jangka Panjang Setelah Dikurangi Bagian Jatuh Tempo dalam Satu Tahun:					Long-Term Liabilities - Net of Current Maturities:
Pinjaman Jangka Panjang	15.251.170	10.168.163	5.083.007	50,0	Long-Term Loans
Liabilitas Sewa	1.972.833	2.045.446	(72.613)	(3,5)	Lease Liabilities
Provisi Jangka Panjang	112.522	100.043	12.479	12,5	Long-Term Provision
Liabilitas Imbalan Kerja Karyawan	17.093	8.467	8.626	101,9	Employee Benefits Liabilities
Liabilitas Pajak Tangguhan	144.946	144.949	(3)	(0,0)	Deferred Tax Liabilities
Total Liabilitas Jangka Panjang	**17.498.564**	**12.467.068**	**5.031.496**	**40,4**	**Total Non-Current Liabilities**
Total Liabilitas	**24.998.928**	**24.753.008**	**245.920**	**1,0**	**Total Liabilities**

Total Liabilitas [ARA-A.1.10.2.b]

Pada akhir tahun 2025, Mitratel mencatatkan total liabilitas sebesar Rp24.999 miliar, meningkat sebesar 1,0% dibandingkan tahun sebelumnya sebesar Rp24.753 miliar. Peningkatan terutama dikarenakan liabilitas jangka panjang Perseroan di tahun 2025 mengalami peningkatan sebesar 40,4% yang dipengaruhi oleh penambahan pinjaman jangka panjang untuk mendukung kebutuhan investasi dan pengembangan bisnis.

Total Liabilitas Jangka Pendek [ARA-A.1.10.2.b]

Pada akhir tahun 2025, Perseroan mencatatkan liabilitas jangka pendek sebesar Rp7.500 miliar, menurun sebesar 39,0% dibandingkan tahun 2024 yang sebesar Rp12.286 miliar. Hal ini terutama dipengaruhi oleh penurunan pinjaman jangka pendek sebesar 90,5% yang didorong oleh pelunasan pinjaman jangka pendek yang dilakukan oleh Perseroan sepanjang tahun.

Total Liabilitas Jangka Panjang [ARA-A.1.10.2.b]

Total liabilitas jangka panjang Perseroan di akhir tahun 2025 tercatat sebesar Rp17.499 miliar, meningkat sebesar 40,4% dibandingkan tahun sebelumnya sebesar Rp12.467 miliar. Peningkatan ini terutama dipengaruhi oleh pinjaman jangka panjang yang meningkat sebesar 50,0% di tahun 2025 dipengaruhi oleh penambahan pinjaman jangka panjang untuk mendukung kebutuhan investasi dan pengembangan bisnis.

Total Liabilities [ARA-A.1.10.2.b]

At the end of 2025, Mitratel recorded total liabilities of Rp24,999 billion, an increase of 1.0% compared to the previous year's Rp24,753 billion. The increase was mainly due to the Company's non-current liabilities in 2025 rising by 40.4%, driven by the addition of long-term loans to support investment needs and business development.

Total Current Liabilities [ARA-A.1.10.2.b]

At the end of 2025, the Company recorded current liabilities of Rp7,500 billion, a decrease of 39.0% compared to 2024, which stood at Rp12,286 billion. This was primarily influenced by a decrease in short-term loans of 90.5%, driven by the repayment of short-term loans carried out by the Company throughout the year.

Total Non-Current Liabilities [ARA-A.1.10.2.b]

The Company's total non-current liabilities at the end of 2025 amounted to Rp17,499 billion, an increase of 40.4% compared to the previous year's Rp12,467 billion. This increase was primarily driven by long-term loans, which increased by 50.0% in 2025, influenced by the addition of long-term loans to support investment needs and business development.

Ekuitas [ARA-A.1.10.2.c]
Equity

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Modal Ditempatkan dan Disetor Penuh	19.051.606	19.051.597	9	4,7	Issued and Fully Paid Capital
Tambahan Modal Disetor	12.534.481	12.534.459	22	1,8	Additional Paid-In Capital
Saham Treasuri	(1.495.380)	(1.416.456)	78.924	5,6	Treasury Share
Cadangan Pembayaran Berbasis Saham	5.095	12.545	(7.450)	(59,4)	Reserve Share-Based Payment
Komponen Ekuitas Lain	(1.004)	1.972	(2.976)	(150,9)	Other Components of Equity
Saldo Laba					Retained Earnings
Cadangan Umum	325.468	283.322	42.146	14,9	Appropriated for General Reserve
Belum ditentukan penggunaannya	2.930.935	2.919.255	11.680	0,4	Unappropriated
Total Ekuitas	**33.351.201**	**33.386.694**	**(35.493)**	**(0,1)**	**Total Equity**

Total Ekuitas [ARA-A.1.10.2.c]

Pada akhir tahun 2025, Perseroan mencatatkan total ekuitas sebesar Rp33,351 miliar, menurun sebesar 0,1% dibandingkan tahun 2024 yang sebesar Rp33.387 miliar terutama dipengaruhi oleh pembayaran dividen atas kinerja tahun buku 2024, yang mencerminkan komitmen Perseroan dalam memberikan nilai kepada Pemegang Saham secara optimal.

Total Equity [ARA-A.1.10.2.c]

At the end of 2025, the Company recorded total equity of Rp33.351 billion, a decrease of 0.1% compared to that of 2024, amounting to Rp33,387 billion, primarily influenced by dividend payments for the 2024 financial year, reflecting the Company's commitment to delivering optimal value to Shareholders.

Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian [ARA-A.1.10.2.d]
Consolidated Statement of Profit or Loss and Other Comprehensive Income

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Pendapatan	**9.534.083**	**9.307.786**	**226.297**	**2,4**	**Revenue**
Penyusutan	(1.959.417)	(1.847.794)	111.623	6,0	Depreciation
Amortisasi	(1.722.335)	(1.668.887)	53.448	3,2	Amortization
Konstruksi dan Proyek Manajemen	(631.704)	(525.576)	106.128	20,2	Construction and Project Management
Perencanaan, Operasional, dan Pemeliharaan Menara Telekomunikasi	(395.627)	(438.767)	(43.140)	(9,8)	Planning, Operation, and Maintenance of Telecommunication Towers
Lain-Lain	(18.871)	(25.706)	(6.835)	(26,6)	Others
Beban Pokok Pendapatan	**(4.727.954)**	**(4.506.730)**	**221.224**	**4,9**	**Costs of Revenue**
Laba Bruto	**4.806.129**	**4.801.056**	**5.073**	**0,1**	**Gross Income**
Beban Umum dan Administrasi	(309.780)	(322.387)	(12.607)	(3,9)	General and Administrative Expenses
Beban Kompensasi Karyawan	(308.783)	(299.415)	9.368	3,1	Employee Compensation Expenses
Beban Usaha Lainnya – Neto	(34.594)	(308)	34.286	11.131,8	Other Operating Expenses - Net
Beban Usaha	**(653.157)**	**(622.110)**	**31.047**	**5,0**	**Operating Expenses**
Laba Usaha	**4.152.972**	**4.178.946**	**(25.974)**	**(0,6)**	**Operating Income**
Penghasilan Lain-Lain	137.316	136.587	729	0,5	Other Income
Beban Lain-Lain	(46.619)	(40.686)	5.933	14,6	Other Expenses
Penghasilan Lain-Lain - Neto	**90.697**	**95.901**	**(5.204)**	**(5,4)**	**Other Income - Net**

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Laba Sebelum Beban Pendanaan dan Pajak	**4.243.669**	**4.274.847**	**(31.178)**	**(0,7)**	**Income Before Finance Cost and Tax**
Penghasilan Keuangan	**42.489**	35.646	6.843	19,2	Finance Income
Beban Pendanaan Sewa	**(160.510)**	(165.498)	(4.988)	(3,0)	Finance Lease Costs
Beban Pendanaan	**(1.145.093)**	(1.191.046)	(45.953)	(3,9)	Finance Costs
Laba Sebelum Pajak Final dan Pajak Penghasilan	**2.980.555**	**2.953.949**	**26.606**	**0,9**	**Income Before Final Tax Expense and Income Tax Expense**
Beban Pajak Final	**(732.450)**	(692.629)	39.821	5,7	Final Tax Expense
Laba Sebelum Pajak Penghasilan	**2.248.105**	**2.261.320**	**(13.215)**	**(0,6)**	**Income Before Income Tax**
Beban Pajak - Neto	**(128.753)**	(157.324)	(28.571)	(18,2)	Tax Expense - Net
Laba Tahun Berjalan Sebelum Dampak Penyesuaian Proforma	**2.119.352**	**2.103.996**	**15.356**	**0,7**	**Income for the Year Before Effect of Proforma Adjustment**
Dampak Penyesuaian Proforma atas Laba Tahun Berjalan	**-**	3.675	(3.675)	(100,0)	Effect of Proforma Adjustment on Income for the Year
Laba Tahun Berjalan	**2.119.352**	**2.107.671**	**11.681**	**0,6**	**Income for the Year**
Penghasilan/(Rugi) Komprehensif Lain					**Other Comprehensive Income/(Loss)**
Pos yang Tidak akan Direklasifikasi ke Laba Rugi:					**Item that will Not Be Reclassified to Profit or Loss:**
(Kerugian)/Keuntungan Aktuarial atas Liabilitas Imbalan Kerja Karyawan	**(3.095)**	547	(3.642)	(665,8)	Actuarial (loss)/gains on employee benefits liabilities
Pajak Penghasilan Terkait	**119**	(24)	143	595,8	Income Tax Effect
(Rugi)/Penghasilan Komprehensif Lain - Setelah Pajak	**(2.976)**	523	(3.499)	(669,0)	Other Comprehensive (Loss)/ Income – Net of Tax
Total Penghasilan Komprehensif Tahun Berjalan	**2.116.376**	**2.108.194**	**8.182**	**0,4**	**Total Comprehensive Income for The Year**
Laba per Saham Dasar (Rupiah Penuh)					**Basic Earnings Per Share (Full Amount)**
Dasar	**26**	26	0	0,0	Basic
Dilusian	**26**	26	0	0,0	Dilluted

Pendapatan [ARA-A.1.10.2.d]

Pada tahun 2025, Perseroan membukukan pendapatan sebesar Rp9.534 miliar, yang meningkat sebesar 2,4% dibandingkan tahun 2024 dengan pendapatan sebesar Rp9.308 miliar. Perubahan kinerja pendapatan ini terutama disebabkan oleh meningkatnya pendapatan sewa menara telekomunikasi sebesar 2,3% dan jasa konstruksi sebesar 5,0%.

Segmen penyewaan menara telekomunikasi (*tower leasing*) tetap menjadi kontributor utama pendapatan Perseroan, seiring dengan strategi ekspansi yang dijalankan secara berkelanjutan untuk memperkuat jaringan dan meningkatkan kapasitas layanan. Pada tahun 2025, segmen ini mencatatkan pendapatan sebesar Rp8.859 miliar, tumbuh sebesar 2,1% dibandingkan tahun sebelumnya. Pertumbuhan tersebut terutama didorong oleh naiknya *rollout* dari operator telekomunikasi sepanjang tahun.

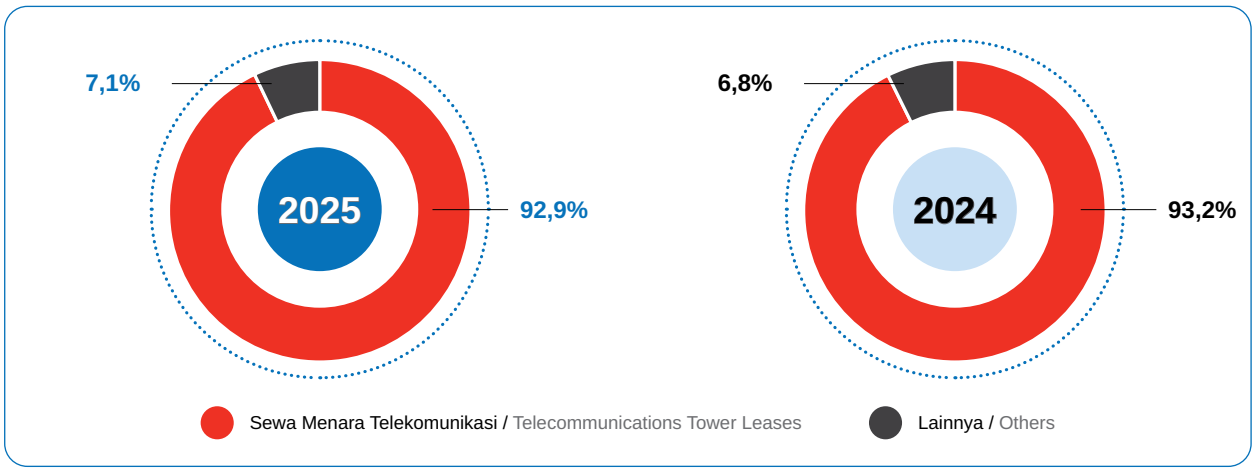
Revenue [ARA-A.1.10.2.d]

In 2025, the Company recorded revenue of Rp9,534 billion, which increased by 2.4% compared to that of 2024, when r evenue reached Rp9,308 billion. This change in revenue performance was primarily driven by an increase in telecommunication tower leasing revenue of 2.3% and construction services of 5.0%.

The telecommunications tower leasing segment remained the Company's main revenue contributor, aligned with the ongoing expansion strategy to strengthen the network and enhance service capacity. In 2025, this segment booked revenue of Rp8,859 billion, increase of 2.1% compared that of the previous year. This growth was primarily driven by increased rollout from telecommunication operators throughout the year.

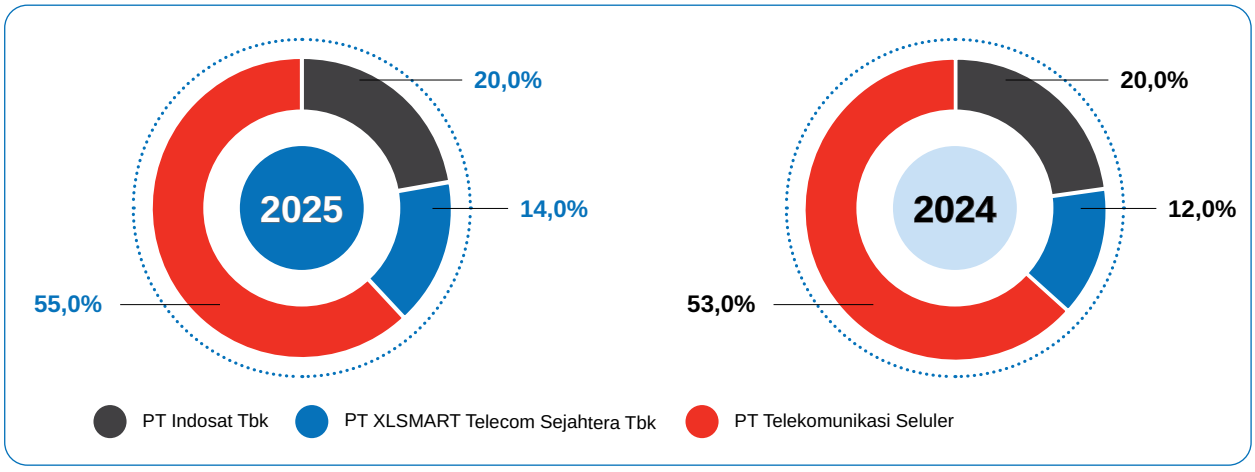
Kinerja ini mencerminkan fokus Perseroan dalam memperkuat pendapatan berulang (*recurring income*) sekaligus mengoptimalkan potensi pertumbuhan dari lini usaha pendukung. *Tower leasing* dan *tower-related business* tetap menjadi kontributor utama yang menopang stabilitas pendapatan. *Tower leasing* tumbuh dengan didorong oleh penambahan menara dan kolokasi secara organik sejalan dengan ekspansi dan kebutuhan densifikasi jaringan operator seluler yang menjadi peluang pertumbuhan bisnis Perseroan dengan sebaran menara terbanyak di Indonesia khususnya wilayah luar pulau Jawa. Fiber menjadi mesin pertumbuhan baru Perseroan dengan mencatatkan pertumbuhan solid sebesar 18,1% didukung oleh ekspansi FTTT baik secara organik maupun inorganik, seiring meningkatnya kebutuhan operator dalam meningkatkan kualitas dan kapasitas jaringan.

This performance reflects the Company's focus on strengthening recurring income while optimizing growth potential from supporting business lines. Tower leasing and tower-related businesses remain the main contributors supporting revenue stability. Tower leasing grew, driven by the addition of towers and organic co-location in line with the expansion and densification needs of mobile network operators, representing a key business growth opportunity for the Company, which has the widest tower footprint in Indonesia, particularly outside Java. Fiber has become a new growth engine for the Company, recording solid growth of 18.1%, supported by FTTT expansion both organically and inorganically, in line with increasing operator demand to enhance network quality and capacity.



Dari sisi penjualan, pada tahun 2025 Perseroan mencatat kontribusi signifikan dari sejumlah pelanggan utama. Pelanggan-pelanggan tersebut memiliki total penjualan kumulatif individual yang masing-masing melebihi 10% dari total pendapatan konsolidasian. Adapun rincian kontribusi masing-masing pelanggan utama tersebut adalah sebagai berikut:

From the sales perspective, in 2025, the Company recorded significant contributions from several key customers. Each of these customers had total individual cumulative sales that exceeded 10% of the total consolidated revenue. The details of each key customer's contribution are as follows:



Beban Pokok Pendapatan [ARA-A.1.10.2.d]

Beban pokok pendapatan Perseroan di tahun 2025 tercatat sebesar Rp4.728 miliar, meningkat sebesar 4,9% dibandingkan tahun sebelumnya sebesar Rp4.507 miliar. Peningkatan ini terutama disebabkan oleh beban penyusutan yang meningkat sebesar 6,0%, sejalan dengan penambahan aset menara telekomunikasi dan jaringan kabel optik sepanjang tahun. Sementara itu, amortisasi naik 3,2% yoy menjadi Rp1.722 miliar, terutama berasal dari penambahan kontrak sewa lahan seiring ekspansi menara.

Beban Usaha [ARA-A.1.10.2.d]

Pada tahun 2025, Mitratel mencatatkan beban usaha sebesar Rp653 miliar, meningkat sebesar 5,0% dibandingkan tahun sebelumnya sebesar Rp622 miliar. Peningkatan ini terutama didorong oleh peningkatan signifikan pada beban konstruksi dan manajemen proyek dengan peningkatan sebesar 20,2%, sejalan dengan peningkatan aktivitas segmen *tower related* business dan ekspansi proyek yang bersifat *one-time.* Selain itu, beban usaha lainnya – neto juga meningkat sebesar 11.131,8% yang mencerminkan peningkatan pencadangan piutang usaha sebagai bagian dari upaya Perseroan dalam menjaga kualitas portofolio dan memperkuat manajemen risiko kredit.

Laba Sebelum Beban Pajak Final dan Pajak Penghasilan

Per 31 Desember 2025, laba sebelum pajak final dan pajak penghasilan Mitratel sebesar Rp2.981 miliar, meningkat 0,9% dari 31 Desember 2024 sebesar Rp2.954 miliar. Peningkatan ini didorong oleh peningkatan pendapatan Perseroan serta penurunan pada beban pendanaan sebesar 3,9% sebagai upaya proaktif Perseroan dalam mengelola struktur pendanaan sehingga memungkinkan Perseroan mengoptimalkan potensi penurunan biaya bunga yang terjadi sepanjang tahun.

EBITDA

EBITDA yang diperoleh Mitratel pada tahun 2025 tercatat sebesar Rp7.835 miliar, meningkat 1,8% (atau meningkat 2,5% jika dinormalisasi sesuai periode akusisi Entitas Anak, PT Ultra Mandiri Telekomunikasi, pada Desember 2024) dibandingkan tahun sebelumnya sebesar Rp7.696 miliar. Margin EBITDA Perseroan terjaga pada tingkat 82,2%. Hal ini menunjukkan fundamental bisnis Perseroan yang kokoh serta kapasitas Mitratel dalam mengubah tantangan industri menjadi peluang pertumbuhan yang berkelanjutan. Pencapaian tersebut didorong oleh pertumbuhan solid dari bisnis *tower leasing* yang tetap menjadi tulang punggung Perseroan dengan kontribusi dominan sebesar 82% terhadap total pendapatan, mencerminkan stabilitas *recurring income* Perseroan, serta pertumbuhan bisnis fiber sebesar 18,1% didukung oleh ekspansi FTTT baik secara organik maupun inorganik, seiring meningkatnya kebutuhan operator dalam meningkatkan kualitas dan kapasitas jaringan. Selain itu, Perseroan mampu menerapkan disiplin biaya di tengah ekspansi usaha sebagai upaya untuk menghasilkan pertumbuhan nilai dan profitabilitas yang optimal bagi para pemangku kepentingan.

Cost of Revenue [ARA-A.1.10.2.d]

The Company's cost of revenue in 2025 amounted to Rp4,728 billion, representing a decrease of 4.9% compared to the previous year's figure of Rp4,507 billion. This increase was primarily driven by depreciation expenses, which rose by 6.0%, in line with the addition of telecommunication tower assets and fiber optic networks throughout the year. Meanwhile, amortization increased by 3.2% year-on-year to Rp1,722 billion, mainly derived from the addition of land lease contracts in line with tower expansion.

Operating Expenses [ARA-A.1.10.2.d]

In 2025, Mitratel recorded operating expenses of Rp653 billion, representing a decrease of 5.0% compared to the previous year's figure of Rp622 billion. This increase was primarily driven by a significant rise in construction and project management expenses, which increased by 20.2%, in line with the growth of the tower-related business segment and the expansion of one-time projects. In addition, other operating expenses – net also increased by 11,131.8%, reflecting higher provisioning for trade receivables as part of the Company's efforts to maintain portfolio quality and strengthen credit risk management.

Income Before Final Tax Expense and Income Tax Expense

As of December 31, 2025, Mitratel's profit before final tax and income tax amounted to Rp2,981 billion, an increase of 0.9% compared to December 31, 2024, which amounted to Rp2,954 billion. This increase was driven by higher Company revenue as well as a decrease in financing expenses of 3.9%, reflecting the Company's proactive efforts in managing its funding structure, thereby enabling the optimization of potential reductions in interest costs throughout the year.

EBITDA

Mitratel recorded EBITDA of Rp7,835 billion in 2025, an increase of 1.8% (or 2.5% if normalized in line with the acquisition period of the Subsidiary, PT Ultra Mandiri Telekomunikasi, in December 2024) compared to the previous year of Rp7,696 billion. The Company's EBITDA margin remained stable at 82.2%. This reflects the Company's strong business fundamentals and Mitratel's ability to transform industry challenges into sustainable growth opportunities. This achievement was driven by solid growth in the tower leasing business, which remains the backbone of the Company with a dominant contribution of 82% to total revenue, reflecting the stability of the Company's recurring income, as well as fiber business growth of 18.1%, supported by FTTT expansion both organically and inorganically, in line with increasing operator demand to enhance network quality and capacity. In addition, the Company was able to implement cost discipline amid business expansion as part of its efforts to generate optimal value growth and profitability for stakeholders.

Laba Tahun Berjalan [ARA-A.1.10.2.d]

Laba tahun berjalan Perseroan di tahun 2025 tercatat sebesar Rp2.119 miliar, meningkat sebesar 0,6% dibandingkan tahun sebelumnya yang mencatatkan laba tahun berjalan sebesar Rp2.108 miliar. Kinerja ini mencerminkan ketahanan profitabilitas Perseroan di tengah dinamika industri, yang didukung oleh stabilitas pendapatan berulang (*recurring income*), disiplin pengelolaan biaya, serta optimalisasi struktur pendanaan. Pencapaian ini sekaligus menunjukkan kemampuan Perseroan dalam menjaga kualitas laba yang berkelanjutan seiring dengan ekspansi usaha yang selektif dan terukur.

Income for the Year [ARA-A.1.10.2.d]

The Company's income for the year in 2025 amounted to Rp2,119 billion, an increase of 0.6% compared to the previous year's income for the year of Rp2,108 billion. This performance reflects the Company's profitability resilience amid industry dynamics, supported by the stability of recurring income, disciplined cost management, and optimization of the funding structure. This achievement also demonstrates the Company's ability to maintain sustainable earnings quality in line with selective and measured business expansion.

(Rugi)/Penghasilan Komprehensif Lain - Setelah Pajak [ARA-A.1.10.2.d]

Pada tahun 2025, Perseroan mencatatkan rugi komprehensif lain - setelah pajak sebesar Rp2.976 miliar. Jumlah tersebut menurun dibandingkan tahun 2024 yang mencatatkan penghasilan sebesar Rp523 juta. Penurunan ini terutama disebabkan karena Perseroan mencatatkan kerugian aktuarial atas liabilitas imbalan kerja karyawan sebesar Rp3.095 miliar di tahun 2025.

(Loss)/Other Comprehensive Income - Net of Tax [ARA-A.1.10.2.d]

In 2025, the Company recorded other comprehensive loss – net of tax amounting to Rp2,976 billion. This amount decreased compared to 2024, which recorded income of Rp523 million. This decrease was mainly due to the Company recognizing actuarial losses on employee benefit liabilities amounting to Rp3,095 billion in 2025

Total Penghasilan Komprehensif Tahun Berjalan [ARA-A.1.10.2.d]

Total penghasilan komprehensif tahun berjalan Mitratel pada akhir tahun 2025 sebesar Rp2.116 miliar, menunjukkan peningkatan sebesar 0,4% dibandingkan dengan tahun sebelumnya sebesar Rp2.108 miliar. Pencapaian ini mencerminkan fundamental kinerja yang tetap solid, di mana Perseroan mampu mempertahankan pertumbuhan laba di tengah tekanan dari komponen penghasilan komprehensif lain, sekaligus menunjukkan resiliensi kinerja keuangan secara menyeluruh.

Total Comprehensive Income for the Year [ARA-A.1.10.2.d]

Total comprehensive income for the year of Mitratel at the end of 2025 amounted to Rp2,116 billion, reflecting an increase of 0.4% compared to the previous year of Rp2,108 billion. This achievement reflects solid performance fundamentals, where the Company is able to sustain profit growth despite pressures from other comprehensive income components, while also demonstrating overall financial resilience.

Laba per Saham Dasar

Laba per saham dasar Perseroan pada tahun 2025 tercatat sebesar Rp26,- per saham, relatif stabil dibandingkan tahun sebelumnya. Hal ini mencerminkan konsistensi Perseroan dalam menciptakan nilai bagi Pemegang Saham, melalui kinerja operasional yang solid, profitabilitas yang terjaga, serta strategi pertumbuhan yang berfokus pada keberlanjutan jangka panjang.

Basic Earnings per Share

The Company's basic earnings per share in 2025 were recorded at Rp26 per share, relatively stable compared to that of the previous year. This reflected the Company's consistency in creating shareholder value through solid operational performance, maintained profitability, and a growth strategy focusing on long-term sustainability.

Laporan Arus Kas Konsolidasian [ARA-A.1.10.2.e]
Consolidated Statements of Cash Flows

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Arus Kas Neto yang Diperoleh dari Aktivitas Operasi	6.776.465	6.632.221	144.244	2,2	Net Cash Flows Provided by Operating Activities
Arus Kas Neto yang Digunakan untuk Aktivitas Investasi	(2.250.538)	(3.489.876)	(1.239.338)	(35,5)	Net Cash Flows Used in Investing Activities
Arus Kas Neto yang Digunakan untuk Aktivitas Pendanaan	(4.513.812)	(3.436.111)	1.077.701	31,4	Net Cash Flows Used in Financing Activities

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Penurunan Neto Kas dan Setara Kas	12.115	(293.766)	305.881	104,1	Net Decrease in Cash and Cash Equivalents
Kas dan Setara Kas pada Awal Tahun	596.554	890.320	(293.766)	(33,0)	Cash and Cash Equivalents at Beginning of The Year
Kas dan Setara Kas pada Akhir Tahun	608.669	596.554	12.115	2,0	Cash and Cash Equivalents at End of The Year

Arus Kas Neto yang Diperoleh dari Aktivitas Operasi [ARA-A.1.10.2.e]

Arus kas neto dari aktivitas operasi Perseroan di akhir tahun 2025 tercatat sebesar Rp6.776 miliar, sedangkan pada tahun 2024, Perseroan mencatatkan arus kas neto dari aktivitas operasi sebesar Rp6.632 miliar. Peningkatan tersebut utamanya disebabkan oleh peningkatan penerimaan pelanggan sejalan dengan ekspansi yang dilakukan Perseroan.

Net Cash Flows Provided by Operating Activities [ARA-A.1.10.2.e]

The Company's net cash flows provided by operating activities at the end of 2025 amounted to Rp6,776 billion, whereas in 2024, the Company recorded net cash flows provided by operating activities of Rp6,632 billion. This increase was primarily due to the increase in customer revenue in line with the Company's expansion.

Arus Kas Neto yang Digunakan untuk Aktivitas Investasi [ARA-A.1.10.2.e]

Arus kas neto yang digunakan untuk aktivitas investasi Perseroan per 31 Desember 2025 tercatat sebesar Rp2.251 miliar, menurun sebesar 35,5% dibandingkan tahun sebelumnya sebesar Rp3.490 miliar. Hal tersebut utamanya disebabkan oleh akuisisi anak usaha Perseroan yang dilakukan Perseroan di tahun 2024 dan penurunan pembelian aset tetap di tahun 2025.

Net Cash Flows Used in Investing Activities [ARA-A.1.10.2.e]

The Company's net cash flows used in investing activities as of December 31, 2025, amounted to Rp2,251 billion, a decrease by 35.5% compared to the previous year's Rp3,490 billion. This was primarily due to the acquisition of a subsidiary in 2024 and a decrease in fixed asset purchases in 2025.

Arus Kas Neto yang Digunakan untuk Aktivitas Pendanaan [ARA-A.1.10.2.e]

Pada tahun 2025, Perseroan mencatatkan arus kas neto yang digunakan untuk aktivitas pendanaan sebesar Rp4.514 miliar, meningkat sebesar 31,4% dibandingkan tahun sebelumnya sebesar Rp3.436 miliar. Peningkatan ini terutama dipengaruhi oleh peningkatan pembayaran pokok utang yang dilakukan Perseroan.

Net Cash Flows Used in Financing Activities [ARA-A.1.10.2.e]

In 2025, the Company recorded net cash flows used in financing activities amounting to Rp4,514 billion, an increase of 31.4% compared to the previous year's Rp3,436 billion. This increase was primarily driven by the Company's increased debt principal payments.

Rasio Keuangan Utama [ARA-A.1.10.3]
Key Financial Ratios

(disajikan dalam %, kecuali dinyatakan lain / expressed in %, unless otherwise stated)

Uraian	2025	2024	Description
Rasio Solvabilitas			**Solvency Ratio**
Return on Assets (ROA)	3,6	3,6	Return on Assets (ROA)
Return on Equity (ROE)	6,4	6,3	Return on Equity (ROE)
Debt-to-Equity Ratio (DER) (x)	0,6	0,5	Debt-to-Equity Ratio (DER) (x)
Current Ratio	40,7	28,1	Current Ratio
Debt to EBITDA (x)	2,4	2,3	Debt to EBITDA (x)
Rasio Total Liabilitas terhadap Jumlah Aset	42,8	42,6	Ratio of Total Liabilities to Total Assets
Rasio Total Liabilitas terhadap Jumlah Ekuitas	75,0	74,0	Ratio of Total Liabilities to Total Equity
Rasio Profitabilitas			**Profitability Ratio**
EBITDA Margin	82,2	82,7	EBITDA Margin
Net Income Margin	22,2	22,6	Net Income Margin

Kemampuan Membayar Utang [ARA-A.1.10.3]

Kemampuan Perseroan dalam memenuhi kewajiban finansial tercermin dari kondisi solvabilitas yang tetap terjaga, tingkat profitabilitas yang solid, serta efektivitas dalam pengelolaan piutang yang disiplin. Kinerja ini mencerminkan kualitas fundamental keuangan Mitratel yang kuat dan berkelanjutan. Struktur permodalan Perseroan tetap berada pada level yang sehat, dengan rasio utang terhadap ekuitas (*debt to equity ratio*) sebesar 0,6x, meningkat dari 0,5x pada tahun 2024. Peningkatan ini merupakan bagian dari strategi pembiayaan yang terukur untuk mendukung ekspansi usaha, sekaligus mencerminkan optimalisasi leverage dalam menciptakan nilai tambah bagi Perseroan.

Di sisi lain, rasio utang terhadap EBITDA yang terjaga pada kisaran 2,4x menunjukkan kapasitas Perseroan yang memadai dalam memenuhi kewajiban pembayaran utang, sekaligus mempertahankan fleksibilitas keuangan untuk mendukung pertumbuhan jangka menengah dan panjang. Posisi ini juga mencerminkan keseimbangan yang prudent antara pertumbuhan dan manajemen risiko keuangan.

Dalam 2 tahun terakhir, Perseroan secara konsisten meningkatkan profitabilitas melalui penguatan portofolio bisnis penyewaan menara, optimalisasi monetisasi aset, serta implementasi strategi efisiensi operasional berbasis kemitraan inovatif. Upaya ini memperkuat daya tahan bisnis Perseroan dalam menghadapi dinamika industri, sekaligus memastikan penciptaan nilai yang berkelanjutan bagi seluruh pemangku kepentingan.

Debt Service Ability [ARA-A.1.10.3]

The Company's ability to meet its financial obligations is reflected in its maintained solvency condition, solid profitability level, and effectiveness in disciplined receivables management. This performance reflects Mitratel's strong and sustainable financial fundamentals. The Company's capital structure remains at a healthy level, with a debt-to-equity ratio of 0.6x, increasing from 0.5x in 2024. This increase is part of a measured financing strategy to support business expansion, while also reflecting the optimization of leverage in creating added value for the Company.

On the other hand, a debt-to-EBITDA ratio maintained at around 2.4x indicates the Company's adequate capacity to meet its debt obligations, while maintaining financial flexibility to support medium- and long-term growth. This position also reflects a prudent balance between growth and financial risk management.

Over the past two years, the Company has consistently enhanced profitability through strengthening its tower leasing business portfolio, optimizing asset monetization, and implementing operational efficiency strategies based on innovative partnerships. These efforts reinforce the Company's business resilience in navigating industry dynamics, while ensuring sustainable value creation for all stakeholders.

Kolektibilitas Piutang [ARA-A.1.10.4]

Pada akhir tahun 2025, Perseroan berhasil menjaga kualitas piutang usaha yang sehat dan terkendali, dengan total piutang usaha – neto sebesar Rp2.212 miliar. Komposisi piutang didominasi oleh kategori lancar dengan usia di bawah 3 bulan, mencerminkan efektivitas kebijakan kredit serta disiplin dalam proses penagihan yang diterapkan secara konsisten.

Eksposur terhadap piutang dengan usia lebih dari 6 bulan tetap berada pada tingkat yang sangat rendah, yaitu sebesar Rp16 miliar, menunjukkan kemampuan Perseroan dalam memitigasi risiko kredit secara *prudent* serta menjaga kualitas aset keuangan.

Kinerja ini mencerminkan pengelolaan modal kerja yang optimal dan arus kas operasional yang solid, didukung oleh sistem pengendalian internal yang kuat serta pemantauan berbasis data terhadap profil dan perilaku pelanggan. Dengan pendekatan tersebut, Perseroan mampu memastikan efisiensi perputaran kas sekaligus memperkuat fondasi pertumbuhan yang berkelanjutan di tengah dinamika industri telekomunikasi.

Receivables Collectibility [ARA-A.1.10.4]

At the end of 2025, the Company successfully maintained healthy and well-controlled trade receivables quality, with total trade receivables – net amounting to Rp2,212 billion. The receivables composition was dominated by current categories with an aging of less than 3 months, reflecting the effectiveness of credit policies as well as discipline in the collection process consistently implemented.

Exposure to receivables aged over 6 months remained at a very low level, amounting to Rp16 billion, demonstrating the Company's ability to prudently mitigate credit risk and maintain the quality of its financial assets.

This performance reflects optimal working capital management and solid operating cash flow, supported by a strong internal control system as well as data-driven monitoring of customer profiles and behavior. Through this approach, the Company is able to ensure efficient cash turnover while strengthening the foundation for sustainable growth amid the dynamics of the telecommunications industry.

Struktur Modal dan Kebijakan Struktur Modal [ARA-A.1.10.5]

Kebijakan Manajemen atas Struktur Permodalan

Direksi secara berkala, termasuk melalui tinjauan tahunan (*annual review*), melakukan evaluasi komprehensif atas struktur permodalan dan tingkat utang Perseroan guna memastikan kesesuaiannya dengan tujuan strategis jangka panjang serta selera risiko (*risk appetite*) yang telah ditetapkan.

Tinjauan tahunan tersebut mencakup evaluasi terhadap:
1. Proyeksi arus kas dan kebutuhan belanja modal (*capital expenditure*).
2. Rencana ekspansi organik maupun anorganik.
3. Kondisi pasar keuangan dan tingkat suku bunga.
4. Profil jatuh tempo pinjaman.
5. Ketahanan likuiditas dan fleksibilitas pendanaan.

Dalam proses evaluasi tersebut, Direksi menelaah rasio-rasio keuangan utama sebagai indikator kesehatan permodalan, antara lain:
1. *Debt to equity ratio* ≤ 5,00.
2. *Debt to EBITDA* ≤ 5,00.
3. *Net debt to EBITDA* ≤ 5,00.
4. *Debt Service Coverage Ratio* (DSCR) ≥ 1,00.

Rasio-rasio tersebut tidak hanya menjadi alat pengendalian internal, tetapi juga merupakan parameter penting untuk memastikan kepatuhan terhadap ketentuan *debt covenant* yang dipersyaratkan oleh para kreditur.

Melalui mekanisme tinjauan tahunan tersebut, Direksi memastikan bahwa struktur permodalan Perseroan tetap optimal, seimbang antara pertumbuhan dan kehati-hatian, serta mampu mendukung keberlanjutan usaha dalam berbagai siklus ekonomi.

Sebagai bagian dari penerapan GCG, hasil tinjauan tahunan atas struktur permodalan tersebut turut dilaporkan dan dibahas bersama Dewan Komisaris sebagai fungsi pengawasan strategis. Dewan Komisaris, dengan dukungan komite-komite di bawah Dewan Komisaris, melakukan evaluasi atas kecukupan manajemen risiko keuangan, kepatuhan terhadap *debt covenant*, serta keselarasan kebijakan *leverage* dengan strategi pertumbuhan Perseroan. Mekanisme pengawasan berlapis ini memastikan bahwa setiap keputusan pendanaan dilakukan secara *prudent*, transparan, dan akuntabel, dengan mempertimbangkan kepentingan Pemegang Saham, kreditur, serta keberlanjutan usaha jangka panjang. Dengan demikian, pengelolaan struktur permodalan tidak hanya menjadi tanggung jawab operasional Direksi, tetapi juga bagian integral dari sistem tata kelola Perseroan yang kuat dan berstandar tinggi.

Capital Structure and Policy on the Capital Structure [ARA-A.1.10.5]

Management Policy on the Capital Structure

The Board of Directors periodically, including through annual review, conducts a comprehensive evaluation of the Company's capital structure and debt levels to ensure their alignment with long-term strategic objectives and established risk appetite.

The annual review includes an evaluation of:
1. Cash flow projections and capital expenditure requirements.
2. Organic and inorganic expansion plans.
3. Financial market conditions and interest rates.
4. Loan maturity profile.
5. Liquidity resilience and funding flexibility.

In this evaluation process, the Board of Directors examines key financial ratios as indicators of capital soundness, including:

1. Debt to equity ratio ≤ 5.00.
2. Debt to EBITDA ≤ 5.00.
3. Net debt to EBITDA ≤ 5.00.
4. Debt Service Coverage Ratio (DSCR) ≥ 1.00.

These ratios serve not only as an internal control tool but also as a critical parameter for ensuring compliance with the debt covenant required by creditors.

Through this annual review mechanism, the Board of Directors ensures that the Company's capital structure remains optimal, balanced between growth and prudence, and capable of supporting business sustainability across various economic cycles.

As part of GCG implementation, this annual capital structure review results are also reported and discussed with the Board of Commissioners as a strategic oversight function. The Board of Commissioners, with the support of committees under the Board of Commissioners, evaluates the adequacy of financial risk management, compliance with debt covenants, and alignment of leverage policies with the Company's growth strategy. This multi-layered oversight mechanism ensures that every funding decision is made prudently, transparently, and accountably, by considering the interests of shareholders, creditors, and long-term business sustainability. Therefore, capital structure management is not only the operational responsibility of the Board of Directors but also an integral part of the Company's strong and high-standard governance system.

Dasar Pemilihan Kebijakan Manajemen atas Struktur Modal

Kebijakan struktur permodalan Perseroan didasarkan pada prinsip kehati-hatian (*prudential principle*), pengelolaan risiko yang terukur, serta penciptaan nilai jangka panjang bagi Pemegang Saham.

Manajemen secara konsisten menjaga struktur permodalan agar tetap berada dalam batas rasio pembatasan utang yang telah disepakati dengan kreditur, sebagai bentuk mitigasi risiko finansial sekaligus menjaga reputasi dan kredibilitas Perseroan di pasar keuangan.

Melalui tinjauan tahunan atas struktur modal dan tingkat utang, Direksi memastikan bahwa:

1. Kapasitas *leverage* tetap berada dalam batas toleransi risiko Perseroan.
2. Fleksibilitas pendanaan tetap terjaga untuk mendukung peluang pertumbuhan.
3. Stabilitas arus kas dan kemampuan pembayaran kewajiban tetap terpelihara.
4. Kebijakan permodalan selaras dengan strategi bisnis dan rencana investasi jangka panjang Perseroan.

Dengan pendekatan tersebut, kebijakan struktur permodalan tidak hanya berfungsi sebagai alat pengendalian risiko, tetapi juga sebagai fondasi strategis dalam mendukung pertumbuhan yang berkelanjutan serta memperkuat posisi Perseroan sebagai penyedia infrastruktur digital nasional yang resilien dan bernilai tinggi.

Basis for Choosing the Management Policy on the Capital Structure

The Company's capital structure policy is based on prudential principles, measured risk management, and the creation of long-term value for Shareholders.

Management consistently maintains its capital structure within the debt covenant ratio agreed with creditors, as a means of mitigating financial risk while maintaining the Company's reputation and credibility in the financial markets.

Through annual review of its capital structure and debt level, the Board of Directors ensures that:

1. Leverage capacity remains within the Company's risk tolerance.
2. Funding flexibility is maintained to support growth opportunities.
3. Cash flow stability and the ability to service obligations are maintained.
4. Capital policy is aligned with the Company's long-term business strategy and investment plan.

With this approach, the capital structure policy serves not only as a risk management tool but also as a strategic foundation for supporting sustainable growth and strengthening the Company's position as a resilient and high-value national digital infrastructure provider.

Rincian Struktur Modal

Perseroan memiliki struktur permodalan yang diuraikan sebagai berikut:

Details on the Capital Structure

The Company's capital structure has been as follows:

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Peningkatan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Utang					Debt
Utang Bank	19.166.069	17.630.216	1.535.853	8,7	Bank Loans
Obligasi	-	247.358	(247.358)	(100,0)	Bonds
Total Utang	**19.166.069**	**17.877.574**	**1.288.495**	**7,2**	**Total Debt**
Total Ekuitas	**33.351.201**	**33.386.694**	**(35.493)**	**(0,1)**	**Total Equity**
Total	**52.517.270**	**51.264.268**	**1.253.002**	**2,4**	**Total**

Ikatan Material untuk Investasi Barang Modal [ARA-A.1.10.6] [ARA-A.1.10.6.a] [ARA-A.1.10.6.b] [ARA-A.1.10.6.c] [ARA-A.1.10.6.d]

Pada tahun 2025, Perseroan tidak memiliki ikatan material terkait investasi barang modal.

Material Commitment for Capital Goods Investment [ARA-A.1.10.6] [ARA-A.1.10.6.a] [ARA-A.1.10.6.b] [ARA-A.1.10.6.c] [ARA-A.1.10.6.d]

In 2025, the Company did not have any material commitments related to capital goods investments.

Realisasi Investasi Barang Modal [ARA-A.1.10.7] [ARA-A.1.10.7.b]

Pada tahun 2025, Perseroan terus melanjutkan upaya peningkatan kapasitas operasional melalui investasi pada barang modal. Realisasi investasi ini mencakup pengadaan serta pengembangan aset tetap strategis yang bertujuan untuk mendukung efisiensi dan produktivitas bisnis. Rincian realisasi investasi barang modal Perseroan pada tahun 2025 dan 2024 sebagai berikut:

Realization of Capital Goods Investment [ARA-A.1.10.7] [ARA-A.1.10.7.b]

In 2025, the Company continued its efforts to enhance operational capacity through investments in capital goods. This investment realization includes the procurement and development of strategic fixed assets aimed at supporting business efficiency and productivity. The details of the Company's realized capital goods investments in 2025 and 2024 are as follows:

(disajikan dalam jutaan Rupiah / expressed in millions of Rupiah)

Uraian [ARA-A.1.10.7.a]	2025 [ARA-A.1.10.7.c]	2024 [ARA-A.1.10.7.c]	Description [ARA-A.1.10.7.a]
Bangunan	9.412	1.208	Buildings
Peralatan dan Instalasi Transmisi	22.479	3.587	Transmission Equipment and Installations
Jaringan Kabel	-	230.142	Cable Network
Catu Daya	6.423	724	Power Supply
Peralatan Kantor	7.292	-	Office Equipment
Biaya Langsung Awal Sewa Operasi	199.701	266.640	Initial Direct Costs of Operating Leases
Aset dalam Penyelesaian	1.857.781	2.711.172	Construction in Progress
Total	**2.103.088**	**3.213.473**	**Total**

Informasi dan Fakta Material Setelah Tanggal Pelaporan

1. **Perkembangan Geopolitik di Timur Tengah**
   Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

   Grup menilai potensi dampak terhadap operasi, posisi keuangan, dan kinerja keuangan Grup yang dapat timbul melalui beberapa faktor, termasuk:
   a. Volatilitas harga komoditas dan energi global.
   b. Gangguan pada rantai pasokan dan logistik global.
   c. Ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan.
   d. Volatilitas di pasar valuta asing dan pasar keuangan.

   Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

   Pada tanggal otorisasi atas Laporan Keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada Laporan Keuangan Konsolidasian Grup.

Material Information and Facts After the Date of the Accountant's Report

1. **Geopolitical Developments in the Middle East**
   Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region in late February 2026. These developments have led to increased geopolitical uncertainty and volatility in global financial and energy markets.

   The Group assesses the potential impact on its operations, financial position, and financial performance that may arise through several factors, including:
   a. Volatility in global commodity and energy prices.
   b. Disruptions to global supply chains and logistics.
   c. Broader macroeconomic uncertainty is affecting customer demand.
   d. Volatility in foreign exchange and financial markets.

   Currently, the Group does not have significant direct operations in countries directly involved in the conflict. However, the broader economic impacts arising from the geopolitical situation may indirectly affect the Group's operations and financial performance.

   As of the date of authorization of these Financial Statements, it is not practicable to reliably estimate the financial impact that may arise from any further escalation of the conflict on the Group's Consolidated Financial Statements.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya.

Management will continue to monitor developments related to this conflict and assess its potential impact in the subsequent reporting periods.

2. **Perubahan Komposisi Dewan Komisaris**
Pada tanggal 13 April 2026, Perseroan telah menerima surat pengunduran diri dari Bapak Faisal Amir Masduki dari jabatannya selaku Komisaris Perseroan, sehingga komposisi Dewan Komisaris sebagai berikut:

2. **Changes to the Board of Commissioners' Composition**
Then, on April 13, 2026, the Company received a resignation letter from Mr. Faisal Amir Masduki from his position as Commissioner of the Company, and therefore, the Board of Commissioners' composition is as follows:

Nama Name	Jabatan Position
Fadli Tri Hartono	Komisaris Utama President Commissioner
Ratu Ayu Isyana Bagoes Oka	Komisaris Commissioner
Mira Tayyiba	Komisaris Commissioner
Gunawan Susanto	Komisaris Independen Independent Commissioner
Ibnu Sulistyo Pradipto	Komisaris Independen Independent Commissioner
Faisal Amir Masduki*)	Komisaris Commissioner

*) Telah mengajukan pengunduran diri pada tanggal 13 April 2026 sebagaimana dokumen keterbukaan informasi No. Tel. 1942/LP 210/DMT-10000000/2026 tanggal 14 April 2026, yang mana persetujuan pengunduran diri tersebut akan ditetapkan dalam RUPS. / as disclosed in the information disclosure document No. Tel. 1942/LP 210/DMT-10000000/2026 dated April 14, 2026, for which the approval of such resignation will be resolved at the GMS.

Prospek Usaha [ARA-A.1.10.8] [ARA-B.B.1]

Memasuki periode 2026 dan seterusnya, industri telekomunikasi nasional diproyeksikan tetap bertumbuh seiring dengan peningkatan konsumsi data, perluasan jaringan 4G dan 5G, pertumbuhan layanan FWA, serta percepatan transformasi digital di berbagai sektor ekonomi. Kebutuhan akan infrastruktur digital yang andal, terintegrasi, dan berkelanjutan menjadi semakin strategis dalam mendukung pertumbuhan ekonomi digital Indonesia.

Sebagai penyedia infrastruktur digital terbesar di Indonesia, Perseroan memiliki posisi yang kuat untuk menangkap peluang pertumbuhan tersebut melalui portofolio lebih dari 40.000 menara telekomunikasi dan jaringan serat optik nasional yang terintegrasi. Model bisnis berbasis kontrak jangka panjang dengan visibilitas pendapatan yang tinggi memberikan fondasi stabilitas arus kas serta ketahanan terhadap dinamika siklus industri dan volatilitas pasar keuangan.

Prospek usaha Perseroan ke depan disusun dan dijalankan selaras dengan Rencana Jangka Panjang Perusahaan (RJPP) 2026–2030, yang menjadi panduan strategis dalam 5 tahun mendatang. Dalam RJPP tersebut, Perseroan menetapkan arah transformasi sebagai *digital infrastructure provider* yang tidak hanya memperkuat bisnis inti menara dan fiber, tetapi juga secara aktif mengoptimalkan dan membuka peluang pasar baru (*unlock new market opportunities*) yang relevan dengan perkembangan model bisnis operator dan kebutuhan industri.

Business Prospect [ARA-A.1.10.8] [ARA-B.B.1]

Entering 2026 and beyond, the national telecommunications industry is projected to continue growing in line with increasing data consumption, expansion of 4G and 5G networks, growth of FWA services, and acceleration of digital transformation across various economic sectors. The need for reliable, integrated, and sustainable digital infrastructure is becoming increasingly strategic in supporting the growth of Indonesia's digital economy.

As the largest digital infrastructure provider in Indonesia, the Company is strongly positioned to capture these growth opportunities through its portfolio of over 40,000 telecommunications towers and an integrated national fiber optic network. Its long-term contract-based business model with high revenue visibility provides a foundation for cash flow stability and resilience to the dynamics of industry cycle and financial market volatility.

The Company's future business prospects are formulated and implemented in line with the Company's Long-Term Plan (RJPP) 2026–2030, which serves as its strategic guide for the next five years. In the RJPP, the Company sets a direction for its transformation into a digital infrastructure provider that not only strengthens its core tower and fiber business but also actively optimizes and unlocks new market opportunities relevant to the evolving operator business models and industry needs.

Secara strategis, fokus RJPP 2026–2030 meliputi: [ARA-B.B.1]

1. Peningkatan produktivitas dan monetisasi aset, melalui optimalisasi kolokasi dan ekspansi di wilayah dengan pertumbuhan trafik jaringan telekomunikasi yang tinggi.
2. Integrasi menara dan fiber sebagai solusi infrastruktur *end-to-end*, guna mendukung kebutuhan kapasitas jaringan operator dan pengembangan FWA.
3. Eksplorasi peluang pada portfolio baru seperti FWA, dengan menyediakan infrastruktur siap pakai yang memungkinkan percepatan penetrasi broadband secara efisien; *Radio Access Network* (RAN) *sharing*, sebagai bagian dari efisiensi industri melalui skema berbagi infrastruktur radio antar operator untuk meningkatkan utilisasi aset dan menekan duplikasi investasi; maupun *power as a solution*, yaitu penyediaan dan pengelolaan solusi energi yang andal dan efisien, termasuk integrasi energi terbarukan, guna meningkatkan keandalan *site* sekaligus mendukung agenda dekarbonisasi.
4. Ekspansi yang selektif dan disiplin investasi, baik organik maupun anorganik, dengan tetap menjaga struktur permodalan yang sehat.
5. Transformasi operasional berbasis teknologi dan data, termasuk pemanfaatan AI untuk meningkatkan efisiensi dan keandalan layanan.
6. Penguatan *green tower initiatives*, melalui efisiensi energi, pemanfaatan energi terbarukan, dan penggunaan material ramah lingkungan sebagai bagian dari komitmen keberlanjutan jangka panjang.

RJPP 2026–2030 juga menekankan pentingnya keseimbangan antara pertumbuhan dan manajemen risiko, penguatan tata kelola perusahaan, serta penciptaan nilai berkelanjutan bagi Pemegang Saham dan seluruh pemangku kepentingan. Setiap inisiatif strategis dalam periode tersebut dirancang untuk meningkatkan daya saing, memperluas basis pelanggan, mendiversifikasi sumber pendapatan, serta memperkuat ketahanan bisnis dalam berbagai skenario makroekonomi.

Selaras dengan tema "*Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future*," prospek usaha Perseroan tidak hanya bertumpu pada ekspansi kapasitas infrastruktur, tetapi juga pada transformasi model bisnis menuju penyedia solusi infrastruktur digital yang lebih terintegrasi, efisien, dan berkelanjutan. Dengan strategi jangka panjang yang terarah, struktur permodalan yang *prudent*, serta tata kelola yang kuat, Perseroan optimistis dapat mempertahankan pertumbuhan berkelanjutan dan memperkuat peran sebagai pilar utama infrastruktur digital Indonesia.

Perbandingan Target dan Realisasi Tahun 2025 [ARA-A.1.10.9]

Sepanjang tahun 2025, Mitratel menunjukkan kinerja operasional dan keuangan yang solid, mencerminkan efektivitas strategi bisnis yang dijalankan. Berbagai inisiatif efisiensi dan

Strategically, the focus of the 2026–2030 RJPP includes: [ARA-B.B.1]

1. Increasing productivity and asset monetization, through optimizing colocation and expansion in areas with high telecommunications network traffic growth.
2. Integrating towers and fiber as an end-to-end infrastructure solution to support operators' network capacity needs and FWA development.
3. Exploring opportunities in new portfolios such as FWA, by providing ready-to-use infrastructure that efficiently accelerates broadband penetration; Radio Access Network (RAN) sharing, as part of industry efficiency through a radio infrastructure sharing scheme between operators to increase asset utilization and reduce investment duplication; and power as a solution, which is the provision and management of reliable and efficient energy solution, including the integration of renewable energy, to improve site reliability and support the decarbonization agenda.
4. Selective and disciplined investment expansion, both organic and inorganic, while maintaining a sound capital structure.
5. Technology- and data-driven operational transformation, including the use of AI to improve service efficiency and reliability.
6. Strengthening green tower initiative through energy efficiency, renewable energy utilization, and the use of environmentally friendly materials as part of a long-term sustainability commitment.

The 2026–2030 RJPP also emphasizes the importance of balancing growth and risk management, strengthening corporate governance, and creating sustainable value for shareholders and all stakeholders. Each strategic initiative during this period is designed to increase competitiveness, expand the customer base, diversify revenue sources, and strengthen business resilience across various macroeconomic scenarios.

In line with the theme "Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future," the Company's business prospects hinge not only on infrastructure capacity expansion but also on transforming its business model to become a more integrated, efficient, and sustainable digital infrastructure solution provider. By focusing on long-term strategy, prudent capital structure, and strong governance, the Company is optimistic about maintaining sustainable growth and strengthening its role as a key pillar of Indonesia's digital infrastructure.

Comparison of Targets and Realizations in 2025 [ARA-A.1.10.9]

Throughout 2025, Mitratel demonstrated solid operational and financial performance, reflecting the effectiveness of the business strategies implemented. Various efficiency

ekspansi berhasil mendorong peningkatan kinerja di atas target yang telah ditetapkan. Capaian indikator utama Perseroan selama tahun berjalan sebagai berikut:

and expansion initiatives successfully drove performance improvements above the targets set. The Company's key performance indicators for the year are as follows:

Uraian	Satuan Unit	Realisasi 2025 Realization in 2025	Pencapaian Target Target Achievement (%)	Description
Pendapatan [ARA-A.1.10.9.a]	Triliun Rupiah Trillions of Rupiah	9,5	99,0	Revenue [ARA-A.1.10.9.a]
Laba Tahun Berjalan [ARA-A.1.10.9.b]	Triliun Rupiah Trillions of Rupiah	2,1	103,1	Income for the Year [ARA-A.1.10.9.b]
Rasio Utang terhadap Ekuitas* [ARA-A.1.10.9.c]	%	55,6	118,1	Debt to Equity Ratio* [ARA-A.1.10.9.c]
Return On Invested Capital (ROIC) [ARA-A.1.10.9.d]	%	8,0	105,4	Return On Invested Capital (ROIC) [ARA-A.1.10.9.d]
Free Cash Flow [ARA-A.1.10.9.d]	Triliun Rupiah Trillions of Rupiah	4,1	110,0	Free Cash Flow [ARA-A.1.10.9.d]
Collection Ratio [ARA-A.1.10.9.d]	%	99,50	104,7	Collection Ratio [ARA-A.1.10.9.d]
Tenancy Ratio (Tower) [ARA-A.1.10.9.d]	x	1,57	101,3	Tenancy Ratio (Tower) [ARA-A.1.10.9.d]
Billable Ratio (Fiber Optic) [ARA-A.1.10.9.d]	x	1,23	108,8	Billable Ratio (Fiber Optic) [ARA-A.1.10.9.d]
ESG Risk-Rating [ARA-A.1.10.9.d]	*Score*	18,8 (*Low Risk*)	110,0	ESG Risk-Rating [ARA-A.1.10.9.d]

* Indikator ini menunjukkan rasio utang terhadap ekuitas yang dihitung berdasarkan *interest-bearing debt* (tidak termasuk liabilitas sewa) dibagi dengan total ekuitas. / This indicator shows the debt-to-equity ratio calculated based on interest-bearing debt (excluding lease liabilities) divided by total equity.

Proyeksi Tahun 2026 [ARA-A.1.10.10]

Memasuki tahun 2026, Mitratel menargetkan pertumbuhan kinerja yang berkelanjutan dengan mempertahankan momentum positif yang telah dicapai pada tahun sebelumnya. Perseroan berfokus pada peningkatan pendapatan melalui ekspansi portofolio menara baru, peningkatan rasio *collocation*, serta penguatan kerja sama strategis dengan operator seluler utama. Upaya ini diharapkan dapat mendorong pertumbuhan pendapatan di atas industri, sekaligus memperkuat kontribusi pendapatan berulang (*recurring revenue*) jangka panjang dari layanan penyewaan menara dan *fiberization*. [ARA-A.1.10.10.a]

Sejalan dengan proyeksi pertumbuhan pendapatan tersebut, laba bersih tahun 2026 diperkirakan meningkat seiring dengan proyeksi pertumbuhan industri, didukung oleh peningkatan efisiensi operasional, optimalisasi biaya, serta pemanfaatan teknologi digital dalam pengelolaan dan pemeliharaan aset. Perseroan terus mendorong produktivitas aset melalui peningkatan *tenancy ratio* dan monetisasi infrastruktur terintegrasi menara dan fiber. Mitratel juga berkomitmen menjaga stabilitas profitabilitas melalui pengendalian beban keuangan, pengelolaan struktur utang yang disiplin, serta penerapan strategi manajemen modal yang *prudent* dan terukur. [ARA-A.1.10.10.b]

Dalam menjaga stabilitas keuangan, Perseroan menargetkan struktur permodalan yang tetap sehat dengan rasio utang terhadap ekuitas (*Debt to Equity Ratio*/DER) yang terkendali

Projections for 2026 [ARA-A.1.10.10]

Entering 2026, Mitratel is targeting sustainable performance growth by maintaining the positive momentum achieved in the previous year. The Company is focusing on increasing revenue through the expansion of new tower portfolios, improving the collocation ratio, and strengthening strategic partnerships with major mobile network operators. These efforts are expected to drive revenue growth above the industry average, while further strengthening long-term recurring revenue contributions from tower leasing and fiberization services. [ARA-A.1.10.10.a]

In line with the projected revenue growth, net profit in 2026 is expected to increase in line with the projected industry growth, supported by increased operational efficiency, cost optimization, and the use of digital technology in asset management and maintenance. The Company continues to drive asset productivity by increasing tenancy ratio and monetizing its integrated tower and fiber infrastructure. Mitratel is also committed to maintaining stable profitability through controlling financial expenses, disciplined debt structure management, and implementing a prudent and measured capital management strategy. [ARA-A.1.10.10.b]

To maintain financial stability, the Company targets a sound capital structure with a controlled debt-to-equity ratio (DER) within internal policy limits and debt covenant provisions,

dan berada dalam batas kebijakan internal serta ketentuan *debt covenant*, dengan proyeksi tetap berada pada level yang moderat dan *prudent*. Selain DER, Perseroan juga memonitor rasio *net debt to* EBITDA dan *Debt Service Coverage Ratio* (DSCR) untuk memastikan kapasitas pembayaran kewajiban tetap kuat dan likuiditas terjaga. **[ARA-A.1.10.10.c]**

with projections remaining at a moderate and prudent level. In addition to DER, the Company also monitors the net debt-to-EBITDA ratio and Debt Service Coverage Ratio (DSCR) to ensure strong capacity for servicing obligations and maintaining liquidity. **[ARA-A.1.10.10.c]**

Pendanaan ekspansi akan dilakukan secara seimbang antara sumber internal (arus kas operasional) dan sumber eksternal (pinjaman bank, instrumen pasar modal, atau skema pendanaan lainnya) guna memastikan fleksibilitas keuangan serta tingkat solvabilitas yang kuat. Strategi pendanaan tersebut dirancang untuk mendukung ekspansi yang selektif, termasuk pengembangan peluang pasar baru seperti FWA, RAN *sharing*, dan *power as a solution*, tanpa mengorbankan stabilitas neraca Perseroan. **[ARA-A.1.10.10.c]**

Expansion funding will be balanced between internal sources (operating cash flows) and external sources (bank loans, capital market instruments, or other funding schemes) to ensure financial flexibility and a strong level of solvency. This funding strategy is designed to support selective expansion, including the development of new market opportunities such as FWA, RAN sharing, and power as a solution, without compromising the stability of the Company's balance sheet. **[ARA-A.1.10.10.c]**

Sementara itu, kebijakan dividen Perseroan tetap diarahkan untuk memberikan nilai tambah yang berkelanjutan bagi Pemegang Saham dengan tetap memperhatikan kebutuhan investasi, kondisi kas, kewajiban pendanaan, serta rencana pertumbuhan jangka panjang. Besaran dividen akan ditetapkan melalui RUPS berdasarkan kinerja keuangan tahun berjalan dan mempertimbangkan keseimbangan antara distribusi laba dan penguatan struktur permodalan Perseroan. **[ARA-A.1.10.10.d]**

Meanwhile, the Company's dividend policy remains directed at providing sustainable added value for Shareholders while considering investment needs, cash flows, funding obligations, and long-term growth plans. The dividend amount will be determined by the GMS based on the current year's financial performance and considering the balance between profit distribution and strengthening the Company's capital structure. **[ARA-A.1.10.10.d]**

Seiring dengan berlanjutnya konsolidasi di industri telekomunikasi seluler, Perseroan menilai bahwa potensi dampak terhadap kinerja Mitratel relatif dapat dikelola dengan baik. Proses rasionalisasi jaringan yang dilakukan oleh operator seluler justru mendorong kebutuhan akan infrastruktur menara yang efisien, memiliki jangkauan luas, serta dapat mendukung optimalisasi biaya operasional. Dalam hal ini, Mitratel berada pada posisi yang strategis untuk tetap mempertahankan kinerja yang stabil di tengah dinamika industri.

In line with the ongoing consolidation in the mobile telecommunications industry, the Company believes that the potential impact on Mitratel's performance can be relatively well managed. The network rationalization process carried out by mobile operators actually drives the need for tower infrastructure that is efficient, widely distributed, and capable of supporting the optimization of operational costs. In this regard, Mitratel is in a strategic position to maintain stable performance amid industry dynamics.

Di sisi lain, Mitratel memiliki peran strategis sebagai penyedia infrastruktur bersama melalui layanan kolokasi, baik bagi entitas operator hasil konsolidasi maupun potensi entitas operator baru. Melalui penyediaan infrastruktur yang andal, terintegrasi, dan bersifat netral, Perseroan dapat mendukung optimalisasi pemanfaatan aset eksisting serta peningkatan rasio kolokasi, sekaligus memperkuat kontribusi Mitratel dalam pengembangan ekosistem telekomunikasi nasional yang berkelanjutan.

On the other hand, Mitratel holds a strategic role as a shared infrastructure provider through its colocation services, both for consolidated operator entities and potential new operator entities. By providing reliable, integrated, and neutral infrastructure, the Company can support the optimization of existing asset utilization and increase the colocation ratio, while strengthening Mitratel's contribution to the development of a sustainable national telecommunications ecosystem.

Selain fokus pada kinerja finansial, tahun 2026 juga akan menjadi periode penting bagi Mitratel dalam memperkuat transformasi digital dan penerapan prinsip keberlanjutan. Perseroan berkomitmen melanjutkan inisiatif berbasis ESG melalui inisiatif keberlanjutan yang berfokus pada penerapan tata kelola yang baik dengan memastikan kepatuhan terhadap hukum dan regulasi, efisiensi energi dan penggunaan material secara optimal, serta membangun kemitraaan yang solid dengan pelanggan dan mitra bisnis. Dengan langkah-langkah tersebut, Mitratel optimistis dapat mempertahankan kinerja positif sekaligus memperkuat posisi sebagai penyedia infrastruktur telekomunikasi terdepan di Indonesia. **[ARA-A.1.10.10.e]**

In addition to focusing on financial performance, 2026 will also be an important period for Mitratel to strengthen its digital transformation and the implementation of sustainability principles. The Company is committed to continuing ESG-based initiatives through sustainability initiatives that focus on implementing good governance by ensuring compliance with laws and regulations, energy efficiency and optimal use of materials, and building strong partnerships with customers and business partners. Through these measures, Mitratel remains optimistic about maintaining positive performance while strengthening its position as a leading telecommunications infrastructure provider in Indonesia. **[ARA-A.1.10.10.e]**

Kebijakan dan Pembagian Dividen
[ARA-A.1.10.12]

Kebijakan Dividen [ARA-A.1.10.12.a]
Kebijakan pembagian dividen Perseroan dilaksanakan berdasarkan keputusan RUPS Tahunan yang mengacu pada rekomendasi Direksi serta ketentuan dalam Undang-Undang Perseroan Terbatas dan Anggaran Dasar Perseroan. Pembagian dividen hanya dapat dilakukan apabila Perseroan memiliki saldo laba positif, dengan mempertimbangkan kondisi keuangan terkini, kemampuan arus kas, serta prospek pertumbuhan usaha di masa mendatang.

Selain dividen tahunan, Perseroan juga memiliki kewenangan untuk membagikan dividen interim sebelum tahun buku berakhir, setelah memperoleh persetujuan dari Direksi dan Dewan Komisaris. Pembagian dividen interim tersebut hanya dapat dilakukan sepanjang tidak menyebabkan kekayaan bersih Perseroan menjadi lebih rendah dari jumlah modal disetor. Apabila setelah tahun buku berakhir Perseroan mengalami kerugian, maka dividen interim yang telah dibayarkan wajib dikembalikan oleh para Pemegang Saham sesuai ketentuan yang berlaku.

Berdasarkan Prospektus Penawaran Umum Perdana Saham, Perseroan berencana untuk membagikan dividen tunai dengan rasio maksimal sebesar 70% dari laba bersih setelah dikurangi cadangan wajib, dengan pelaksanaan pembagian dividen tunduk pada keputusan RUPS. Pembayaran dividen dilakukan dalam mata uang Rupiah dan dikenakan pemotongan pajak sesuai dengan peraturan perpajakan yang berlaku, termasuk tarif pajak sebesar 20% bagi Pemegang Saham asing, yang dapat disesuaikan dengan perjanjian pajak yang berlaku.

Kronologi Pembagian Dividen
Perseroan secara konsisten membagikan dividen kepada para Pemegang Saham dengan rincian pembagian dividen sebagai berikut:

Dividend Policy and Distribution
[ARA-A.1.10.12]

Dividend Policy [ARA-A.1.10.12.a]
The Company's dividend distribution policy is carried out based on the Annual GMS resolutions, which refer to the Board of Directors' recommendations as well as provisions stipulated in the Company Law and Articles of Association. Dividend distribution may only be conducted if the Company has a positive retained earnings balance, taking into account the current financial condition, cash flow capacity, and future business growth prospects.

In addition to annual dividends, the Company is also authorized to distribute interim dividends before the end of the financial year, upon obtaining approval from the Board of Directors and the Board of Commissioners. The distribution of interim dividends can only be executed as long as it does not result in the Company's net assets falling below the issued and paid-up capital. Should the Company incur losses at the end of the financial year, any interim dividends previously distributed must be returned by the Shareholders in accordance with the applicable regulations.

Based on the Initial Public Offering Prospectus, the Company plans to distribute cash dividends with a maximum payout ratio of 70% of net profit after deducting minimum reserve requirements, with the implementation of dividend distribution subject to the GMS resolutions. Dividend payments are made in Rupiah and are subject to withholding tax in accordance with applicable tax regulations, including a 20% tax rate for foreign Shareholders, which may be adjusted based on prevailing tax treaties.

Dividend Payout Chronology
The Company has consistently distributed dividends to its Shareholders, with the details of the dividend distributions as follows:

Tahun Year [ARA-A.1.10.12.d1]	Dividen (juta Rupiah) Dividend (million Rupiah) [ARA-A.1.10.12.d]	Rasio Pembayaran Dividen Dividend Payout Ratio (%)	Dividen per Saham Dividend per Share (Rp) [ARA-A.1.10.12.c]	Tanggal Pembayaran Payment Date [ARA-A.1.10.12.b]
2024	Dividen Tunai Cash Dividend : 1.407.223	Dividen Tunai Cash Dividend : 70%	Dividen Tunai Cash Dividend : 17,0562	3 Juli 2024 July 3, 2024
	Dividen Spesial Cash Dividend : 100.524	Dividen Spesial Cash Dividend : 5%	Dividen Spesial Cash Dividend : 1,2184	
2025	Dividen Tunai Cash Dividend : 1.475.373	Dividen Tunai Cash Dividend : 70%	Dividen Tunai Cash Dividend : 18,0959	2 Juli 2025 July 2, 2025
	Dividen Spesial Cash Dividend : 590.152	Dividen Spesial Cash Dividend : 28%	Dividen Spesial Cash Dividend : 7,2384	

Keterangan / Note:
Dengan memperhatikan best practice internasional, maka Perseroan melakukan pembayaran di tahun 2025 dalam kurun waktu kurang dari 30 hari sejak tanggal RUPS yang menyetujui penggunaan laba bersih Perseroan untuk dibayarkan sebagai dividen tunai. / In accordance with international best practices, the Company made the dividend payment in 2025 within a period of less than 30 days from the date of the GMS that approved the use of the Company's net profit to be distributed as cash dividends.

Realisasi Penggunaan Dana Hasil Penawaran Umum [ARA-A.1.10.13] [ARA-A.1.10.13.a] [ARA-A.1.10.13.b]

Pada tahun 2024, Perseroan melaksanakan Penawaran Umum Berkelanjutan Obligasi dan Sukuk sebagai bagian dari strategi pendanaan jangka menengah. Melalui Penawaran Umum Berkelanjutan Obligasi yang efektif pada tanggal 4 Juli 2024, Perseroan memperoleh dana sebesar Rp240.225.000.000,00 dengan biaya penawaran umum sebesar Rp5.090.301.736,00 sehingga menghasilkan dana bersih senilai Rp235.134.698.264,00. Dana hasil penawaran tersebut seluruhnya digunakan untuk kegiatan *refinancing* sesuai dengan rencana penggunaan dana yang telah ditetapkan.

Pada tanggal yang sama, Perseroan juga melaksanakan Penawaran Umum Berkelanjutan Sukuk dengan total hasil penawaran sebesar Rp10.015.000.000,00 dan setelah dikurangi biaya penawaran sebesar Rp451.051.455,00 diperoleh dana bersih sebesar Rp9.563.948.545,00. Seluruh dana tersebut juga telah direalisasikan sepenuhnya untuk keperluan *refinancing* sebagaimana direncanakan.

Dana hasil kedua penawaran tersebut telah digunakan seluruhnya pada tahun 2024 dan tidak terdapat sisa dana yang belum terealisasi. Seluruh informasi mengenai realisasi penggunaan dana ini telah disampaikan secara lengkap dalam Laporan Tahunan Perseroan tahun 2024, sesuai dengan ketentuan pelaporan yang berlaku.

Realization of the Use of the Public Offering Proceeds [ARA-A.1.10.13] [ARA-A.1.10.13.a] [ARA-A.1.10.13.b]

In 2024, the Company conducted the Public Offering of Shelf Registration Bonds and Sukuk as part of its medium-term funding strategy. Through the Public Offering of Shelf Registration Bonds, which became effective on July 4, 2024, the Company raised funds amounting to Rp240,225,000,000.00, with public offering costs of Rp5,090,301,736.00, resulting in net proceeds of Rp235,134,698,264.00. All proceeds from the offering were used for refinancing activities in accordance with the planned use of funds.

On the same date, the Company also conducted the Public Offering of Shelf Registration Sukuk with total offering proceeds amounting to Rp10,015,000,000.00. After deducting offering expenses of Rp451,051,455.00, the Company obtained net proceeds of Rp9,563,948,545.00. All of these funds were fully utilized for refinancing purposes as planned.

The proceeds from both offerings were entirely used in 2024, and there were no remaining unused funds. All information regarding the realization of the use of these proceeds has been fully disclosed in the Company's 2024 Annual Report, in accordance with applicable reporting requirements.

Informasi Material terkait Investasi, Ekspansi, Divestasi, Penggabungan/ Peleburan Usaha, Akuisisi, dan Restrukturisasi Utang/Modal [ARA-A.1.10.14]

Pada periode 2025, Perseroan melakukan akuisisi yang diuraikan sebagai berikut:

Material Information Regarding Investment, Expansion, Divestment, Business Merger/ Consolidation, Acquisition, Debt/Capital Restructuring [ARA-A.1.10.14]

In the 2025 period, the Company carried out acquisitions as described below:

Akuisisi
Acquisition

Pihak yang Melakukan Transaksi [ARA-A.1.10.14.b] **Counterparty**	**PT Putra Arga Binangun** dan Perseroan. **PT Putra Arga Binangun** and the Company.
Tanggal Transaksi [ARA-A.1.10.14.a] **Transaction Date**	23 Mei 2025 May 23, 2025
Nilai Transaksi [ARA-A.1.10.14.a] **Transaction Value**	Rp51.000.000.000,00
Objek Transaksi [ARA-A.1.10.14.a] **Transaction Object**	52 menara telekomunikasi dan 45 *tenant* Telkomsel (*reseller* Putra Arga Binangun). 52 telecommunications towers and 45 Telkomsel tenants (PAB reseller Putra Arga Binangun).
Sifat Hubungan Afiliasi [ARA-A.1.10.14.c] [ARA-A.1.10.14.f] **Nature of the Affiliations**	Tidak terafiliasi dengan Telkom Group. Not affiliated with Telkom Group.
Alasan Dilakukannya Transaksi **Reason for Conducting the Transaction**	• *Corporate Strategic Scenario* (CSS) PT Telkom Indonesia (Persero) Tbk (Telkom) 2024–2026 (WINDIGITAL): *Acquire and accelerate digital capabilities inorganically and/or ecosystem partnership sub-initiative 9A: Strategic merger and acquisition for capability, value creation and biz/ecosystem*. • *Strategic Initiative CFU WIB* 2024–2026 (NEXTGEN): *Generate tower business growth story by creating value from both organic and inorganic initiatives* dengan implementasi program "*vouch tower business growth story to maximize group value creation*". • *New strategic initiative* Mitratel "*THE WINNER*", yaitu dengan *strategic business themes (where to play)* yaitu *strategic merger and acquisition including new markets* yaitu (i) #8: *expand regionally while ensuring prudent execution and valuation increase;* dan (ii) #9: *readily perform quality acquisitions to strengthen core and adjacent portfolios*. • Corporate Strategic Scenario (CSS) of PT Telkom Indonesia (Persero) Tbk (Telkom) 2024–2026 (WINDIGITAL): Acquire and accelerate digital capabilities inorganically and/or ecosystem partnerships under sub-initiative 9A: Strategic merger and acquisition for capability development, value creation, and business/ ecosystem growth. • Strategic Initiative CFU WIB 2024–2026 (NEXTGEN): Generate tower business growth story by creating value from both organic and inorganic initiatives through the implementation of program "vouch tower business growth story to maximize group value creation". • New strategic initiative Mitratel "THE WINNER", which is strategic business themes (where to play), namely strategic merger and acquisition including new markets, as follows (i) #8: expand regionally while ensuring prudent execution and valuation increase; dan (ii) #9: readily perform quality acquisitions to strengthen core and adjacent portfolios.
Penjelasan Mengenai Kewajaran Transaksi [ARA-A.1.10.14.d] **Explanation of Transaction Fairness**	Seluruh transaksi pada tahun 2025 dilakukan secara wajar (*arm's length*) dan sesuai dengan peraturan perundang-undangan. Transaksi dilakukan atas dasar alasan kebutuhan Perseroan dan bebas dari konflik kepentingan. Kewajaran transaksi juga merujuk kepada nilai *internal rate of return project* akuisisi sebesar 12,34% yang di atas ketetapan Mitratel atas nilai *Weighted Average Cost of Capital* (WACC) + *Hurdle Rate* di 10,86% (9,86% + 2%). All transactions in 2025 were conducted on an arm's length basis and in accordance with the prevailing laws and regulations. The transactions were carried out based on the Company's needs and were free from conflicts of interest. The fairness of the transactions also refers to the internal rate of return of the acquisition project of 12.34%, which is above Mitratel's threshold of Weighted Average Cost of Capital (WACC) + Hurdle Rate of 10.86% (9.86% + 2%).

Pemenuhan Ketentuan Terkait [ARA-A.1.10.14.e] **Compliance with Applicable Provisions**	Perseroan telah memenuhi peraturan dan ketentuan terkait: • Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tanggal 20 April 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha. • Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tanggal 1 Juli 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan. The Company has complied with the following regulations and provisions: • Financial Services Authority Regulation No. 17/POJK.04/2020 dated April 20, 2020, on Material Transactions and Changes in Business Activities. • Financial Services Authority Regulation No. 42/POJK.04/2020 dated July 1, 2020, on Affiliated Transactions and Conflict of Interest Transactions.
Pernyataan Dewan Komisaris, Direksi, dan Komite Audit [ARA-A.1.10.14.f1] [ARA-A.1.10.14.f2] **Statement of the Board of Commissioners, the Board of Directors, and the Audit Committee**	Direksi menyatakan bahwa transaksi dengan pihak afiliasi ini telah melalui prosedur yang memadai untuk memastikan bahwa transaksi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum, antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms length principle*). Selain itu, peran Dewan Komisaris dan Komite Audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms length principle*). The Board of Directors states that this transaction with an affiliated party has undergone adequate procedures to ensure that it is conducted in accordance with generally accepted business practices, including compliance with the arm's length principle. In addition, the Board of Commissioners and the Audit Committee have also carried out adequate procedures to ensure that the transaction is implemented in accordance with generally accepted business practices, including adherence to the arm's length principle.

Akuisisi
Acquisition

Pihak yang Melakukan Transaksi [ARA-A.1.10.14.b] **Counterparty**	**PT Profesional Telekomunikasi Indonesia** dan Perseroan. **PT Profesional Telekomunikasi Indonesia** and the Company.
Tanggal Transaksi [ARA-A.1.10.14.a] **Transaction Date**	4 November 2025 November 4, 2025
Nilai Transaksi [ARA-A.1.10.14.a] **Transaction Value**	Rp1.750.000.000,00 Rp1,750,000,000.00
Objek Transaksi [ARA-A.1.10.14.a] **Transaction Object**	7 menara telekomunikasi. 7 telecommunications towers.
Sifat Hubungan Afiliasi [ARA-A.1.10.14.c] [ARA-A.1.10.14.f] **Nature of the Affiliations**	Tidak terafiliasi dengan Telkom Group. Not affiliated with the Telkom Group.
Alasan Dilakukannya Transaksi **Reason for Conducting the Transaction**	• *Corporate Strategic Scenario* (CSS) PT Telkom Indonesia (Persero) Tbk (Telkom) 2025–2027 (*BOLD ACTION*): *"Inorganic and Partnership: Accelerate Digital Business and Capabilities Inorganically and/or through Partnership Acceleration"* dengan implementasi program *strategic acquisition and alliance for capability, value creation and biz/ecosystem.* • *Strategic Initiative CFU WIB 2025–2027 (STRIVE): "Ignite new tower business opportunity and boost growth story"* dengan implementasi program *"strengthen tower biz while strategically balance asset utilization, product strategic value accretive acquisitions domestically and expand regionally.* • *New strategic initiative* Mitratel "*THE WINNER*", yaitu dengan *strategic business themes (where to play)* yaitu *strategic merger and acquisition including new markets* yaitu (i) #8: *expand regionally while ensuring prudent execution and valuation increase;* dan (ii) #9: *readily perform quality acquisitions to strengthen core and adjacent portfolios*. • Corporate Strategic Scenario (CSS) of PT Telkom Indonesia (Persero) Tbk (Telkom) 2025–2027 (BOLD ACTION): "Inorganic and Partnership: Accelerate Digital Business and Capabilities Inorganically and/or through Partnership Acceleration," with the implementation of programs on strategic acquisition and alliance for capability, value creation, and business/ecosystem development. • Strategic Initiative CFU WIB 2025–2027 (STRIVE): "Ignite new tower business opportunity and boost growth story," with the implementation of programs to strengthen the tower business while strategically balancing asset utilization, enhancing product strategic value, conducting value-accretive acquisitions domestically, and expanding regionally. • New strategic initiative Mitratel "THE WINNER", namely with strategic business themes (where to play), namely strategic merger and acquisition, including new markets, namely (i) #8: expand regionally while ensuring prudent execution and valuation increase; and (ii) #9: readily perform quality acquisitions to strengthen core and adjacent portfolios.

Penjelasan Mengenai Kewajaran Transaksi [ARA-A.1.10.14.d] **Explanation of Transaction Fairness**	Seluruh transaksi pada tahun 2025 dilakukan secara wajar (*arm's length*) dan sesuai dengan peraturan perundang-undangan. Transaksi dilakukan atas dasar alasan kebutuhan Perseroan dan bebas dari konflik kepentingan. Kewajaran transaksi juga merujuk kepada nilai *internal rate of return project* akuisisi sebesar 12,34% yang di atas ketetapan Mitratel atas nilai WACC + *Hurdle Rate* di 10,86% (9,86% + 2%). All transactions in 2025 were conducted on an arm's length basis and in accordance with the prevailing laws and regulations. The transactions were carried out based on the Company's needs and were free from conflicts of interest. The fairness of the transactions also refers to the internal rate of return of the acquisition project of 12.34%, which is above Mitratel's threshold of WACC + Hurdle Rate of 10.86% (9.86% + 2%).
Pemenuhan Ketentuan Terkait [ARA-A.1.10.14.e] **Compliance with Applicable Provisions**	Perseroan telah memenuhi peraturan dan ketentuan terkait: • Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tanggal 20 April 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha. • Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tanggal 1 Juli 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan. The Company has complied with the following regulations and provisions: • Financial Services Authority Regulation No. 17/POJK.04/2020 dated April 20, 2020, on Material Transactions and Changes in Business Activities. • Financial Services Authority Regulation No. 42/POJK.04/2020 dated July 1, 2020, on Affiliated Transactions and Conflict of Interest Transactions.
Pernyataan Dewan Komisaris, Direksi, dan Komite Audit [ARA-A.1.10.14.f1] [ARA-A.1.10.14.f2] **Statement of the Board of Commissioners, the Board of Directors, and the Audit Committee**	Direksi menyatakan bahwa transaksi dengan pihak afiliasi ini telah melalui prosedur yang memadai untuk memastikan bahwa transaksi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum, antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms length principle*). Selain itu, peran Dewan Komisaris dan Komite Audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms length principle*). The Board of Directors states that this transaction with an affiliated party has undergone adequate procedures to ensure that it is conducted in accordance with generally accepted business practices, including compliance with the arm's length principle. Furthermore, the Board of Commissioners and the Audit Committee also play a role in carrying out adequate procedures to ensure that the transaction is implemented in accordance with generally accepted business practices, including adherence to the arm's length principle.

Selain melakukan kuisisi tersebut, Perseroan tidak melakukan investasi, ekspansi, divestasi, penggabungan/peleburan usaha, dan restrukturisasi utang/modal di tahun 2025.

In addition to the acquisition, the Company did not undertake any investment, expansion, divestment, business merger/consolidation, or debt/capital restructuring in 2025.

Informasi Transaksi Material yang Mengandung Benturan Kepentingan, Transaksi dengan Pihak Afiliasi, dan Transaksi dengan Pihak Berelasi

Transaksi yang Mengandung Benturan Kepentingan [ARA-A.1.10.14.i] [ARA-A.1.10.14.j]

Dengan memperhatikan ketentuan terhadap transaksi afiliasi/pihak berelasi yang memenuhi batasan nilai transaksi material, Perseroan menerapkan ketentuan bahwa transaksi wajib terlebih dahulu memperoleh persetujuan Pemegang Saham Independen atau Pemegang Saham Minoritas (*disinterested shareholders*). Dalam RUPS, suara setuju harus diberikan oleh lebih dari 50% Pemegang Saham yang tidak berkepentingan atas transaksi (*disinterested shareholders*). Pemegang Saham pengendali yang memiliki benturan kepentingan dianggap menyetujui keputusan yang dibuat oleh Pemegang Saham Minoritas.

Material Transaction Information Containing Conflict of Interest, Transactions with Affiliated Parties, and Transactions with Related Parties

Transactions with Conflict of Interest

[ARA-A.1.10.14.i] [ARA-A.1.10.14.j]

In accordance with the provisions governing affiliated/related party transactions that meet the threshold for material transactions, the Company applies the requirement that such transactions must first obtain approval from Independent Shareholders or Minority Shareholders (disinterested shareholders). At the GMS, approval must be granted by more than 50% of the votes of shareholders who have no interest in the transaction (disinterested shareholders). Controlling Shareholders who have a conflict of interest are deemed to agree with the decision made by the Minority Shareholders.

Sepanjang tahun 2025, Perseroan tidak mencatat adanya transaksi yang mengandung benturan kepentingan antara pihak-pihak terkait. Seluruh aktivitas dan transaksi yang dilakukan telah dilaksanakan secara wajar dan transparan, dengan mempertimbangkan prinsip kewajaran harga, kesetaraan manfaat ekonomi, serta kepatuhan terhadap ketentuan peraturan yang berlaku. Selain itu, tidak terdapat transaksi material maupun transaksi yang mengadung benturan kepentingan yang memerlukan persetujuan Pemegang Saham Independen/Minoritas dalam RUPS.

Throughout 2025, the Company did not record any transactions involving conflicts of interest among related parties. All activities and transactions were carried out fairly and transparently, considering the principles of fair pricing, equality of economic benefits, and compliance with applicable regulations. In addition, there were no material transactions or conflict-of-interest transactions that required approval from Independent/ Minority Shareholders at the GMS.

Transaksi dengan Pihak Afiliasi

[ARA-A.1.10.14.g] [ARA-A.1.10.14.h] [ARA-A.1.10.14.j]

Pada tahun 2025, Perseroan tidak melakukan transaksi material dengan pihak afiliasi sebagai bagian dari kegiatan usaha yang wajar dan mendukung operasional bisnis.

Transactions with Affiliated Parties

[ARA-A.1.10.14.g] [ARA-A.1.10.14.h] [ARA-A.1.10.14.j]

In 2025, the Company did not conduct any material transactions with affiliated parties as part of its normal business activities nor to support business operations.

Transaksi dengan Pihak Berelasi

Perseroan melakukan transaksi dengan pihak berelasi sesuai ketentuan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 7 tentang Pengungkapan Pihak-Pihak Berelasi serta Peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan No. KEP-347/BL/2012 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik. Transaksi signifikan dengan pihak berelasi, baik yang dilakukan dengan syarat sebanding maupun berbeda dengan pihak ketiga, telah diungkapkan pada Catatan atas Laporan Keuangan No. 36 tentang Saldo dan Transaksi Dengan Pihak Berelasi. Nama dan sifat hubungan pihak berelasi Perseroan disajikan sebagai berikut:

Transactions with Related Parties

The Company conducts transactions with related parties in accordance with the provisions of Statement of Financial Accounting Standards (PSAK) No. 7 on Related Party Disclosures, as well as the Regulation of the Capital Market and Financial Institution Supervisory Agency (Bapepam-LK) No. KEP-347/BL/2012 on the Presentation and Disclosure of Financial Statements of Issuers or Public Companies. Significant transactions with related parties, whether conducted under terms comparable to or different from those with third parties, have been disclosed in the Notes to the Financial Statements No. 36 regarding Balances and Transactions with Related Parties. Names and the nature of the Company's related-party relationships are presented as follows:

Pihak Berelasi Related Parties	**Sifat Hubungan** Nature of the Affiliations	**Transaksi** Transaction
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	Pemegang Saham Mayoritas Perseroan The Company's Majority Shareholder	Sewa menyewa menara telekomunikasi, akuisisi tower, pinjaman jangka panjang, dividen, beban usaha, beban keuangan, dan sewa lahan. Lease of telecommunication towers, tower acquisition, long-term loans, dividends, operating expenses, finance costs, and land lease.
PT Bank Mandiri (Persero) Tbk	Entitas Sepengendali Entities Under Common Control	Jasa perbankan, pinjaman jangka panjang, dan beban keuangan. Banking services, long-term loans, and finance costs.
PT Bank Negara Indonesia (Persero) Tbk	Entitas Sepengendali Entities Under Common Control	Jasa perbankan, pinjaman jangka panjang, dan beban keuangan. Banking services, long-term loans, and finance costs.
PT Bank Rakyat Indonesia (Persero) Tbk	Entitas Sepengendali Entities Under Common Control	Jasa perbankan, pinjaman jangka panjang, dan beban keuangan. Banking services, long-term loans, and finance costs.
PT Bank Syariah Indonesia Tbk	Entitas Sepengendali Entities Under Common Control	Jasa perbankan, pinjaman jangka panjang, dan beban keuangan. Banking services, long-term loans, and finance costs.
PT Bank Tabungan Negara	Entitas Sepengendali Entities Under Common Control	Jasa perbankan, pinjaman jangka panjang, dan beban keuangan. Banking services, long-term loans, and finance costs.
PT Sarana Multi Infrastruktur (Persero)	Entitas Sepengendali Entities Under Common Control	Pinjaman jangka panjang dan beban keuangan. Long-term loans and finance costs.
PT Graha Sarana Duta	Entitas Sepengendali Entities Under Common Control	Sewa gedung. Building rental.

Pihak Berelasi Related Parties	Sifat Hubungan Nature of the Affiliations	Transaksi Transaction
PT Sigma Metrasys Solution	Entitas Sepengendali Entities Under Common Control	Jasa informasi dan teknologi. Information and technology services.
PT Infomedia Nusantara	Entitas Sepengendali Entities Under Common Control	Jasa promosi dan pelatihan. Promotion and training services.
PT Infomedia Solusi Humanika	Entitas Sepengendali Entities Under Common Control	Jasa pengelolaan sumber daya manusia. Human resource management services.
PT Finnet Indonesia	Entitas Sepengendali Entities Under Common Control	Jasa solusi transaksi digital Digital transaction solution services.
PT Telkom Infrastruktur Indonesia	Entitas Sepengendali Entities Under Common Control	Jasa penyediaan infrastruktur jaringan fiber dan konektivitas. Provision of fiber network infrastructure and connectivity services.
PT PP Infrastruktur	Entitas Sepengendali Entities Under Common Control	Jasa pengembangan infrastruktur. Infrastructure development services.
PT PP (Persero) Tbk	Entitas Sepengendali Entities Under Common Control	Jasa konstruksi. Construction services.
PT PP Properti Tbk	Entitas Sepengendali Entities Under Common Control	Jasa pengembangan properti. Property development services.
PT PP Energi	Entitas Sepengendali Entities Under Common Control	Jasa sektor energi. Energy sector services.
PT PP Urban	Entitas Sepengendali Entities Under Common Control	Jasa konstruksi kawasan urban. Urban area construction services.
PT PP Presisi Tbk	Entitas Sepengendali Entities Under Common Control	Jasa konstruksi alat berat. Heavy equipment construction services.
PT PINS Indonesia	Entitas Sepengendali Entities Under Common Control	Pengadaan aset sewa pembiayaan, jasa pemeliharaan. Procurement of finance lease assets and maintenance services.
PT Sigma Cipta Caraka	Entitas Sepengendali Entities Under Common Control	Jasa informasi dan teknologi. Information and technology services.
PT Telekomunikasi Selular	Entitas Sepengendali Entities Under Common Control	Sewa menyewa menara telekomunikasi dan jasa pemeliharaan, akuisisi tower, sewa lahan, aset tetap, aset takberwujud, beban usaha, pendapatan lainnya, dan beban ditangguhkan. Lease of telecommunication towers and maintenance services, tower acquisition, land lease, fixed assets, intangible assets, operating expenses, other income, and deferred expenses.
PT Digital Aplikasi Solusi	Entitas Sepengendali Entities Under Common Control	Jasa informasi dan teknologi. Information and technology services.
PT Metra Digital Media	Entitas Sepengendali Entities Under Common Control	Jasa periklanan/percetakan. Advertising/printing services.
PT Administrasi Medika	Entitas Sepengendali Entities Under Common Control	Jasa pelayanan kesehatan. Healthcare services.
PT Multimedia Nusantara	Entitas Sepengendali Entities Under Common Control	Jasa informasi dan teknologi. Information and technology services.
PT Telekomunikasi Indonesia Internasional	Entitas Sepengendali Entities Under Common Control	Jasa pembangunan menara telekomunikasi dan jasa pemeliharaan. Telecommunication tower construction ser-vices and maintenance services.
PT Infrastruktur Telekomunikasi Indonesia	Entitas Sepengendali Entities Under Common Control	Jasa perawatan dan pemeliharaan menara telekomunikasi. Telecommunication tower repair and maintenance services.
PT Sarana Usaha Sejahtera Insanpalapa	Entitas Sepengendali Entities Under Common Control	Jasa pelayanan kesehatan. Healthcare services.
PT Persada Sokka Tama	Entitas Anak Sepengendali Subsidiaries Under Common Control	Jasa pembangunan menara telekomunikasi. Telecommunication tower construction services.
PT Telkom Landmark Tower	Entitas Sepengendali Entities Under Common Control	Sewa gedung. Building rental.
PT Telkom Akses	Entitas Sepengendali Entities Under Common Control	Jasa konsultan dan pembelian aset tetap. Consulting services and purchase of fixed assets.

Pihak Berelasi Related Parties	Sifat Hubungan Nature of the Affiliations	Transaksi Transaction
PT Telkom Satelit Indonesia	Entitas Sepengendali Entities Under Common Control	Jasa informasi dan teknologi. Information and technology services.
Dewan Komisaris dan Direksi	Manajemen Kunci Key Management	Imbalan jangka pendek. Short-term benefits.

Realisasi Transaksi

Dalam menjalankan kegiatan operasional, Perseroan melakukan transaksi dengan pihak berelasi yang dilaksanakan berdasarkan syarat dan ketentuan yang wajar. Transaksi tersebut mencakup pembayaran oleh Perseroan atas biaya yang timbul pada pihak berelasi maupun sebaliknya. Adapun saldo transaksi dengan pihak-pihak berelasi per 31 Desember 2025 dan 31 Desember 2024 sebagai berikut:

Transaction Realization

In carrying out its operational activities, the Company conducts transactions with related parties based on fair terms and conditions. These transactions include payments made by the Company for costs incurred by related parties and vice versa. The balances of transactions with related parties as of December 31, 2025, and December 31, 2024, are as follows:

a. Aset / a. Asset

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Kas dan Setara Kas Bank / Cash and Cash Equivalents – Banks			
PT Bank Mandiri (Persero) Tbk	397.635	447.350	PT Bank Mandiri (Persero) Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	31.261	41.399	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	15.958	53.940	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Syariah Indonesia Tbk	5.037	30	PT Bank Syariah Indonesia Tbk
PT Bank Tabungan Negara (Persero) Tbk	50	-	PT Bank Tabungan Negara (Persero) Tbk
Deposito Berjangka / Time Deposits			
PT Bank Tabungan Negara (Persero) Tbk	50.000	-	PT Bank Tabungan Negara (Persero) Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	23.000	-	PT Bank Rakyat Indonesia (Persero) Tbk
Subtotal Kas dan Setara Kas	522.941	**542.719**	**Subtotal Cash and Cash Equivalents**
Piutang Usaha / Trade Receivables			
PT Telekomunikasi Selular	1.057.924	901.436	PT Telekomunikasi Selular
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	283.599	242.762	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Telkom Infrastruktur Indonesia	193.512	112.549	PT Telkom Infrastruktur Indonesia
PT PP (Persero) Tbk	300	565	PT PP (Persero) Tbk
PT Telkom Satelit Indonesia	47	908	PT Telkom Satelit Indonesia
PT PP Properti Tbk	31	117	PT PP Properti Tbk
PT PP Infrastruktur	10	35	PT PP Infrastruktur
PT Telekomunikasi Indonesia Internasional	-	204	PT Telekomunikasi Indonesia Internasional
PT PP Energi	-	83	PT PP Energi
PT PP Urban	-	22	PT PP Urban
PT PP Presisi Tbk	-	18	PT PP Presisi Tbk
Dikurangi: Cadangan Kerugian Kredit Ekspektasian	(37.350)	(4.736)	Less: Allowance for Expected Credit Losses
Subtotal Piutang Usaha	1.498.073	**1.253.963**	**Subtotal Trade Receivables**
Uang Muka Pembelian Aset Tetap / Advances for the Purchase of Fixed Assets			
PT Infrastruktur Telekomunikasi Indonesia	4.467	4.467	PT Infrastruktur Telekomunikasi Indonesia
Dikurangi: Cadangan Kerugian Kredit Ekspektasian	(4.467)	(4.467)	Less: Allowance for Expected Credit Losses
Subtotal Uang Muka Pembelian Aset Tetap	-	**-**	**Subtotal Advances for the Purchase of Fixed Assets**

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Beban Dibayar di Muka / Prepaid Expenses			
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	**26.955**	26.791	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Sigma Cipta Caraka	**1.905**	-	
PT Sarana Usaha Sejahtera Insanpalapa	**303**	320	PT Sarana Usaha Sejahtera Insanpalapa
PT Graha Sarana Duta	**73**	493	PT Graha Sarana Duta
PT Digital Aplikasi Solusi	**-**	1.782	PT Digital Aplikasi Solusi
Subtotal Beban Dibayar di Muka	**29.236**	**29.386**	**Subtotal Prepaid Expenses**
Aset Lancar Lainnya / Other Current Assets			
PT Telekomunikasi Selular	**51.877**	200.447	PT Telekomunikasi Selular
PT Infrastruktur Telekomunikasi Indonesia	**5.506**	5.506	PT Infrastruktur Telekomunikasi Indonesia
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	**3.862**	3.862	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
Dikurangi: Cadangan Kerugian Kredit Ekspektasian	**(5.506)**	(5.506)	Less: Allowance for Expected Credit Losses
Subtotal Aset Lancar Lainnya	**55.739**	**204.309**	**Subtotal Other Current Assets**
Aset Tetap / Fixed Assets			
PT Telekomunikasi Selular	**17.106.091**	17.753.145	PT Telekomunikasi Selular
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	**642.102**	668.933	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Telkom Akses	**281.706**	455.606	PT Telkom Akses
PT Infomedia Solusi Humanika	**6.751**	4.667	PT Infomedia Solusi Humanika
PT Digital Aplikasi Solusi	**2.795**	980	PT Digital Aplikasi Solusi
PT Sarana Usaha Sejahtera Insanpalapa	**1.802**	988	PT Sarana Usaha Sejahtera Insanpalapa
PT Sigma Cipta Caraka	**1.323**	6.622	PT Sigma Cipta Caraka
PT Telkom Landmark Tower	**8**	770	PT Telkom Landmark Tower
PT PINS	**-**	1.540	PT PINS
PT Infomedia Nusantara	**-**	880	PT Infomedia Nusantara
Subtotal Aset Tetap	**18.042.578**	**18.894.131**	**Subtotal Fixed Assets**
Aset Hak-Guna / Right-of-Use Assets			
PT Telekomunikasi Selular	**1.768.464**	1.959.114	PT Telekomunikasi Selular
PT Telkom Landmark Tower	**97.409**	105.703	PT Telkom Landmark Tower
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	**27.872**	25.850	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Infomedia Nusantara	**3.418**	-	PT Infomedia Nusantara
PT Infomedia Solusi Humanika	**2.717**	-	PT Infomedia Solusi Humanika
PT Graha Sarana Duta	**313**	1.226	PT Graha Sarana Duta
PT Telkom Data Ekosistem	**224**	-	PT Telkom Data Ekosistem
Subtotal Aset Hak-Guna	**1.900.417**	**2.091.893**	Subtotal Fixed Assets
Aset Takberwujud / Intangible Assets			
PT Digital Aplikasi Solusi	**-**	2.093	PT Digital Aplikasi Solusi
PT Finnet Indonesia	**-**	465	PT Finnet Indonesia
Subtotal Aset Takberwujud	**-**	**2.558**	**Subtotal Intangible Assets**
Aset Tidak Lancar Lainnya / Other Non-Current Assets			
PT Telekomunikasi Selular	**13.500**	31.500	PT Telekomunikasi Selular
PT Telkom Landmark Tower	**1.489**	417	PT Telkom Landmark Tower
PT Sarana Usaha Sejahtera Insanpalapa	**350**	350	PT Sarana Usaha Sejahtera Insanpalapa
Subtotal Aset Tidak Lancar Lainnya	**15.339**	**32.267**	**Subtotal Other Non-Current Assets**
Total	**22.064.323**	**23.048.668**	**Total**
Persentase terhadap Total Aset (%)	**37,8**	**39,6**	**Percentage of Total Assets (%)**

b. Liabilitas

b. Liabilities

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Utang Usaha / Trade Payables			
PT Telkom Akses	144.141	167.451	PT Telkom Akses
PT Graha Sarana Duta	7.584	15	PT Graha Sarana Duta
PT Infomedia Nusantara	2.982	5.390	PT Infomedia Nusantara
PT Sigma Cipta Caraka	2.146	2.357	PT Sigma Cipta Caraka
PT Digital Aplikasi Solusi	1.469	-	PT Digital Aplikasi Solusi
PT Infomedia Solusi Humanika	1.465	-	PT Infomedia Solusi Humanika
PT Telkom Satelit Indonesia	992	-	PT Telkom Satelit Indonesia
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	668	141	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Telkom Data Ekosistem	430	-	PT Telkom Data Ekosistem
PT Finnet Indonesia	110	-	PT Finnet Indonesia
PT Telkom Landmark Tower	77	770	PT Telkom Landmark Tower
PT Administrasi Medika	37	37	PT Administrasi Medika
PT PINS Indonesia	-	1.540	PT PINS Indonesia
Subtotal Utang Usaha	**162.101**	**177.701**	**Subtotal Trade Payables**
Beban yang Masih Harus Dibayar / Accrued Expenses			
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	50.540	40.083	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Bank Negara Indonesia (Persero) Tbk	25.541	14.359	PT Bank Negara Indonesia (Persero) Tbk
PT Telkom Akses	13.735	4.416	PT Telkom Akses
PT Bank Mandiri (Persero) Tbk	6.117	26.202	PT Bank Mandiri (Persero) Tbk
PT Graha Sarana Duta	4.755	9.997	PT Graha Sarana Duta
PT Sarana Usaha Sejahtera Insanpalapa	2.411	903	PT Sarana Usaha Sejahtera Insanpalapa
PT Bank Syariah Indonesia Tbk	1.821	3.553	PT Bank Syariah Indonesia Tbk
PT Infomedia Nusantara	1.344	1.353	PT Infomedia Nusantara
PT Infomedia Solusi Humanika	804	-	PT Infomedia Solusi Humanika
PT Sigma Cipta Caraka	583	607	PT Sigma Cipta Caraka
PT Bank Rakyat Indonesia (Persero) Tbk	220	991	PT Bank Rakyat Indonesia (Persero) Tbk
PT Infrastruktur Telekomunikasi Indonesia	192	192	PT Infrastruktur Telekomunikasi Indonesia
PT Finnet Indonesia	135	-	PT Finnet Indonesia
PT Telkom Landmark Tower	58	514	PT Telkom Landmark Tower
PT Multimedia Nusantara	64	29	PT Multimedia Nusantara
PT Metra Digital Media	-	100	PT Metra Digital Media
PT Administrasi Medika	4	4	PT Administrasi Medika
PT Telkom Data Ekosistem	12	-	PT Telkom Data Ekosistem
PT Telekomunikasi Selular	-	2.611	PT Telekomunikasi Selular
Subtotal Beban yang Masih Harus Dibayar	**108.336**	**105.914**	**Subtotal Accrued Expenses**
Liabilitas Kontrak / Contract Liabilities			
PT Telekomunikasi Selular	193.277	115.256	PT Telekomunikasi Selular
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	42.571	5.455	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Telekomunikasi Indonesia Internasional	134	134	PT Telekomunikasi Indonesia Internasional
Subtotal Liabilitas Kontrak	**235.982**	**120.845**	**Subtotal Contract Liabilities**

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Pinjaman Jangka Pendek / Short-Term Loans			
PT Bank Mandiri (Persero) Tbk	400.000	3.219.000	PT Bank Mandiri (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	-	1.000.000	PT Bank Negara Indonesia (Persero) Tbk
Subtotal Pinjaman Jangka Pendek	400.000	**4.219.000**	**Subtotal Short-Term Loans**
Pinjaman Jangka Panjang / Long-Term Loans			
PT Bank Negara Indonesia (Persero) Tbk	6.841.008	1.706.353	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Mandiri (Persero) Tbk	4.622.500	548.295	PT Bank Mandiri (Persero) Tbk
PT Bank Syariah Indonesia Tbk	1.666.497	2.083.247	PT Bank Syariah Indonesia Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	260.686	929.727	PT Bank Rakyat Indonesia (Persero) Tbk
Subtotal Pinjaman Jangka Panjang	13.390.691	**5.267.622**	**Subtotal Long-Term Loans**
Liabilitas Sewa / Lease Liabilities			
PT Telekomunikasi Selular	856.224	795.115	PT Telekomunikasi Selular
PT Telkom Landmark Tower	114.703	121.023	PT Telkom Landmark Tower
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	57.630	57.344	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Graha Sarana Duta	8.331	9.483	PT Graha Sarana Duta
PT Digital Aplikasi Solusi	986	-	PT Digital Aplikasi Solusi
PT Telkom Data Ekosistem	430	-	PT Telkom Data Ekosistem
PT Sigma Cipta Caraka	278	342	PT Sigma Cipta Caraka
PT Infomedia Nusantara	20	-	PT Infomedia Nusantara
PT Infomedia Solusi Humanika	13	-	PT Infomedia Solusi Humanika
Subtotal Liabilitas Sewa	1.038.615	**983.307**	**Subtotal Finance Lease Liabilities**
Total	15.335.725	**10.874.389**	**Total**
Persentase terhadap Total Liabilitas (%)	61,5	**43,5**	**Percentage of Total Liabilities (%)**

c. Pendapatan / c. Revenue

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Pendapatan Sewa Menara Telekomunikasi / Revenue of telecommunication tower lease			
PT Telekomunikasi Selular	5.186.717	4.945.574	PT Telekomunikasi Selular
PT Telkom Infrastruktur Indonesia	111.787	31.987	PT Telkom Infrastruktur Indonesia
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	104.392	178.150	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT PP (Persero) Tbk	700	1.539	PT PP (Persero) Tbk
PT Telekomunikasi Indonesia Internasional	204	375	PT Telekomunikasi Indonesia Internasional
PT PP Presisi Tbk	176	16	PT PP Presisi Tbk
PT PP Energi	165	180	PT PP Energi
PT PP Properti Tbk	109	120	PT PP Properti Tbk
PT PP Infrastruktur	60	60	PT PP Infrastruktur
PT PP Urban	39	66	PT PP Urban
PT Telkom Satelit Indonesia	-	908	PT Telkom Satelit Indonesia
Subtotal	5.404.349	**5.158.975**	**Subtotal**
Pendapatan Jasa Konstruksi / Revenue of construction services			
PT Telkom Infrastruktur Indonesia	360.314	161.347	PT Telkom Infrastruktur Indonesia
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	280.834	436.508	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
PT Telekomunikasi Selular	11.019	7.843	PT Telekomunikasi Selular
PT Telkom Satelit Indonesia	-	1.872	PT Telkom Satelit Indonesia
Subtotal	**652.167**	**607.570**	**Subtotal**
Pendapatan Jasa dan Sewa Listrik / Revenue of service and electricity lease			
PT Telekomunikasi Selular	9.705	7.494	PT Telekomunikasi Selular
Subtotal	**9.705**	**7.494**	**Subtotal**
Total	**6.066.221**	**5.774.039**	**Total**
Persentase terhadap Total Pendapatan (%)	**63,6**	**62,0**	**Percentage of Total Revenue (%)**

d. Beban / Expenses

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Beban / Expenses			
PT Telkom Akses	65.443	36.331	PT Telkom Akses
PT Telekomunikasi Selular	60.322	28.399	PT Telekomunikasi Selular
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	28.182	10.693	Limited Liability Company (Persero) PT Telekomunikasi Indonesia Tbk
PT Infomedia Solusi Humanika	14.363	-	PT Infomedia Solusi Humanika
PT Sarana Usaha Sejahtera Insanpalapa	13.609	12.854	PT Sarana Usaha Sejahtera Insanpalapa
PT Infomedia Nusantara	11.603	8.740	PT Infomedia Nusantara
PT Telkom Landmark Tower	9.201	9.833	PT Telkom Landmark Tower
PT Sigma Cipta Caraka	7.021	8.821	PT Sigma Cipta Caraka
PT Digital Aplikasi Solusi	2.762	1.782	PT Digital Aplikasi Solusi
PT Graha Sarana Duta	1.856	11.844	PT Graha Sarana Duta
PT Telkom Satelit Indonesia	894	-	PT Telkom Satelit Indonesia
PT Finnet Indonesia	221	(1.743)	PT Finnet Indonesia
PT Multimedia Nusantara	64	342	PT Multimedia Nusantara
PT Telkom Infrastruktur Indonesia	259	-	PT Telkom Infrastruktur Indonesia
PT Telkom Data Ekosistem	6	-	PT Telkom Data Ekosistem
PT Metra Digital Media	-	100	PT Metra Digital Media
Total	**215.806**	**127.996**	**Total**
Persentase terhadap Total Beban (%)	**4,0**	**2,5**	**Percentage of Total Expenses (%)**
Penghasilan Keuangan / Finance Income			
PT Bank Rakyat Indonesia (Persero) Tbk	17.937	14.024	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Mandiri (Persero) Tbk	9.467	10.275	PT Bank Mandiri (Persero) Tbk
PT Bank Tabungan Negara	3.051	-	PT Bank Tabungan Negara
PT Bank Negara Indonesia (Persero) Tbk	1.532	1.254	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Syariah Indonesia Tbk	9	16	PT Bank Syariah Indonesia Tbk
Total	**31.996**	**25.569**	**Total**
Persentase terhadap Total Penghasilan Keuangan (%)	**75,3**	**71,7**	**Percentage of Total Finance Income (%)**
Beban Pendanaan / Finance Costs			
PT Bank Mandiri (Persero) Tbk	259.668	191.090	PT Bank Mandiri (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	170.051	106.685	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Syariah Indonesia Tbk	131.305	126.662	PT Bank Syariah Indonesia Tbk

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
PT Bank Rakyat Indonesia (Persero) Tbk	61.034	34.502	PT Bank Rakyat Indonesia (Persero) Tbk
Total	**622.058**	**458.939**	**Total**
Persentase terhadap Total Beban Pendanaan (%)	**52,4**	**38,5**	**Percentage of Total Finance Costs (%)**

e. Remunerasi yang Dibayarkan kepada Personel Manajemen Kunci Grup

Personel manajemen kunci Grup adalah Dewan Komisaris dan Direksi Grup. Grup memberikan honor dan fasilitas untuk keperluan tugas operasional Dewan Komisaris dan Direksi. Grup memberikan imbalan kerja jangka pendek berupa gaji dan fasilitas untuk keperluan tugas operasional Direksi. Jumlah tunjangan tersebut sebagai berikut:

e. Remuneration Paid to the Group's Key Management Personnel

The Group's key management personnel consist of the Board of Commissioners and the Board of Directors of the Group. The Group provides honorarium and facilities to support the operational duties of the Board of Commissioners and the Board of Directors. The Group also provides short-term employee benefits in the form of salaries and facilities to support the operational duties of the Board of Directors. The total amount of these allowances is as follows:

(disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / expressed in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Remunerasi yang Dibayarkan kepada Personel Manajemen Kunci Grup	25.016	28.521	Remuneration Paid to the Group's Key Management Personnel

Total tantiem yang diterima untuk 31 Desember 2025 dan 2024 yang diberikan kepada Dewan Komisaris dan Direksi adalah sebesar Rp25,0 miliar dan Rp28,5 miliar. Tidak ada kompensasi dalam bentuk imbalan pasca kerja, imbalan jangka panjang lainnya, pesangon pemutusan kontrak kerja dan pembayaran berbasis saham.

The total tantiem received as of December 31, 2025 and 2024 granted to the Board of Commissioners and the Board of Directors amounted to Rp25.0 billion and Rp28.5 billion. There is no compensation in the form of post-employment benefits, other long-term benefits, termination benefits, or share-based payments.

Transaksi dengan Pihak Berelasi dan Kewajaran Transaksi

Seluruh transaksi dengan pihak berelasi pada tahun 2025 dilakukan secara wajar (*arm's length*) dan sesuai dengan peraturan perundang-undangan. Transaksi dilakukan atas dasar alasan kebutuhan Perseroan dan bebas dari konflik kepentingan.

Transactions with Related Party and Transaction Fairness

All related party transactions in 2025 were carried out on an arm's-length basis and in compliance with applicable laws and regulations. These transactions were undertaken in accordance with the Company's operational needs and were free of any conflicts of interest.

Pemenuhan Peraturan dan Ketentuan Terkait

Perseroan telah memenuhi peraturan dan ketentuan terkait:

1. Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tanggal 20 April 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha.
2. Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tanggal 1 Juli 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan.

Selain itu, transaksi dengan pihak afiliasi yang dilakukan Perseroan telah sesuai dengan Peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan No. KEP-347/BL/2012 tanggal 25 Juni 2012 tentang "Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik", yang didefinisikan antara lain:

Compliance with Relevant Regulations and Requirements

The Company has complied with the following regulations and requirements:

1. Financial Services Authority Regulation No. 17/POJK.04/2020, dated April 20, 2020, on Material Transactions and Changes in Business Activities.
2. Financial Services Authority Regulation No. 42/POJK.04/2020, dated July 1, 2020, on Affiliated Transactions and Conflict of Interest Transactions.

Furthermore, the affiliated transactions conducted by the Company are in accordance with the Regulation of the Capital Market and Financial Institution Supervisory Agency No. KEP-347/BL/2012, dated June 25, 2012, on the "Presentation and Disclosure of Financial Statements of Issuers or Public Companies," which defines, as follows:

1. Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Grup (entitas pelapor):
   a. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
      - Memiliki pengendalian atau pengendalian bersama entitas pelapor.
      - Memiliki pengaruh signifikan atas entitas pelapor.
      - Merupakan personel manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.
2. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:
   a. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain).
   b. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya).
   c. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
   d. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
   e. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor.
   f. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifkasi dalam angka (1).
   g. Orang yang diidentifikasi dalam angka (1) (2) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas).
   h. Entitas atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personel manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada Laporan Keuangan Konsolidasian.

Pernyataan Dewan Komisaris, Direksi, dan Komite Audit

Direksi menyatakan bahwa transaksi dengan pihak berelasi ini telah melalui prosedur yang memadai untuk memastikan bahwa transaksi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum, antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms length principle*). Selain itu, peran Dewan Komisaris dan Komite Audit dalam melakukan

1. Related parties are persons or entities related to the Group (the reporting entity):
   a. A person or a close member of that person's family is related to the reporting entity if such person:
      - Has control or joint control over the reporting entity.
      - Has significant influence over the reporting entity.
      - Is a key management personnel of the reporting entity or of the parent entity of the reporting entity.
2. An entity is related to the reporting entity if any of the following conditions apply:
   a. The entity and the reporting entity are members of the same group (meaning the parent entity, subsidiaries, and fellow subsidiaries are related to one another).
   b. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is also a member).
   c. Both entities are joint ventures of the same third party.
   d. One entity is a joint venture of a third entity, and the other entity is an associate of that third entity.
   e. The entity is a post-employment benefit plan for employee benefits of either the reporting entity or an entity related to the reporting entity. If the reporting entity is the entity that administers the plan, the sponsoring employers are also related to the reporting entity.
   f. The entity is controlled or jointly controlled by a person identified in point (1).
   g. A person identified in point (1) has significant influence over the entity or is a key management personnel of the entity (or of a parent entity of the entity).
   h. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent entity of the reporting entity.

Significant transactions conducted with related parties, whether carried out under terms and conditions similar to those with third parties or otherwise, are disclosed in the Consolidated Financial Statements.

Statement of the Board of Commissioners, Board of Directors, and Audit Committee

The Board of Directors affirms that all related party transactions have undergone adequate procedures to ensure that they were carried out in accordance with generally accepted business practices, including adherence to the arm's length principle. In addition, the Board of Commissioners and the Audit Committee have performed the necessary oversight procedures

prosedur yang memadai untuk memastikan bahwa transaksi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms length principle*).

to ensure that these transactions were conducted fairly and in compliance with the arm's length principle.

Kebijakan Mekanisme *Review* atas Transaksi dan Pemenuhan Peraturan Terkait

Perseroan memiliki kebijakan mengenai persyaratan dan kondisi transaksi yang mengandung benturan kepentingan dan/atau transaksi dengan pihak berelasi. Secara umum, persyaratan dan kondisi transaksi dengan pihak berelasi dilakukan sebagaimana dengan pihak ketiga yang dievaluasi oleh Komite Audit serta wajib mendapatkan persetujuan dari Dewan Komisaris. Selama tahun 2025, tidak terdapat pelanggaran atas peraturan perundang-undangan terkait transaksi dengan pihak berelasi serta tidak terdapat transaksi yang mengandung benturan kepentingan.

Review Mechanism Policy for Transactions and Compliance with Relevant Regulations

The Company has policies governing the requirements and conditions for transactions involving conflicts of interest and/or transactions with related parties. In general, the terms and conditions of transactions with related parties are conducted in the same manner as those with third parties, which are evaluated by the Audit Committee and must obtain approval from the Board of Commissioners. Throughout 2025, there were no violations of laws and regulations related to transactions with related parties, and there were no transactions involving conflicts of interest.

Perubahan Peraturan Perundang-Undangan yang Berdampak Signifikan pada Perseroan [ARA-A.1.10.15]

Sepanjang tahun 2025, terjadi beberapa perubahan peraturan perundang-undangan yang memberikan dampak signifikan terhadap kegiatan usaha Perseroan. Adapun peraturan yang berdampak terhadap Perseroan diuraikan sebagai berikut:

Amendments to Laws and Regulations with Significant Impact on the Company [ARA-A.1.10.15]

Throughout 2025, there were several regulatory amendments that had a significant impact on the Company's business activities. The regulations that affected the Company are described as follows:

Peraturan Law	Penjelasan Explanation	Pengaruh terhadap Perseroan Impact on the Company
Undang-Undang No. 16 Tahun 2025 tentang Perubahan Keempat atas Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara (BUMN)	Perubahan atas: • Undang-Undang No. 1 Tahun 2025 tentang Perubahan Ketiga atas Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara. • Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang. • Undang-Undang No. 11 Tahun 2020 tentang Cipta Kerja. • Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara.	• Penghapusan struktur Kementerian BUMN dan pembentukan Badan Pengaturan BUMN. • Pengaturan terkait *holding* investasi dan *holding* operasional. • Pengaturan terkait Anak Usaha BUMN.
Law No. 16 of 2025 on the Fourth Amendment to Law No. 19 of 2003 on State-Owned Enterprises (SOEs)	Amendments to: • Law No. 1 of 2025 on Third Amendment to Law No. 19 of 2003 on State-Owned Enterprises. • Law No. 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation into Law. • Law No. 11 of 2020 on Job Creation. • Law No. 19 of 2003 on State-Owned Enterprises.	• Abolishment of the Ministry of SOEs structure and the establishment of the SOE Regulatory Agency. • Regulations concerning investment holding and operational holding structures. • Regulations concerning SOE subsidiaries.

Peraturan Law	Penjelasan Explanation	Pengaruh terhadap Perseroan Impact on the Company
Peraturan Pemerintah No. 28 Tahun 2025 tentang Penyelenggaraan Perizinan Berusaha Berbasis Risiko	Mencabut Peraturan Pemerintah No. 5 Tahun 2021 tentang Penyelenggaraan Perizinan Berusaha Berbasis Risiko.	• *Service Level Agreement* (SLA) untuk tiap tahapan pemrosesan di persyaratan dasar. • Kejelasan proses bisnis tahapan kegiatan berusaha yang mengaitkan persyaratan dasar, perizinan berusaha, dan perizinan berusaha untuk menunjang kegiatan usaha.
Government Regulation No. 28 of 2025 on the Implementation of Risk-Based Business Licensing	Revokes Government Regulation No. 5 of 2021 on the Implementation of Risk-Based Business Licensing.	• Service Level Agreement (SLA) for each processing stage within the basic requirements. • Clarity of the business process stages that link basic requirements, business licensing, and business licenses supporting business activities.
Peraturan Menteri Investasi dan Hilirisasi/ Kepala Badan Koordinasi Penanaman Modal No. 5 Tahun 2025 tentang Pedoman dan Tata Cara Penyelenggaraan Perizinan Berusaha Berbasis Risiko dan Fasilitas Penanaman Modal Melalui Sistem Perizinan Berusaha Terintegrasi secara Elektronik (*Online Single Submission*)	Aturan teknis pelaksana dari Peraturan Pemerintah No. 28 Tahun 2025.	• Panduan operasional *Online Single Submission – Risk Based Approach* (OSS-RBA) termasuk cara penerbitan Nomor Induk Berusaha (NIB), aktivasi izin, dan pengajuan perubahan data usaha. • Integrasi data lintas kementerian/lembaga, seperti sertifikasi lingkungan, lokasi usaha (Kesesuaian Kegiatan Pemanfaatan Ruang/ KKPR), dan izin sektor tertentu. • Kewajiban pembaruan data OSS, termasuk jika terjadi perubahan modal, alamat, atau penanggung jawab. • Penggunaan Tanda Tangan Elektronik (TTE) dan sistem audit digital untuk menjamin legalitas dan transparansi.
Regulation of the Minister of Investment and Downstream Industry/Head of the Investment Coordinating Board No. 5 of 2025 on Guidelines and Procedures for the Implementation of Risk-Based Business Licensing and Investment Facilities through the Online Single Submission (OSS) System	Technical implementing regulation of Government Regulation No. 28 of 2025.	• Operational guidelines for the Online Single Submission – Risk-Based Approach (OSS-RBA), including procedures for the issuance of the Business Identification Number (NIB), license activation, and submission of business data changes. • Integration of cross-ministerial/agency data, such as environmental certification, business location (Conformity of Spatial Utilization Activities/KKPR), and sector-specific licenses. • Obligation to update OSS data, including in the event of changes in capital, address, or the responsible person. • Use of Electronic Signatures (TTE) and digital audit systems to ensure legality and transparency.



Perubahan Kebijakan Akuntansi

Selama tahun 2025, Perseroan menerapkan beberapa perubahan kebijakan akuntansi yang memberikan dampak signifikan terhadap penyajian Laporan Keuangan Konsolidasian. Penyesuaian ini dilakukan sebagai bentuk kepatuhan terhadap standar akuntansi keuangan yang berlaku serta untuk memastikan laporan keuangan mencerminkan kondisi keuangan dan kinerja Perseroan secara lebih akurat dan andal. Adapun perubahan kebijakan akuntansi tersebut sebagai berikut:

Changes in Accounting Policies

During 2025, the Company implemented several changes in accounting policies that had a significant impact on the presentation of the Consolidated Financial Statements. These adjustments were made as a form of compliance with the applicable financial accounting standards and to ensure that the financial statements more accurately and reliably reflect the Company's financial position and performance. The changes in accounting policies are as follows:

Kebijakan Akuntansi Accounting Policies	Penjelasan Explanation	Pengaruh terhadap Perseroan Impact on the Company
Amendemen PSAK 221, "Kekurangan Ketertukaran"	Amandemen tersebut menetapkan bagaimana entitas harus menilai apakah suatu mata uang dapat dipertukarkan serta bagaimana entitas harus menentukan kurs spot ketika keteritukaran (*exchangeability*) tidak tersedia. Amandemen tersebut juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan untuk memahami bagaimana ketidakmampuan mata uang tersebut untuk dipertukarkan dengan mata uang lainnya memengaruhi, atau diharapkan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas.	Amandemen ini tidak berdampak terhadap laporan keuangan konsolidasian Grup.
Amendment to PSAK 221, "Lack of Exchangeability"	The amendments specifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.	This amendment did not have any impact on the Group's consolidated financial statements.







TINJAUAN PENDUKUNG BISNIS

Business Support Overview

Sumber Daya Manusia
Human Resources

Mitratel memandang Sumber Daya Manusia (SDM) sebagai *strategic capital* dan penggerak utama keberhasilan transformasi Perseroan sebagai penyedia infrastruktur digital terintegrasi. Oleh karena itu, pengelolaan SDM dilaksanakan secara terstruktur, terintegrasi, dan selaras dengan strategi korporasi untuk memastikan ketersediaan talenta yang kompeten, adaptif, dan berintegritas tinggi.

Pengelolaan SDM mencakup seluruh siklus manajemen talenta (*end-to-end talent management*), mulai dari perencanaan kebutuhan tenaga kerja berbasis strategi bisnis, proses rekrutmen yang transparan dan berbasis meritokrasi, pengembangan kompetensi teknis dan kepemimpinan, manajemen kinerja berbasis *Key Performance Indicators* (KPI), hingga program persiapan masa purna tugas yang dijalankan sesuai ketentuan peraturan yang berlaku.

Dalam mendukung transformasi digital dan ekspansi bisnis, Perseroan secara konsisten memperkuat kapabilitas karyawan melalui:

1. Program pelatihan teknis dan sertifikasi profesional yang relevan dengan kebutuhan industri telekomunikasi dan infrastruktur digital.
2. Pengembangan kepemimpinan untuk memastikan kesinambungan manajemen (*succession planning*).
3. Penerapan budaya kerja berbasis kinerja, kolaborasi, dan inovasi.
4. Digitalisasi proses SDM untuk meningkatkan efisiensi, transparansi, dan akurasi pengelolaan data karyawan.

Sebagai bagian dari komitmen terhadap aspek sosial dalam kerangka *Environmental, Social, and Governance* (ESG), Mitratel juga memastikan terpenuhinya hak-hak karyawan, penerapan prinsip kesetaraan kesempatan kerja, lingkungan kerja yang aman dan sehat, serta sistem remunerasi dan kesejahteraan yang kompetitif dan berkeadilan.

Strategi pengelolaan SDM tidak hanya diarahkan untuk memenuhi kebutuhan bisnis jangka pendek, tetapi juga untuk membangun organisasi yang tangguh dan berkelanjutan dalam jangka panjang. Dengan menempatkan pengembangan kapabilitas, integritas, dan kesejahteraan karyawan sebagai prioritas, Mitratel berkomitmen menciptakan insan perusahaan yang unggul, profesional, dan siap menghadapi dinamika industri yang terus berkembang.

Melalui pengelolaan SDM yang adaptif dan berbasis tata kelola yang baik, Perseroan optimistis dapat menjaga produktivitas, meningkatkan daya saing, serta menciptakan nilai tambah berkelanjutan bagi seluruh pemangku kepentingan.

Mitratel views Human Resources (HR) as strategic capital and the primary driver of the Company's successful transformation into an integrated digital infrastructure provider. Therefore, HR management is implemented in a structured, integrated manner, and aligned with corporate strategy to ensure the availability of competent, adaptive, and highly integrated talent.

HR management encompasses the entire talent management cycle (end-to-end talent management), from business strategy-based workforce needs analysis, a transparent and meritocratic recruitment process, technical and leadership competency development, Key Performance Indicator (KPI)-based performance management, and retirement preparation programs implemented in accordance with applicable regulations.

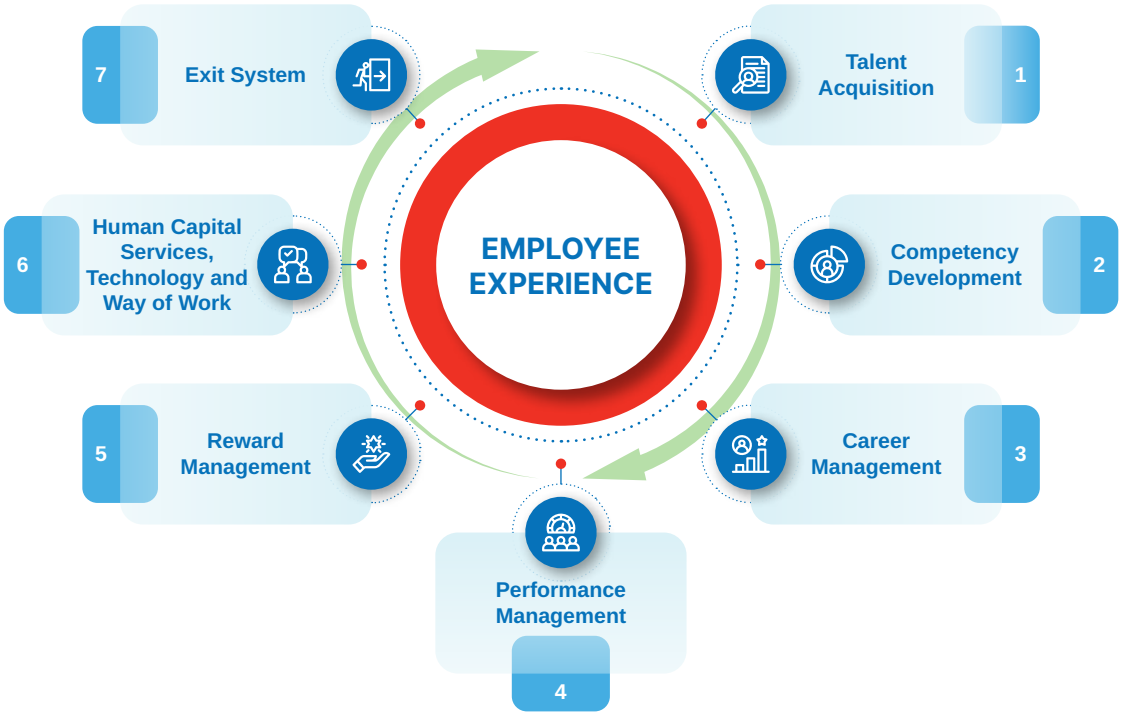
To support digital transformation and business expansion, the Company consistently strengthens employee capabilities through:

1. Technical training programs and professional certifications relevant to the needs of the telecommunications and digital infrastructure industries.
2. Leadership development to ensure management continuity (succession planning).
3. Implementing a work culture based on performance, collaboration, and innovation.
4. Digitizing HR process to improve efficiency, transparency, and accuracy of employee data management.

As part of its commitment to social aspects within the Environmental, Social, and Governance (ESG) framework, Mitratel also ensures fulfillment of employee rights, implementation of equal employment opportunity principles, a safe and healthy work environment, and a competitive and equitable remuneration and welfare system.

The HR management strategy is not only geared towards meeting short-term business needs, but also towards building a resilient and sustainable organization in the long term. By prioritizing the development of employee capabilities, integrity, and well-being, Mitratel is committed to creating superior, professional employees who are ready to face the ever-evolving dynamics of the industry.

Through adaptive HR management based on good governance, the Company is optimistic about maintaining productivity, increasing competitiveness, and creating sustainable added value for all stakeholders.



Program Transformasi *Human Capital 2025 – "The Winner"*

Sebagai bagian dari agenda transformasi berkelanjutan, Mitratel melaksanakan program strategis *human capital* tahun 2025 bertajuk **"*The Winner*"**, yang menegaskan peran sentral Unit *Human Capital Management* sebagai katalis transformasi budaya dan penguatan kapabilitas talenta.

Program ini dirancang untuk memastikan keselarasan antara transformasi budaya digital dan kebutuhan bisnis Perseroan, dengan tema:

Human Capital Transformation Program 2025 – "The Winner"

As part of its ongoing transformation agenda, Mitratel carried out a strategic human capital program in 2025 entitled **"The Winner,"** which emphasizes the central role of the Human Capital Management Unit as a catalyst for cultural transformation and strengthening talent capabilities.

This program is designed to ensure alignment between digital culture transformation and the Company's business needs, with the theme:

"Transform to Digital Culture and Digital Talent Capability Align with Business Strategy"

Inisiatif ini menjadi fondasi dalam membangun organisasi yang adaptif, *agile*, dan siap menghadapi dinamika industri infrastruktur digital yang terus berkembang. "*The Winner*" tidak hanya berfokus pada pengembangan kompetensi individu, tetapi juga pada pembentukan sistem dan struktur organisasi yang mendukung keberlanjutan strategi jangka panjang Perseroan.

This initiative serves as the foundation for building an adaptive, agile organization that is ready to face the ever-evolving dynamics of the digital infrastructure industry. "The Winner" focuses not only on developing individual competencies but also on establishing system and organizational structure that supports the sustainability of the Company's long-term strategy.

Fokus Utama Inisiatif

1. ***Digital Culture-Based Talent Planning***
   Perseroan memperkuat perencanaan talenta berbasis budaya digital untuk meningkatkan daya tarik perusahaan (*employer attractiveness*) serta memperkuat *Employee Value Proposition (EVP)* yang relevan dengan generasi talenta masa depan.

Main Focus of the Initiative

1. **Digital Culture-Based Talent Planning**
   The Company is strengthening its digital culture-based talent planning, aiming to increase Company attractiveness (employer attractiveness) and strengthen its Employee Value Proposition (EVP) that is relevant to the future generation of talent.

Langkah strategis ini meliputi:
a. Integrasi nilai budaya digital dalam proses rekrutmen, pengembangan, dan manajemen kinerja.
b. Penguatan *employer branding* yang mencerminkan identitas Mitratel sebagai *digital infrastructure provider*.
c. Pengembangan lingkungan kerja kolaboratif dan berbasis inovasi guna meningkatkan *employee engagement* dan produktivitas.

Pendekatan ini mendukung penciptaan SDM yang adaptif terhadap teknologi, terbuka terhadap perubahan, dan berorientasi pada kinerja.

2. ***Enhancement of Capability Roadmap Aligned with Business Strategy***
Perseroan menyusun dan memperkuat *capability roadmap* yang selaras dengan arah strategis bisnis, termasuk ekspansi fiber, implementasi AI, serta kesiapan teknologi 5G.

Inisiatif ini mencakup:
a. Pemetaan kompetensi inti (*core competencies*) dan kompetensi masa depan (*future skills*) yang dibutuhkan Perseroan.
b. Program pengembangan teknis dan kepemimpinan berbasis kebutuhan bisnis.
c. Implementasi sistem manajemen kinerja berbasis KPI dan kompetensi untuk memastikan akuntabilitas serta kesinambungan pengembangan talenta.
d. Penguatan program *succession planning* untuk menjamin kesinambungan kepemimpinan.

Melalui *roadmap* kapabilitas yang terstruktur, Perseroan memastikan kesiapan talenta dalam mendukung pertumbuhan yang berkelanjutan dan peningkatan daya saing.

3. ***Adaptive Organization Structure and Subsidiary Management***
Untuk meningkatkan kelincahan organisasi (*organizational agility*), Perseroan melakukan penyempurnaan struktur organisasi yang adaptif dan responsif terhadap perubahan lingkungan bisnis.

Langkah strategis ini mencakup:
a. Penyelarasan struktur organisasi dengan prioritas strategis Perseroan.
b. Penguatan tata kelola dan koordinasi pengelolaan Entitas Anak guna memastikan konsistensi kebijakan, efektivitas operasional, serta pengendalian risiko.
c. Penerapan prinsip *clear accountability* dan *segregation of duties* untuk meningkatkan efektivitas pengambilan keputusan.

Struktur organisasi yang adaptif memungkinkan percepatan eksekusi strategi, peningkatan efisiensi, serta optimalisasi sinergi antarunit dan entitas.

This strategic step includes:
a. Integration of digital cultural values into recruitment, development, and performance management process.
b. Strengthening employer branding that reflects Mitratel's identity as a digital infrastructure provider.
c. Developing a collaborative and innovation-based work environment to increase employee engagement and productivity.

This approach supports the creation of human resources that are adaptive to technology, open to change, and performance oriented.

2. **Enhancement of Capability Roadmap Aligned with Business Strategy**
The Company is developing and strengthening a capability roadmap aligned with its strategic business direction, including fiber expansion, AI implementation, and 5G technology readiness.

This initiative includes:
a. Mapping of core competencies and future skills required by the Company.
b. Business needs-based technical and leadership development programs.
c. Implementation of a KPI and competency-based performance management system to ensure accountability and continuity of talent development.
d. Strengthening the succession planning program to ensure continuity of leadership.

Through a structured capability roadmap, the Company ensures talent readiness to support sustainable growth and increased competitiveness.

3. **Adaptive Organization Structure and Subsidiary Management**
To increase organizational agility, the Company is improving its organizational structure to be adaptive and responsive to changes in the business environment.

This strategic step includes:
a. Aligning the organizational structure with the Company's strategic priorities.
b. Strengthening governance and coordinating Subsidiary management to ensure policy consistency, operational effectiveness, and risk control.
c. Implementing the principles of clear accountability and segregation of duties to improve decision-making effectiveness.

An adaptive organizational structure enables accelerated strategy execution, increased efficiency, and optimized synergies between units and entities.

Dampak Strategis Program "*The Winner*"

Melalui implementasi program ini, Perseroan menargetkan:

1. Terbangunnya budaya kerja digital yang kuat dan berorientasi pada kinerja.
2. Peningkatan kapabilitas talenta yang selaras dengan transformasi bisnis.
3. Organisasi yang lebih agile, efektif, dan berdaya saing tinggi.
4. Penguatan aspek sosial dalam kerangka ESG melalui pengembangan SDM yang inklusif dan berkelanjutan.

Program "*The Winner*" mencerminkan komitmen Perseroan untuk menjadikan SDM sebagai keunggulan kompetitif utama (*sustainable competitive advantage*), sekaligus memastikan keberlanjutan pertumbuhan dalam jangka panjang.

Strategic Impact of "The Winner" Program

Through the implementation of this program, the Company targets the following matters:

1. Building a strong, performance-oriented digital work culture.
2. Improving talent capabilities aligned with business transformation.
3. A more agile, effective, and highly competitive organization.
4. Strengthening social aspects within the ESG framework through inclusive and sustainable human resource development.

The "The Winner" program reflects the Company's commitment to making HR a sustainable competitive advantage, while ensuring long-term growth sustainability.

Strategi Pengembangan SDM Tahun 2025

Pengembangan SDM merupakan salah satu pilar strategis dalam mewujudkan visi Mitratel sebagai pemimpin infrastruktur telekomunikasi di kawasan Asia-Pasifik. Perseroan meyakini bahwa keunggulan kompetitif yang berkelanjutan tidak hanya ditentukan oleh skala aset dan kapabilitas teknologi, tetapi juga oleh kualitas talenta yang mengelola dan mengembangkannya.

Unit *Human Capital Management* memegang peran strategis dalam mendukung agenda transformasi Perseroan melalui pengelolaan talenta secara terintegrasi, penguatan budaya digital, serta implementasi program transformasi SDM bertajuk "*The Winner*".

Program ini dirancang untuk memastikan keselarasan antara pengembangan kapabilitas talenta dengan arah strategis bisnis Perseroan.

Pada tahun 2025, strategi pengembangan SDM difokuskan pada 3 aspek utama—***People, Organization,* dan *Technology***—yang dilaksanakan secara sinergis untuk membangun organisasi yang adaptif, inovatif, dan berkelanjutan.

1. **Aspek *People*: Penguatan Kompetensi dan Kesiapan Talenta**
   Perseroan menyusun peta jalan pengembangan kompetensi (*competency development roadmap*) yang selaras dengan strategi korporasi, termasuk ekspansi fiber, implementasi AI, serta kesiapan teknologi 5G. Inisiatif utama meliputi:
   a. Pemenuhan kebutuhan talenta unggul secara *agile* dan terukur, melalui kombinasi optimal antara rekrutmen eksternal, pengembangan internal (*internal mobility & talent acceleration*), serta pemanfaatan tenaga ahli eksternal sesuai kebutuhan strategis.

HR Development Strategy for 2025

Human resource development is one of the strategic pillars in achieving Mitratel's vision as a telecommunications infrastructure leader in the Asia-Pacific region. The Company believes that sustainable competitive advantage is determined not only by the scale of its assets and technological capabilities, but also by the quality of talent who manage and develop them.

The Human Capital Management Unit plays a strategic role in supporting the Company's transformation agenda through integrated talent management, strengthening its digital culture, and implementing its HR transformation program, "The Winner."

This program is designed to ensure alignment between talent capability development and the Company's strategic business direction.

In 2025, the HR development strategy focused on 3 main aspects—**People, Organization, and Technology**—which will be implemented synergistically to build an adaptive, innovative, and sustainable organization.

1. **People Aspect: Strengthening Competencies and Talent Readiness**
   The Company has developed a competency development roadmap aligned with its corporate strategy, including fiber expansion, AI implementation, and 5G technology readiness. Key initiatives include:
   a. Fulfilling the need for superior talent in an agile and measurable manner, through an optimal combination of external recruitment, internal development (internal mobility & talent acceleration), and utilization of external experts according to strategic needs.

b. Penguatan fondasi program pengembangan, termasuk pelatihan teknis, pengembangan kepemimpinan, serta program sertifikasi profesional yang relevan dengan kebutuhan industri infrastruktur digital.

Pendekatan ini memastikan tersedianya talenta yang kompeten, adaptif terhadap perubahan teknologi, serta mampu mendukung pertumbuhan bisnis secara berkelanjutan.

2. Aspek *Organization*: Penguatan Struktur dan Tata Kelola SDM

Untuk meningkatkan efektivitas organisasi, Perseroan melakukan penyempurnaan kebijakan, struktur, dan sistem manajemen SDM agar selaras dengan prioritas strategis perusahaan. Langkah strategis mencakup:

a. Evaluasi dan pembaruan kebijakan SDM guna memastikan kepatuhan terhadap regulasi, penerapan prinsip tata kelola perusahaan yang baik, serta keselarasan dengan strategi bisnis.
b. Penyempurnaan desain organisasi agar lebih *agile* dan responsif terhadap dinamika industri, termasuk penguatan koordinasi dan tata kelola pada Entitas Anak.
c. Peningkatan efektivitas sistem manajemen kinerja, dengan penyelarasan KPI individu dan unit kerja terhadap target strategis Perseroan, sehingga tercipta budaya kinerja yang akuntabel dan berorientasi hasil.

Melalui penguatan aspek organisasi, Perseroan memastikan adanya struktur yang jelas, akuntabilitas yang terukur, serta kelincahan dalam eksekusi strategi.

3. Aspek Teknologi: Digitalisasi *Platform Human Capital*

Sebagai bagian dari transformasi digital korporasi, Perseroan memperkuat sistem dan platform SDM berbasis teknologi untuk meningkatkan akurasi, transparansi, dan kualitas pengambilan keputusan terkait talenta. Inisiatif utama meliputi:

a. Pengembangan dan integrasi sistem SDM digital, yang mendukung proses rekrutmen, manajemen kinerja, pengembangan kompetensi, hingga perencanaan suksesi secara terstruktur dan berbasis data.
b. Peningkatan sinergi dan integrasi aplikasi SDM dengan Entitas Anak, guna memastikan konsistensi kebijakan, efisiensi operasional, serta optimalisasi pengelolaan talenta dalam lingkup grup usaha.

Digitalisasi platform SDM memungkinkan Perseroan membangun organisasi berbasis data (*data-driven organization*), meningkatkan produktivitas, serta meminimalkan risiko kesenjangan kompetensi di masa depan.

b. Strengthening the foundation of development programs, including technical training, leadership development, and professional certification programs relevant to the needs of the digital infrastructure industry.

This approach ensures the availability of competent talent, adapting to technological changes, and capable of supporting sustainable business growth.

2. Organizational Aspect: Strengthening HR Structure and Governance

To increase organizational effectiveness, the Company is refining its HR policies, structure, and management system to align with the Company's strategic priorities. Strategic steps include:

a. Evaluating and updating HR policies to ensure regulatory compliance, the implementation of good corporate governance principles, and alignment with business strategy.
b. Refining the organizational design to be more agile and responsive to industry dynamics, including strengthening coordination and governance within Subsidiaries.
c. Improving the effectiveness of performance management system, by aligning individual and work unit KPIs with the Company's strategic targets, thereby creating an accountable and results-oriented performance culture.

By strengthening the organization, the Company ensures a clear structure, measurable accountability, and agility in strategy execution.

3. Technology Aspect: Digitizing the Human Capital Platform

As part of the Company's digital transformation, the Company is strengthening its technology-based HR system and platform to improve the accuracy, transparency, and quality of talent-related decision-making. Key initiatives include:

a. Development and integration of a digital HR system, which supports recruitment process, performance management, competency development, and succession planning in a structured, data-driven manner.
b. Increasing synergy and integration of HR application with Subsidiaries to ensure policy consistency, operational efficiency, and optimize talent management within the business group.

Digitizing the HR platform enables the Company to build a data-driven organization, increase productivity, and minimize the risk of future competency gaps.

Melalui strategi pengembangan SDM berbasis *People–Organization–Technology*, Perseroan menargetkan:

1. Peningkatan kapabilitas dan kesiapan talenta dalam mendukung strategi bisnis.
2. Organisasi yang lebih *agile*, efektif, dan adaptif terhadap perubahan industri.
3. Peningkatan produktivitas dan kinerja berbasis sistem yang transparan dan terukur.
4. Penguatan aspek sosial dalam kerangka ESG melalui pengembangan talenta yang inklusif dan berkelanjutan.

Dengan strategi SDM yang terstruktur dan selaras dengan arah transformasi bisnis, Mitratel optimistis dapat membangun keunggulan kompetitif yang berkelanjutan serta menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

Through its People-Organization-Technology-based HR development strategy, the Company targets the following matters:

1. Improving talent capability and readiness to support business strategy.
2. A more agile, effective, and adaptive organization to industry changes.
3. Improving productivity and performance based on a transparent and measurable system.
4. Strengthening social aspects within the ESG framework through inclusive and sustainable talent development.

With a structured HR strategy aligned with the direction of business transformation, Mitratel is optimistic about building sustainable competitive advantage and creating long-term value for all stakeholders.

Sertifikasi Teknis dan Keahlian ESG SDM

Dalam rangka mendukung peningkatan kompetensi SDM serta memastikan kesiapan karyawan menghadapi dinamika industri yang semakin kompleks, Perseroan secara berkelanjutan mendorong pengembangan kapasitas tenaga kerja melalui program sertifikasi profesional. Sertifikasi tersebut mencakup bidang teknis yang relevan dengan operasional Perseroan serta aspek ESG. Informasi mengenai jumlah tenaga kerja yang telah memperoleh sertifikasi teknis dan keahlian ESG sebagai berikut:

Technical and ESG Skills Certification for HR

To support the enhancement of HR competencies and ensure employee readiness in facing increasingly complex industry dynamics, the Company continues to encourage workforce capacity development through professional certification programs. These certifications cover technical areas relevant to the Company's operations as well as ESG aspects. Information regarding the number of employees who have obtained technical certifications and ESG skills is as follows:

Jenis Sertifikasi	Total Karyawan Total Employees	Persentase terhadap Total Karyawan Percentage of Total Employees (%)	Type of Certification
Ahli K3 Umum	3	0,4	General OHS Expert
Project Manajemen Profesional	8	1,32	Project Management Professional
Ahli Madya Teknik Bangunan Gedung	1	0,16	Associate Expert in Building Engineering
Jasa Konstruksi *Construction Services*	1	0,16	Construction Services
Sertifikasi Legal Auditor	4	0,66	Legal Auditor Certification
Konsultan Pajak	1	0,16	Tax Consultant
Data Analytics	1	0,16	Data Analytics
Sertifikasi Mediator	1	0,16	Mediator Certification
Certified International Project Manager	1	0,16	Certified International Project Manager
Total	**21**	**3,29**	**Total**

Komposisi SDM [ARA-A.1.6.8]
HR Composition

Uraian	2025		2024		Description
	Orang Personnel	Total	Orang Personnel	Total	
Komposisi Karyawan Berdasarkan *Gender*					**Employee Composition by Gender**
Pria	465	68,5	439	66,8	Male
Wanita	214	31,5	218	33,2	Female
Total	679	100,0	**657**	**100,0**	**Total**
Karyawan berdasarkan Status dan *Gender*					**Employee Composition by Status and Gender**
Karyawan Tetap (Pria)	417	61	414	63,0	Ermanent Employees (Male)
Karyawan Kontrak (Pria)	48	7,1	25	3,8	Contract Employees (Male)
Karyawan Tetap (Wanita)	202	29,7	205	31,2	Ermanent Employees (Male)
Karyawan Kontrak (Wanita)	12	1,8	13	2,0	Contract Employees (Male)
Total	679	100,0	**657**	**100,0**	**Total**
Komposisi Karyawan Berdasarkan Wilayah					**Employee Composition by Location**
Regional I – (Sumatera)	66	9,7	68	10,4	Region I – Sumatera
Regional II (Jakarta, Banten, Jawa Barat)	55	8,1	53	8,1	Regional II (Jakarta, Banten, Jawa Barat)
Regional III (Jawa Tengah, Yogyakarta, Jawa Timur, Bali, Nusa Tenggara Timur, Nusa Tenggara Barat)	60	8,8	70	10,7	Regional III (Jawa Tengah, Yogyakarta, Jawa Timur, Bali, Nusa Tenggara Timur, Nusa Tenggara Barat)
Regional IV (Kalimantan)	18	2,7	23	3,5	Regional IV (Kalimantan)
Regional V (Sulawesi, Papua, Maluku)	37	5,4	39	5,9	Regional V (Sulawesi, Papua, Maluku)
Non-Regional (Kantor Pusat (Meliputi Jakarta dan Bandung))	443	65,2	404	61,5	Non-Regional (Head Office (Including Jakarta and Bandung))
Regional Tidak Terklasifikasi	-	-	-	-	Unclassified Regional
Total	679	100,0	**657**	**100,0**	**Total**
Komposisi Karyawan Berdasarkan Usia					**Employee Composition by Age**
≥ 51 tahun	52	7,7	41	6,2	≥ 51 years old
30 - 50 tahun	499	73,5	503	76,6	30 - 50 years old
< 30 tahun	128	18,9	113	17,2	< 30 years old
Total	679	100,0	**657**	**100,0**	**Total**
Komposisi Karyawan Berdasarkan Tingkat Pendidikan					**Employee Composition by Education Level**
Prakuliah	9	1,3	4	0,6	Pre-University
Diploma	19	2,8	24	3,7	Diploma
Sarjana	574	84,5	554	84,3	Bachelor's Degree
Pascasarjana	77	11,3	75	11,4	Master's Degree
Total	679	100,0	**657**	**100,0**	**Total**
Karyawan berdasarkan Level Kepegawaian					**Employee Composition by Employment Level**
Manajemen Senior	2	0,3	2	0,3	Senior Manager
Manajemen Madya	137	20,2	139	21,2	Middle Management
Pengawas	354	52,1	268	40,8	Supervisors
Staf dan Lainnya	186	27,4	248	37,7	Staff and Others
Total	679	100,0	**657**	**100,0**	**Total**

Informasi lebih rinci mengenai pengelolaan SDM Mitratel, termasuk kebijakan, program pengembangan, dan capaian kinerja, disajikan secara komprehensif dalam Laporan Keberlanjutan yang diterbitkan terpisah dari Laporan Tahunan ini.

More detailed information regarding Mitratel's HR management, including its policies, development programs, and performance achievements, is presented comprehensively in the Sustainability Report, which is published separately from this Annual Report.

Teknologi Informasi
Information Technology

Tata kelola Teknologi Informasi (TI) memiliki peran strategis dalam memastikan keberlangsungan usaha, efektivitas operasional, serta ketahanan sistem di lingkungan Mitratel Group. Perseroan memandang TI bukan sekadar fungsi pendukung, melainkan sebagai *strategic enabler* yang mendorong pengambilan keputusan berbasis data, peningkatan produktivitas, serta akselerasi transformasi digital secara menyeluruh.

Information Technology (IT) governance plays a strategic role in ensuring business continuity, operational effectiveness, and system resilience within Mitratel Group. The Company views IT not merely as a support function, but as a strategic enabler that drives data-driven decision-making, increases productivity, and accelerates comprehensive digital transformation.

Pengelolaan TI dilaksanakan secara terintegrasi dan selaras dengan strategi bisnis Perseroan, dengan mengedepankan prinsip tata kelola yang baik, manajemen risiko yang memadai, serta penguatan keamanan informasi. Fungsi TI berada di bawah koordinasi *Senior Vice President Corporate Strategy and Digital Transformation*, yang bertanggung jawab atas perencanaan strategis, pengembangan arsitektur sistem, implementasi solusi digital, serta pengawasan keberlanjutan infrastruktur TI di seluruh entitas dalam Mitratel Group.

IT management is implemented in an integrated manner and aligned with the Company's business strategy, prioritizing the principles of good governance, adequate risk management, and strengthened information security. The IT function is coordinated by the Senior Vice President Corporate Strategy and Digital Transformation, who is responsible for strategic planning, system architecture development, digital solution implementation, and oversight of the sustainability of IT infrastructure across all entities within Mitratel Group.

Melalui berbagai inovasi dan inisiatif transformasi digital, Perseroan secara bertahap telah mengotomatisasi proses bisnis utama, sehingga mampu meningkatkan kecepatan, akurasi, dan daya saing operasional secara berkelanjutan.

Through various digital transformation innovations and initiatives, the Company has gradually automated its key business processes, thereby enhancing speed, accuracy, and operational competitiveness on an ongoing basis.

Penguatan Ekosistem Digital melalui Platform "OneFlux"

Sebagai bagian dari agenda transformasi digital, Perseroan meluncurkan platform digital terpadu OneFlux guna memperkuat kualitas *Customer Relationship Management* (CRM) dan integrasi proses bisnis secara *end-to-end*.

Platform OneFlux dikembangkan sebagai metode pengelolaan hubungan pelanggan pada level bisnis yang terintegrasi, dengan tujuan memaksimalkan komunikasi, pemasaran, serta koordinasi lintas fungsi. Implementasi sistem ini tidak hanya meningkatkan *customer experience*, tetapi juga memperkuat efisiensi kerja melalui proses yang lebih terstruktur, transparan, dan terdokumentasi.

Strengthening the Digital Ecosystem through "OneFlux" Platform

As part of its digital transformation agenda, the Company launched OneFlux integrated digital platform to strengthen the quality of Customer Relationship Management (CRM) and end-to-end business process integration.

OneFlux platform was developed as an integrated business-level customer relationship management method, aiming to maximize communication, marketing, and cross-functional coordination. Implementing this system not only improves customer experience but also strengthens work efficiency through a more structured, transparent, and documented process.

ONEFLUX
One Access To Greatness

OneFlux mengintegrasikan berbagai aplikasi internal yang telah dimiliki Perseroan ke dalam satu platform terpadu. Dalam pengembangannya, Perseroan bekerja sama dengan mitra teknologi strategis. Integrasi ini memungkinkan seluruh informasi terkait produk, layanan, dan operasional Perseroan tersaji secara *real-time* dan mudah diakses oleh unit terkait.

Bagi pelanggan, platform ini memberikan kemudahan dalam:
1. Penentuan lokasi menara.
2. Validasi data kondisi menara.
3. Akses informasi produk secara *real-time*.
4. Monitoring proses layanan secara lebih transparan.

Sementara bagi Perseroan, OneFlux berfungsi sebagai *single source of truth* dalam keseluruhan proses bisnis (*end-to-end business process integration*), sehingga memastikan setiap tahapan operasional dijalankan sesuai standar dan kebijakan yang telah ditetapkan.

Integrasi lintas fungsi dalam OneFlux mendukung percepatan pengambilan keputusan bisnis, meningkatkan koordinasi antar unit, serta memperkuat akuntabilitas proses. Platform ini juga meningkatkan kualitas pengelolaan data, mengurangi risiko duplikasi informasi, serta memperkuat pengendalian internal berbasis sistem.

Peluncuran dan pengembangan OneFlux mencerminkan komitmen Perseroan untuk membangun perusahaan yang terintegrasi secara digital, memiliki *roadmap* transformasi yang jelas, serta mampu memberikan kepastian layanan dan nilai tambah berkelanjutan kepada seluruh pelanggan dan pemangku kepentingan.

OneFlux integrates the Company's various internal applications into a single, unified platform. In its development, the Company collaborated with strategic technology partner. This integration enables all information related to the Company's products, services, and operations to be presented in real time and easily accessible to relevant units.

For customers, this platform provides convenience in:
1. Determining tower locations.
2. Validating tower condition data.
3. Accessing real-time product information.
4. Monitoring service process more transparently.

Meanwhile, for the Company, OneFlux functions as a single source of truth in the entire business process (end-to-end business process integration), thus ensuring that every operational stage is carried out according to established standards and policies.

Cross-functional integration within OneFlux accelerates business decision-making, improves coordination between units, and strengthens process accountability. The platform also enhances data management quality, reduces the risk of information duplication, and strengthens system-based internal control.

OneFlux's launch and development reflect the Company's commitment to building a digitally integrated Company, with a clear transformation roadmap, and ability to provide service assurance and sustainable added value to all customers and stakeholders.

Kerangka Tata Kelola dan Pengendalian TI
[ARA-B.A.5]

Perseroan menerapkan tata kelola TI yang terstruktur untuk memastikan bahwa seluruh inisiatif digital memberikan nilai tambah yang terukur bagi bisnis. Pengelolaan tersebut mencakup:
1. Penyelarasan strategi TI dengan Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja dan Anggaran Tahunan Perusahaan (RKAP).
2. Penguatan manajemen risiko TI, termasuk identifikasi dan mitigasi risiko siber, gangguan sistem, dan risiko kehilangan data.
3. Implementasi pengendalian akses dan keamanan informasi guna menjaga kerahasiaan, integritas, dan ketersediaan data.
4. Evaluasi berkala terhadap efektivitas sistem dan investasi TI untuk memastikan optimalisasi biaya dan manfaat (*cost–benefit effectiveness*).

IT Governance and Control Framework
[ARA-B.A.5]

The Company implements structured IT governance to ensure that all digital initiatives deliver measurable added value to the business. This management includes:

1. Aligning IT strategy with the Company's Long-Term Plan (RJPP) and Annual Work Plan and Budget (RKAP).
2. Strengthening IT risk management, including identifying and mitigating cyber risks, system disruptions, and data loss risks.
3. Implementing access control and information security to maintain data confidentiality, integrity, and availability.
4. Regularly evaluating the effectiveness of IT system and investments to ensure cost-benefit effectiveness.

Pendekatan ini memastikan bahwa investasi TI dilakukan secara disiplin, terukur, dan selaras dengan prinsip kehati-hatian (*prudential approach*).

Perseroan juga memastikan pengelolaan risiko TI dilakukan melalui kerangka governansi IT yang terintegrasi dengan manajemen risiko perusahaan. Direksi secara aktif mengawasi pengelolaan risiko IT, termasuk aspek *cyber security, system disruption*, dan *disaster recovery,* untuk memastikan keberlangsungan operasional bisnis.

Pengelolaan ini didukung oleh penerapan kebijakan keamanan informasi, pengendalian akses sistem, serta pemantauan berkelanjutan terhadap potensi ancaman siber. Perseroan telah menerapkan standar internasional seperti ISO 27001 sebagai bagian dari penguatan sistem manajemen keamanan informasi.

Dalam menghadapi potensi gangguan, Perseroan memiliki IT *Business Continuity Plan* (IT BCP) dan *disaster recovery plan* yang diuji secara berkala untuk memastikan kesiapan pemulihan sistem secara cepat dan efektif.

Selain itu, sistem pelaporan risiko IT terintegrasi dalam ERM, sehingga seluruh risiko utama dapat diidentifikasi, dikelola, dan dilaporkan secara berkala kepada Direksi dan Dewan Komisaris.

This approach ensures that IT investments are made in a disciplined, measured manner and in line with the prudential approach.

The Company also ensures that IT risk management is carried out through an IT governance framework integrated with enterprise risk management. The Board of Directors actively oversees IT risk management, including aspects of cybersecurity, system disruption, and disaster recovery, to ensure business operational continuity.

This management is supported by the implementation of information security policies, system access controls, and continuous monitoring of potential cyber threats. The Company has adopted international standards such as ISO 27001 as part of strengthening its information security management system.

In addressing potential disruptions, the Company has established an IT Business Continuity Plan (IT BCP) and a disaster recovery plan that are tested periodically to ensure readiness for fast and effective system recovery.

In addition, the IT risk reporting system is integrated into ERM, enabling all key risks to be identified, managed, and reported periodically to the Board of Directors and the Board of Commissioners.

Transformasi Digital dan Otomatisasi Proses

Melalui berbagai inovasi dan inisiatif transformasi digital, Perseroan secara bertahap mengotomatisasi proses bisnis utama, termasuk pengelolaan operasional *site*, pemantauan kinerja aset, pengelolaan dokumen, serta sistem pelaporan manajemen.

Digitalisasi proses tersebut memberikan manfaat nyata berupa:
1. Peningkatan kecepatan dan akurasi pengolahan data.
2. Penguatan transparansi dan akuntabilitas pengambilan keputusan.
3. Peningkatan produktivitas dan efisiensi operasional.
4. Pengurangan risiko kesalahan manual (*human error*).
5. Dukungan terhadap budaya kerja berbasis data (*data-driven organization*).

Digital Transformation and Process Automation

Through various innovations and digital transformation initiatives, the Company is gradually automating key business process, including site operational management, asset performance monitoring, document management, and management reporting system.

Digitizing these processes provides tangible benefits in the form of:
1. Increased speed and accuracy of data processing.
2. Strengthened transparency and accountability in decision-making.
3. Increased productivity and operational efficiency.
4. Reduced risk of manual error (human error).
5. Support for a data-driven organization.

Keamanan Informasi dan Ketahanan Sistem

Dalam menghadapi risiko siber yang semakin kompleks, Perseroan terus memperkuat sistem keamanan informasi melalui peningkatan infrastruktur keamanan jaringan, pembaruan sistem secara berkala, serta peningkatan kesadaran keamanan siber bagi karyawan.

Information Security and System Resilience

In facing the increasingly complex cyber risks, the Company continues to strengthen its information security system by improving its network security infrastructure, conducting regular system update, and increasing cybersecurity awareness among employees.

Perseroan juga memastikan ketersediaan sistem melalui pengelolaan *backup* data, *disaster recovery plan*, serta mekanisme pemulihan gangguan sistem guna menjaga kesinambungan operasional (*business continuity*).

The Company also ensures system availability through data backup management, disaster recovery plan, and system disruption recovery mechanism to maintain operational continuity (business continuity).

Pelaksanaan Program dan Kebijakan TI Tahun 2025

Sepanjang tahun 2025, Perseroan secara konsisten memperkuat tata kelola TI melalui implementasi berbagai program strategis yang berfokus pada peningkatan efisiensi operasional, penguatan pengendalian internal, serta perlindungan keamanan informasi dan data pribadi.

Program dan kebijakan TI yang dilaksanakan pada tahun 2025 meliputi:

1. **Implementasi *Artificial Intelligence* untuk *Operational Management* melalui Modul AIONIC ONE pada Platform OneFlux**

   Sebagai bagian dari penguatan transformasi digital, Perseroan mengimplementasikan teknologi *Artificial Intelligence* (AI) dalam pengelolaan operasional melalui modul AIONIC ONE yang terintegrasi dalam platform OneFlux. Inisiatif ini dirancang untuk meningkatkan kualitas pengelolaan aset secara *real-time*, memperkuat kemampuan analitik prediktif, serta mendukung pengambilan keputusan berbasis data secara lebih akurat dan responsif.

   Modul AIONIC ONE memanfaatkan analisis data operasional dan historis untuk mengidentifikasi pola, mendeteksi potensi anomali, serta memprediksi kebutuhan pemeliharaan infrastruktur sebelum terjadi gangguan. Pendekatan ini memungkinkan Perseroan beralih dari pola pemeliharaan reaktif menjadi *predictive and preventive maintenance*, sehingga meningkatkan efektivitas dan efisiensi operasional.

   Penerapan AI ini bertujuan untuk:
   a. Meningkatkan tingkat keandalan dan ketersediaan infrastruktur melalui pemantauan berbasis analitik.
   b. Mengurangi potensi gangguan operasional dengan deteksi dini risiko teknis.
   c. Mengoptimalkan efisiensi biaya operasional melalui pengelolaan sumber daya yang lebih presisi.
   d. Memperkuat pengambilan keputusan berbasis data guna mendukung transformasi menuju organisasi yang sepenuhnya *data-driven.*

   Implementasi AIONIC ONE mencerminkan komitmen Perseroan dalam memanfaatkan teknologi cerdas untuk meningkatkan produktivitas aset, memperkuat daya saing, serta memastikan keberlanjutan operasional infrastruktur digital secara jangka panjang.

Implementation of IT Programs and Policies in 2025

Throughout 2025, the Company consistently strengthened IT governance through implementing various strategic programs, focusing on improving operational efficiency, strengthening internal controls, and protecting information and personal data security.

The IT programs and policies implemented in 2025 included:

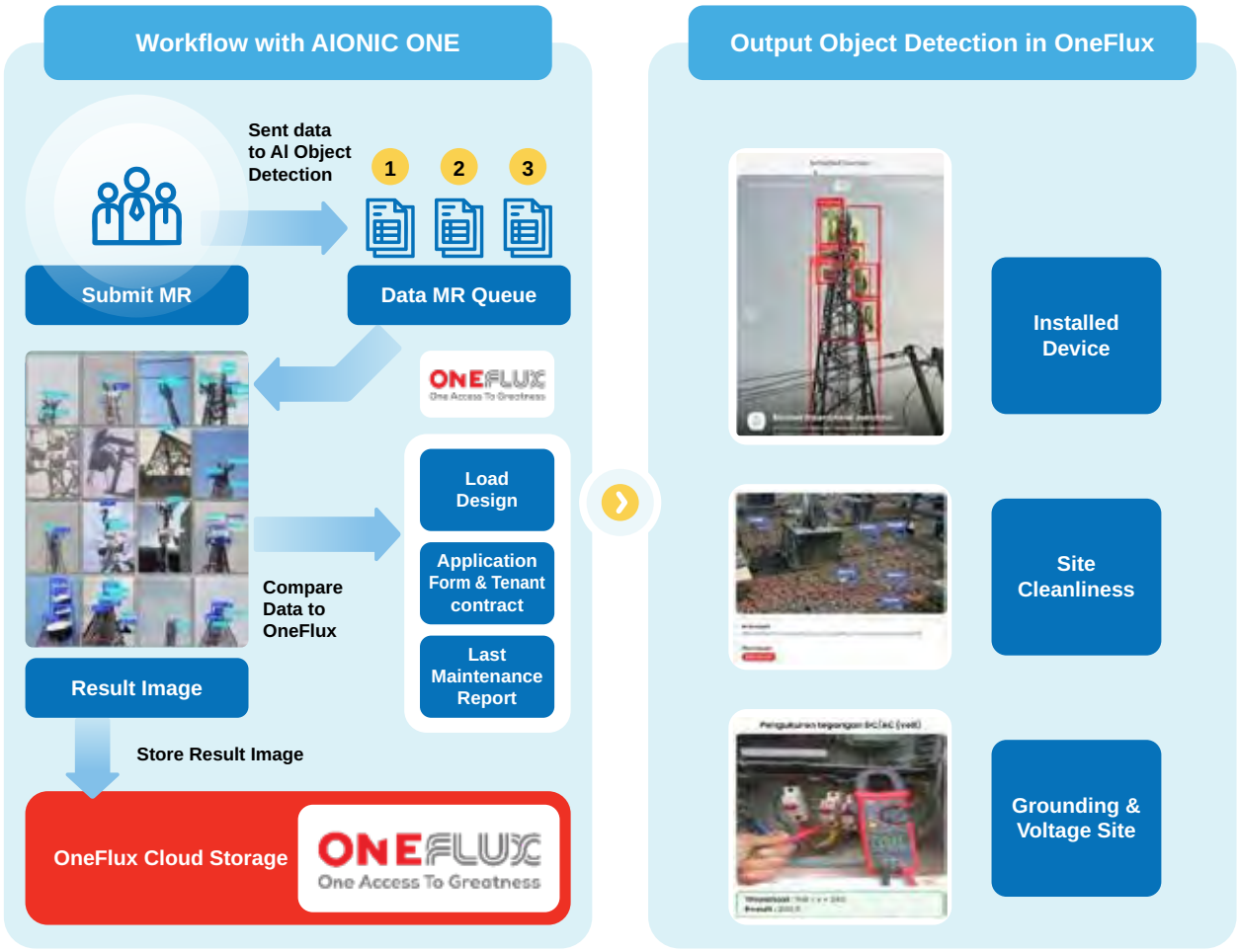
1. **Implementation of Artificial Intelligence for Operational Management through AIONIC ONE Module on OneFlux Platform**

   As part of its digital transformation efforts, the Company implements Artificial Intelligence (AI) technology in operational management through AIONIC ONE module, integrated into OneFlux platform. This initiative is designed to improve real-time asset management, strengthen predictive analytics capabilities, and support more accurate and responsive data-driven decision-making.

   The AIONIC ONE module leverages operational and historical data analysis to identify patterns, detect potential anomalies, and predict infrastructure maintenance needs before disruptions occur. This approach enables the Company to shift from reactive to predictive and preventive maintenance, thereby improving operational effectiveness and efficiency.

   The purposes of implementing AI are as follows:
   a. Improving infrastructure reliability and availability through analytics-based monitoring.
   b. Reducing the potential for operational disruptions through early detection of technical risks.
   c. Optimizing operational cost efficiency through more precise resource management.
   d. Strengthening data-driven decision-making to support the transformation towards a fully data-driven organization.

   The implementation of AIONIC ONE reflects the Company's commitment to utilizing smart technology to increase asset productivity, strengthen competitiveness, and ensure the long-term operational sustainability of digital infrastructure.



2. ***Audit IT General Control* dan *Application Control***
   Sebagai bagian dari penguatan sistem pengendalian internal, Perseroan melaksanakan audit atas *IT General Controls* (ITGC) dan *Application Controls* untuk memastikan efektivitas tata kelola TI, keamanan sistem, serta keandalan pelaporan berbasis sistem.

   Audit ini mencakup evaluasi terhadap:
   a. Pengendalian akses sistem.
   b. Manajemen perubahan (*change management*).
   c. Pengelolaan keamanan data.
   d. Keandalan dan integritas aplikasi bisnis utama.

   Hasil audit menjadi dasar perbaikan berkelanjutan (*continuous improvement*) dalam pengelolaan sistem TI Perseroan.
3. **Kesiapan Kepatuhan terhadap Perlindungan Data Pribadi**
   Perseroan meningkatkan kesiapan dan kepatuhan terhadap ketentuan perlindungan data pribadi sesuai peraturan perundang-undangan yang berlaku.

2. **IT General Control and Application Control Audit**
   As part of strengthening internal control system, the Company conducts an audit of IT General Control (ITGC) and Application Control to ensure effectiveness of IT governance, system security, and reliability of system-based reporting.

   This audit includes an evaluation of:
   a. System access control.
   b. Change management.
   c. Data security management.
   d. Reliability and integrity of core business application.

   The audit results form the basis for continuous improvement in the management of the Company's IT system.

3. **Readiness for Compliance with Personal Data Protection**
   The Company increases its readiness and compliance with personal data protection provisions in accordance with applicable laws and regulations.

Langkah yang dilakukan meliputi:
a. Peninjauan kebijakan dan prosedur internal terkait pengelolaan data pribadi.
b. Penguatan mekanisme pengamanan data.
c. Peningkatan kesadaran karyawan terkait perlindungan data dan keamanan informasi.

Upaya ini bertujuan untuk memastikan perlindungan hak subjek data, meminimalkan risiko kebocoran data, serta menjaga reputasi dan kepercayaan pemangku kepentingan.

4. **Resertifikasi ISO 27001:2022**
   Pada tahun 2025, Perseroan berhasil melaksanakan re-sertifikasi ISO 27001:2022 sebagai bentuk komitmen terhadap penerapan sistem manajemen keamanan informasi yang memenuhi standar internasional.
   Resertifikasi ini mencerminkan:
   a. Konsistensi penerapan kontrol keamanan informasi.
   b. Kematangan tata kelola keamanan siber.
   c. Komitmen terhadap praktik terbaik (*best practices*) global dalam pengelolaan risiko TI.
5. **Registrasi Mitratel *Computer Security Incident Response Team* (CSIRT) ke BSSN**
   Sebagai bagian dari penguatan ketahanan siber nasional, Perseroan telah mendaftarkan Mitratel *Computer Security Incident Response Team* (CSIRT) kepada Badan Siber dan Sandi Negara (BSSN).

   Pembentukan dan registrasi CSIRT bertujuan untuk:

   a. Meningkatkan kemampuan deteksi dan respons terhadap insiden siber.
   b. Mempercepat koordinasi dengan otoritas nasional dalam penanganan ancaman keamanan siber.
   c. Memperkuat ketahanan sistem dan kesinambungan operasional (*business continuity*).

Steps taken include:
a. Reviewing internal policies and procedures related to personal data management.
b. Strengthening data security mechanism.
c. Increasing employee awareness regarding data protection and information security.

These efforts aim to ensure the protection of data subject rights, minimize the risk of data leaks, and maintain the reputation and trust of stakeholders.

4. **ISO 27001:2022 Recertification**
   In 2025, the Company successfully re-certified ISO 27001:2022 as a form of commitment to implementing an information security management system that meets international standards.
   This recertification reflects:
   a. Consistent implementation of information security control.
   b. Maturity of cybersecurity governance.
   c. Commitment to global best practices in IT risk management.
5. **Mitratel Computer Security Incident Response Team (CSIRT) Registration with BSSN**
   As part of strengthening national cyber resilience, the Company has registered Mitratel Computer Security Incident Response Team (CSIRT) with the National Cyber and Encryption Agency (BSSN).

   The purposes of establishing and registering CSIRT are as follows:
   a. Improving detection and response capabilities to cyber incidents.
   b. Accelerating coordination with national authorities in addressing cybersecurity threats.
   c. Strengthening system resilience and operational continuity (business continuity).

Audit TI

Dalam rangka memastikan efektivitas, efisiensi, dan keandalan sistem TI dalam mendukung pertumbuhan bisnis yang dinamis, Perseroan melaksanakan audit atas penerapan sistem TI, dengan fokus pada sistem keuangan berbasis *Systems, Applications, and Products* (SAP) sebagai sistem yang memiliki dampak material terhadap pelaporan dan pengendalian keuangan.

Audit TI dilaksanakan secara independen dan berbasis risiko untuk menilai:
1. Keandalan dan integritas sistem dalam mendukung proses pelaporan keuangan.
2. Efektivitas pengendalian umum TI (*IT General Controls*), termasuk pengelolaan akses, manajemen perubahan, dan keamanan sistem.
3. Kesesuaian penerapan sistem dengan kebijakan internal, standar tata kelola TI, serta praktik terbaik yang berlaku.

IT Audit

In order to ensure the effectiveness, efficiency, and reliability of IT system in supporting dynamic business growth, the Company conducts an audit of the implementation of IT system, with a focus on System, Application, and Product (SAP)-based financial system as a system that has a material impact on financial reporting and control.

IT audits are conducted independently and on a risk-based basis to assess:
1. The reliability and integrity of the system in supporting the financial reporting process.
2. The effectiveness of IT general control, including access management, change management, and system security.
3. The alignment of system implementation with internal policies, IT governance standards, and applicable best practices.

4. Kecukupan pengamanan data dan mitigasi risiko terhadap potensi gangguan operasional maupun risiko siber.

Pelaksanaan audit ini merupakan bagian dari penguatan sistem pengendalian internal Perseroan serta upaya menjaga akurasi dan transparansi informasi keuangan. Rekomendasi hasil audit menjadi dasar bagi manajemen untuk melakukan perbaikan berkelanjutan (*continuous improvement*) dalam pengelolaan sistem informasi, peningkatan keamanan, serta optimalisasi pemanfaatan teknologi.

Melalui evaluasi yang komprehensif dan tindak lanjut yang terukur, Perseroan memastikan bahwa sistem TI tidak hanya mendukung operasional secara efektif, tetapi juga selaras dengan prinsip tata kelola perusahaan yang baik, manajemen risiko yang memadai, serta kepatuhan terhadap regulasi yang berlaku.

Dengan demikian, audit TI menjadi instrumen penting dalam memperkuat kepercayaan Pemegang Saham dan pemangku kepentingan terhadap keandalan sistem informasi dan kualitas pelaporan Perseroan.

Proses Tata Kelola Terkait Isu TI

Mitratel menempatkan tata kelola TI sebagai elemen strategis dalam mendukung keberlanjutan usaha dan ketahanan operasional di industri infrastruktur telekomunikasi yang semakin terdigitalisasi. Pengelolaan risiko TI tidak diposisikan sebagai fungsi teknis semata, melainkan sebagai bagian integral dari kerangka *Enterprise Risk Management* (ERM) Perseroan.

Direksi secara berkala melakukan identifikasi, evaluasi, dan pemantauan terhadap risiko utama terkait TI, termasuk potensi gangguan sistem, ancaman keamanan siber, risiko kebocoran data, serta risiko kegagalan pemulihan pasca bencana. Risiko-risiko tersebut diintegrasikan dalam profil risiko Perseroan dan dimitigasi melalui kebijakan, prosedur, serta mekanisme pengendalian yang terstruktur dan terdokumentasi.

Kerangka Tata Kelola dan Kebijakan TI

Dalam penerapannya, Perseroan telah memiliki dan mengimplementasikan:

1. Kebijakan Teknologi Informasi (*IT Policy*) sebagai pedoman utama pengelolaan sistem dan infrastruktur TI.
2. *IT Business Continuity Plan* (BCP) untuk memastikan keberlangsungan operasional dalam kondisi darurat.
3. Sistem manajemen keamanan informasi yang mengacu pada standar internasional ISO/IEC 27001:2022, sebagai bentuk komitmen terhadap praktik terbaik global dalam pengamanan informasi.

4. The adequacy of data security and risk mitigation against potential operational disruptions and cyber risks.

This audit is part of strengthening the Company's internal control system and ensuring the accuracy and transparency of financial information. The audit recommendations serve as a basis for management to implement continuous improvements in information system management, enhance security, and optimize technology utilization.

Through comprehensive evaluation and measurable follow-up, the Company ensures that IT system not only supports operations effectively, but also aligns with the principles of good corporate governance, adequate risk management, and compliance with applicable regulations.

Thus, IT audits become an important instrument in strengthening the trust of Shareholders and stakeholders regarding the reliability of the Company's information system and reporting quality.

Governance Process Related to IT Issues

Mitratel places IT governance as a strategic element in supporting business sustainability and operational resilience in the increasingly digitalized telecommunications infrastructure industry. IT risk management is positioned not as a purely technical function, but as an integral part of the Company's Enterprise Risk Management (ERM) framework.

The Board of Directors regularly identifies, evaluates, and monitors key IT-related risks, including potential system disruption, cybersecurity threat, data breach, and post-disaster recovery failure. These risks are integrated into the Company's risk profile and mitigated through structured and documented policies, procedures, and control mechanism.

IT Governance and Policy Framework

In its implementation, the Company has owned and implemented:

1. An Information Technology Policy (IT Policy), as the primary guideline for managing IT system and infrastructure.
2. An IT Business Continuity Plan (BCP) to ensure operational continuity in emergency situation.
3. An information security management system that adheres to the international standard ISO/IEC 27001:2022, as a commitment to global best practices in information security.

Kebijakan dan kerangka kerja tersebut memastikan adanya kejelasan peran dan tanggung jawab, pengendalian akses yang memadai, serta proses pemantauan yang konsisten terhadap kinerja dan keamanan sistem.

Manajemen Risiko Siber dan Keamanan Informasi

Dalam menghadapi meningkatnya kompleksitas ancaman siber, Perseroan menerapkan pendekatan berlapis (*multi-layered defense strategy*), yang mencakup:

1. Implementasi *firewall* berlapis dan sistem deteksi intrusi.
2. Enkripsi data dan penguatan kontrol akses berbasis otorisasi.
3. Sistem pemantauan ancaman siber secara *real-time*.
4. Evaluasi dan pembaruan sistem keamanan secara berkala.

Selain penguatan infrastruktur, Perseroan juga meningkatkan kesadaran dan kompetensi karyawan melalui pelatihan rutin di bidang keamanan informasi dan perlindungan data, guna membangun budaya keamanan digital (*cyber security awareness culture*) di seluruh organisasi.

Ketahanan Sistem dan *Business Continuity*

Sebagai langkah antisipatif terhadap potensi gangguan akibat bencana alam maupun non-alam, Mitratel telah menyusun rencana kesinambungan bisnis yang komprehensif. Perseroan mengoperasikan sistem cadangan (*backup system*) dan pusat data sekunder (*secondary data center*) untuk memastikan ketersediaan layanan informasi secara berkelanjutan.

Efektivitas rencana tersebut diuji melalui simulasi dan uji coba berkala, sehingga kesiapan operasional dalam kondisi darurat dapat terjaga. Pendekatan ini bertujuan meminimalkan dampak gangguan terhadap operasional, menjaga kualitas layanan kepada pelanggan, serta melindungi kepentingan Pemegang Saham dan pemangku kepentingan lainnya.

Komitmen terhadap Ketahanan Digital

Melalui tata kelola TI yang terintegrasi, penguatan manajemen risiko siber, serta implementasi rencana kesinambungan bisnis yang komprehensif, Mitratel menegaskan komitmennya untuk menyediakan layanan infrastruktur telekomunikasi yang andal, aman, dan tangguh.

Pendekatan yang proaktif dan berkelanjutan ini tidak hanya memperkuat ketahanan operasional, tetapi juga meningkatkan kepercayaan investor, regulator, dan mitra usaha terhadap kapabilitas digital dan sistem pengendalian Perseroan.

These policies and frameworks ensure clear roles and responsibilities, adequate access control, and consistent monitoring of system performance and security.

Cyber Risk Management and Information Security

In facing the increasing complexity of cyber threats, the Company implements a multi-layered defense strategy, which includes:

1. Implementing a layered firewall and intrusion detection system.
2. Encrypting data and strengthening authorization-based access control.
3. Real-time cyber threat monitoring.
4. Regularly evaluating and updating security system.

In addition to strengthening infrastructure, the Company also increases employee awareness and competency through regular training in the field of information security and data protection, in order to build a digital security culture (cybersecurity awareness culture) throughout the organization.

System Resilience and Business Continuity

As a precautionary measure against potential disruption due to natural and non-natural disaster, Mitratel has developed a comprehensive business continuity plan. The Company operates a backup system and secondary data center to ensure continuous availability of information services.

The plan's effectiveness is tested through simulations and periodic trials to ensure operational readiness in emergency situations. This approach aims to minimize the impact of disruptions on operations, maintain quality service to customers, and protect the interests of shareholders and other stakeholders.

Commitment to Digital Resilience

Through integrated IT governance, strengthened cyber risk management, and implemented comprehensive business continuity plan, Mitratel affirms its commitment to providing reliable, secure, and resilient telecommunications infrastructure services.

This proactive and sustainable approach not only strengthens operational resilience, but also increases investor, regulator, and business partner confidence in the Company's digital capabilities and control system.

Sistem Keamanan Siber

Perseroan menyadari bahwa risiko kejahatan siber terus meningkat seiring dengan kemajuan teknologi dan digitalisasi proses bisnis. Ancaman terhadap data pribadi, informasi sensitif, maupun sistem operasional dapat berdampak signifikan terhadap kelangsungan usaha, reputasi, serta kepercayaan pemangku kepentingan. Oleh karena itu, Perseroan menempatkan keamanan siber sebagai salah satu prioritas utama dalam tata kelola teknologi informasi.

Sebagai langkah mitigasi, Perseroan secara berkelanjutan memperkuat sistem keamanan siber melalui berbagai inisiatif strategis, antara lain peningkatan kesadaran (*awareness*) seluruh karyawan terhadap pentingnya keamanan data, pelaksanaan *vulnerability assessment* dan *penetration test* secara berkala, serta implementasi kebijakan yang mencakup *data governance*, *data security and privacy*, dan *security incident management*. Perseroan juga telah menerapkan *Secure Software Development Life Cycle* (SSDLC) untuk memastikan aspek keamanan terintegrasi sejak tahap perencanaan, pengembangan, hingga pemeliharaan sistem aplikasi, serta mengoperasikan *Security Operation Center* (SOC) sebagai pusat pemantauan dan respons insiden keamanan siber secara terpusat dan berkelanjutan.

Selain itu, Perseroan menyusun *IT Roadmap*, program pemulihan bencana, serta BCP sebagai upaya memastikan kesinambungan operasional dalam menghadapi potensi gangguan sistem. Dalam rangka memperkuat kepatuhan dan tata kelola, Perseroan juga telah mengambil langkah sertifikasi ISO/IEC 27001:2022 terkait Sistem Manajemen Keamanan Informasi serta menyiapkan *readiness* kepatuhan terhadap ketentuan pelindungan data pribadi guna memastikan pengelolaan data dilakukan secara aman, bertanggung jawab, dan sesuai regulasi.
Melalui berbagai upaya tersebut, Perseroan berkomitmen menjaga integritas, kerahasiaan, dan ketersediaan data agar seluruh aktivitas bisnis dapat berjalan secara aman, andal, dan berkelanjutan.

Cybersecurity System

The Company recognizes that cybercrime risks continue to increase in line with technological advancements and the digitalization of business processes. Threats to personal data, sensitive information, and operational systems may significantly impact business continuity, reputation, and stakeholder trust. Therefore, the Company considers cybersecurity a top priority in its information technology governance.

As a mitigation measure, the Company continuously strengthens its cybersecurity systems through various strategic initiatives, including increasing employee awareness of the importance of data security, conducting regular vulnerability assessments and penetration tests, and implementing policies covering data governance, data security and privacy, and security incident management. The Company has also implemented a Secure Software Development Life Cycle (SSDLC) to ensure that security aspects are integrated from the planning, development, through to the maintenance stages of application systems, and operates a Security Operation Center (SOC) as a centralized and continuous cyber security monitoring and incident response center.

In addition, the Company developed an IT Roadmap, disaster recovery programs, and a BCP as efforts to ensure operational continuity in the face of potential system disruptions. To strengthen compliance and governance, the Company has also undertaken ISO/IEC 27001:2022 certification related to the Information Security Management System and prepared readiness for compliance with personal data protection regulations to ensure that data management is conducted securely, responsibly, and in accordance with applicable laws and regulations.
Through these efforts, the Company is committed to safeguarding the integrity, confidentiality, and availability of data to ensure that all business activities can operate securely, reliably, and sustainably.

Pengembangan Kompetensi Pengelola TI

Pada tahun 2025, Perseroan mengikutsertakan karyawan dalam pelatihan dan pengembangan kompetensi di bidang TI yang diungkapkan sebagai berikut:

IT Management Competency Development

In 2025, the Company involved employees in IT-related training and competency development programs, which are disclosed as follows:

Peserta Berdasarkan Level Jabatan Participants by Position Level	**Jumlah Peserta** Number of Participants	**Materi Pengembangan Kompetensi** Competency Development Materials	**Penyelenggara** Organizer
Manager dan Officer	3	*Business Intelligence*	Google
Officer	3	*Cybersecurity*	Google
Officer	3	*Data Analytics*	Google
Officer	3	*Project Management*	Google

Peserta Berdasarkan Level Jabatan Participants by Position Level	Jumlah Peserta Number of Participants	Materi Pengembangan Kompetensi Competency Development Materials	Penyelenggara Organizer
Manager dan / and *Officer*	2	*IT Support Profesional*	Google
Officer	1	*IT Automation with Python Professional*	Google
Officer	2	*UX Design Professional*	Google

Rencana Pengembangan TI Tahun 2026

Memasuki tahun 2026, Perseroan telah menetapkan agenda pengembangan TI yang selaras dengan strategi pertumbuhan jangka panjang dan transformasi digital berkelanjutan. Rencana ini disusun secara terstruktur dan berbasis evaluasi kinerja TI tahun sebelumnya, profil risiko digital, serta kebutuhan bisnis yang semakin dinamis.

Pengembangan TI tahun 2026 diarahkan untuk memperkuat kapabilitas analitik, meningkatkan keamanan sistem, serta mengoptimalkan pemanfaatan kecerdasan buatan guna mendukung pengambilan keputusan yang lebih cepat, akurat, dan berbasis data.

Adapun fokus utama rencana pengembangan TI tahun 2026 adalah sebagai berikut:

1. ***Enhancement Big Data Analytics***
   Perseroan akan meningkatkan kapabilitas *big data analytics* untuk memperkuat fungsi perencanaan, pengelolaan aset, serta analisis kinerja operasional dan keuangan.

   Pengembangan ini diarahkan untuk:
   a. Meningkatkan kualitas dan kecepatan pengambilan keputusan manajerial.
   b. Mengoptimalkan analisis kebutuhan pelanggan dan utilisasi aset.
   c. Mendukung implementasi *predictive analytics* dalam pengelolaan infrastruktur.

   Dengan penguatan analitik data, Perseroan semakin memperkuat transformasi menuju organisasi berbasis data (*data-driven enterprise*).
2. **Implementasi *Cloud Security***
   Seiring dengan peningkatan pemanfaatan teknologi berbasis *cloud*, Perseroan akan memperkuat *cloud security framework* guna memastikan keamanan, integritas, dan ketersediaan data.

IT Development Plan for 2026

Entering 2026, the Company has established an IT development agenda aligned with its long-term growth strategy and sustainable digital transformation. This plan is structured and based on an evaluation of the previous year's IT performance, digital risk profile, and increasingly dynamic business needs.

IT development in 2026 is aimed at strengthening analytical capabilities, improving system security, and optimizing the use of artificial intelligence to support faster, more accurate, and data-driven decision-making.

The main focuses of the 2026 IT development plan are as follows:

1. **Enhancement of Big Data Analytics**
   The Company will enhance its big data analytics capabilities to strengthen its planning, asset management, and operational and financial performance analysis functions.

   This development is directed at:
   a. Improving the quality and speed of managerial decision-making.
   b. Optimizing customer needs analysis and asset utilization.
   c. Supporting the implementation of predictive analytics in infrastructure management.

   By strengthening data analytics, the Company is further strengthening its transformation towards a data-driven enterprise.
2. **Implementation of Cloud Security**
   Along with the increasing use of cloud-based technology, the Company will strengthen its cloud security framework to ensure data security, integrity, and availability.

Langkah strategis ini meliputi:

a. Penguatan kontrol akses dan enkripsi data berbasis *cloud*.
b. Evaluasi risiko keamanan siber dalam lingkungan *hybrid infrastructure*.
c. Penyempurnaan kebijakan dan prosedur pengamanan sistem berbasis *cloud*.

Implementasi ini bertujuan menjaga kepatuhan terhadap regulasi perlindungan data serta memperkuat ketahanan digital Perseroan.

3. *AI Enhancement*

Perseroan akan melanjutkan dan memperluas pemanfaatan AI dalam mendukung efisiensi operasional, pengelolaan aset, serta analitik bisnis.

Fokus pengembangan meliputi:

a. Peningkatan akurasi *predictive maintenance*.
b. Otomatisasi proses bisnis tertentu untuk meningkatkan produktivitas.
c. Integrasi AI dengan platform analitik dan sistem manajemen operasional.

Penguatan AI diharapkan dapat meningkatkan efisiensi biaya, mempercepat respons terhadap gangguan operasional, serta menciptakan keunggulan kompetitif jangka panjang.

Outlook Strategis

Rencana pengembangan TI tahun 2026 mencerminkan komitmen Perseroan dalam membangun fondasi digital yang aman, tangguh, dan adaptif terhadap perkembangan teknologi global. Dengan pendekatan yang terintegrasi antara strategi bisnis, manajemen risiko, dan tata kelola TI, Perseroan optimistis dapat memperkuat ketahanan operasional, meningkatkan efisiensi, serta menciptakan nilai tambah berkelanjutan bagi Pemegang Saham dan seluruh pemangku kepentingan.

These strategic steps include:

a. Strengthening cloud-based access control and data encryption.
b. Evaluating cybersecurity risks in hybrid infrastructure environment.
c. Improving cloud-based system security policies and procedures.

This implementation aims to maintain compliance with data protection regulations and strengthen the Company's digital resilience.

3. AI Enhancement

The Company will continue and expand the use of AI to support operational efficiency, asset management, and business analytics.

Development focuses include:

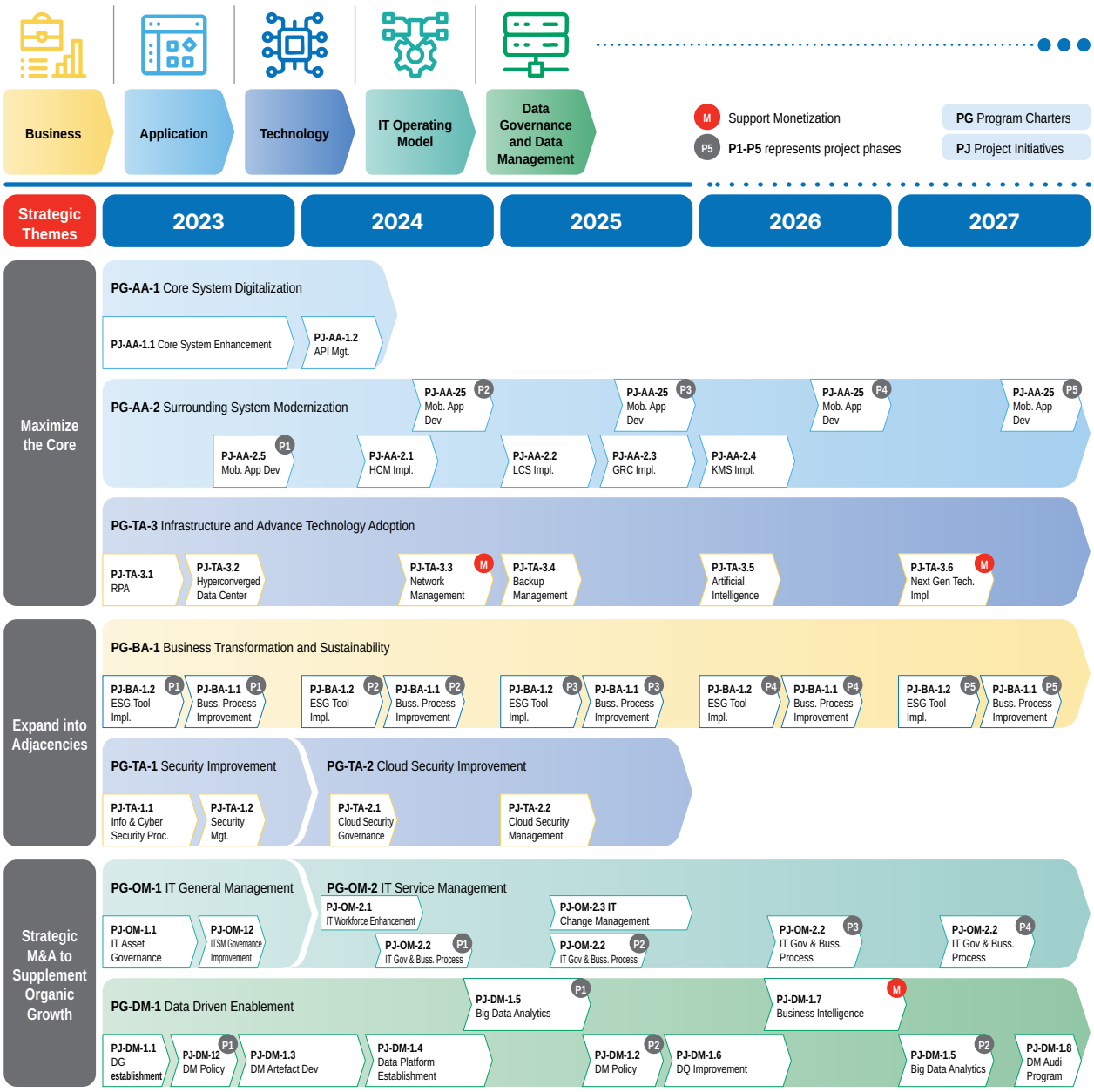
a. Improving the accuracy of predictive maintenance.
b. Automating certain business process to increase productivity.
c. Integrating AI with analytics platforms and operational management system.

AI empowerment is expected to improve cost efficiency, accelerate response to operational disruptions, and create long-term competitive advantages.

Strategic Outlook

The 2026 IT development plan reflects the Company's commitment to building a secure, resilient, and adaptive digital foundation to global technological developments. With an integrated approach between business strategy, risk management, and IT governance, the Company is optimistic about strengthening operational resilience, increasing efficiency, and creating sustainable added value for Shareholders and all stakeholders.

IT Roadmap


Business
Application
Technology
IT Operating Model
Data Governance and Data Management
M Support Monetization
P5 P1-P5 represents project phases
PG Program Charters
PJ Project Initiatives
Strategic Themes
2023
2024
2025
2026
2027
Maximize the Core
PG-AA-1 Core System Digitalization
PJ-AA-1.1 Core System Enhancement
PJ-AA-1.2 API Mgt.
PG-AA-2 Surrounding System Modernization
PJ-AA-25 Mob. App Dev P2
PJ-AA-25 Mob. App Dev P3
PJ-AA-25 Mob. App Dev P4
PJ-AA-25 Mob. App Dev P5
PJ-AA-2.5 Mob. App Dev P1
PJ-AA-2.1 HCM Impl.
PJ-AA-2.2 LCS Impl.
PJ-AA-2.3 GRC Impl.
PJ-AA-2.4 KMS Impl.
PG-TA-3 Infrastructure and Advance Technology Adoption
PJ-TA-3.1 RPA
PJ-TA-3.2 Hyperconverged Data Center
PJ-TA-3.3 Network Management M
PJ-TA-3.4 Backup Management
PJ-TA-3.5 Artificial Intelligence
PJ-TA-3.6 Next Gen Tech. Impl M
Expand into Adjacencies
PG-BA-1 Business Transformation and Sustainability
PJ-BA-1.2 ESG Tool Impl. P1
PJ-BA-1.1 Buss. Process Improvement P1
PJ-BA-1.2 ESG Tool Impl. P2
PJ-BA-1.1 Buss. Process Improvement P2
PJ-BA-1.2 ESG Tool Impl. P3
PJ-BA-1.1 Buss. Process Improvement P3
PJ-BA-1.2 ESG Tool Impl. P4
PJ-BA-1.1 Buss. Process Improvement P4
PJ-BA-1.2 ESG Tool Impl. P5
PJ-BA-1.1 Buss. Process Improvement P5
PG-TA-1 Security Improvement
PG-TA-2 Cloud Security Improvement
PJ-TA-1.1 Info & Cyber Security Proc.
PJ-TA-1.2 Security Mgt.
PJ-TA-2.1 Cloud Security Governance
PJ-TA-2.2 Cloud Security Management
Strategic M&A to Supplement Organic Growth
PG-OM-1 IT General Management
PG-OM-2 IT Service Management
PJ-OM-1.1 IT Asset Governance
PJ-OM-12 ITSM Governance Improvement
PJ-OM-2.1 IT Workforce Enhancement
PJ-OM-2.2 IT Gov & Buss. Process P1
PJ-OM-2.3 IT Change Management
PJ-OM-2.2 IT Gov & Buss. Process P2
PJ-OM-2.2 IT Gov & Buss. Process P3
PJ-OM-2.2 IT Gov & Buss. Process P4
PG-DM-1 Data Driven Enablement
PJ-DM-1.5 Big Data Analytics P1
PJ-DM-1.7 Business Intelligence M
PJ-DM-1.1 DG establishment
PJ-DM-12 DM Policy P1
PJ-DM-1.3 DM Artefact Dev
PJ-DM-1.4 Data Platform Establishment
PJ-DM-1.2 DM Policy P2
PJ-DM-1.6 DQ Improvement
PJ-DM-1.5 Big Data Analytics P2
PJ-DM-1.8 DM Audi Program







TATA KELOLA PERUSAHAAN

Corporate Governance

Komitmen Penerapan GCG
Commitment to GCG Implementation

Perseroan menerapkan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/GCG) sebagai fondasi utama dalam menjalankan kegiatan usaha secara berkelanjutan. Penerapan GCG tidak hanya ditujukan untuk memenuhi kewajiban kepatuhan terhadap peraturan perundang-undangan, tetapi juga sebagai bagian integral dari budaya dan strategi bisnis Perseroan dalam menciptakan nilai jangka panjang.

The Company implements Good Corporate Governance (GCG) as the main foundation in carrying out its business activities in a sustainable manner. The implementation of GCG is not only intended to fulfill compliance obligations with prevailing laws and regulations but also serves as an integral part of the Company's culture and business strategy in creating long-term value.

Sejak tahun 2021, Perseroan menerapkan pilar GCG **ETAK** yang mencerminkan komitmen Mitratel terhadap pengelolaan perusahaan yang berlandaskan integritas, akuntabilitas, keterbukaan, dan keberlanjutan. Penerapan pilar GCG tersebut mengacu pada **Pedoman Umum Governansi Korporat Indonesia (PUGKI) Tahun 2021** dan menjadi pedoman dalam pengambilan keputusan serta pengelolaan seluruh aktivitas bisnis Perseroan.

Since 2021, the Company has implemented the **ETAK** GCG pillars, which reflect Mitratel's commitment to corporate management grounded in integrity, accountability, transparency, and sustainability. The implementation of these GCG pillars refers to the **Indonesian General Guidelines of Corporate Governance (PUGKI) 2021** and serves as a guideline in decision-making as well as in managing all of the Company's business activities.

Penerapan masing-masing pilar GCG di Perseroan diuraikan sebagai berikut:

The implementation of each GCG pillar in the Company is described as follows:

Pilar GCG GCG Pillars	Makna Prinsip Meaning of the Principles	Penerapan di Perseroan Implementation in the Company
Perilaku Beretika **Ethical Behavior**	Menjunjung tinggi integritas, nilai moral, serta kepatuhan terhadap hukum dan etika bisnis dalam setiap aktivitas usaha. Upholding integrity, moral values, as well as compliance with laws and business ethics in every business activity.	Perseroan mengedepankan kejujuran, menghormati semua pihak, memenuhi komitmen, membangun serta menjaga menjaga nilai-nilai moral dan kepercayaan secara konsisten. Perseroan memperhatikan kepentingan Pemegang Saham dan pemangku kepentingan lainnya diperhatikan berdasarkan asas kewajaran dan kesetaraan, dengan pengelolaan independen yang mencegah dominasi antar organ perusahaan dan intervensi pihak luar. The Company upholds honesty, respects all parties, fulfills commitments, and consistently builds and maintains moral values and trust. The Company considers the interests of Shareholders and other stakeholders based on the principles of fairness and equality, with independent management that prevents dominance between corporate organs and external interference.
Akuntabilitas **Accountability**	Kejelasan fungsi, struktur, sistem, dan pertanggungjawaban organ Perseroan untuk mendukung kinerja yang efektif dan berkelanjutan. Clarity of the functions, structure, systems, and accountability of the Company's organs to support effective and sustainable performance.	Perseroan dapat mempertanggungjawabkan kinerja secara transparan dan wajar. Untuk itu, pengelolaan Perseroan dilakukan benar, terukur, dan sesuai kepentingan Perseroan dengan tetap memperhatikan kepentingan Pemegang Saham dan pemangku kepentingan. Akuntabilitas merupakan prasyarat penting untuk mencapai kinerja yang berkelanjutan, di mana setiap tindakan dan keputusan dapat dipertanggungjawabkan kepada semua pihak terkait. The Company ensures transparent and fair accountability for its performance. Therefore, the Company's management is conducted properly, measurably, and in line with the Company's interests while still considering the interests of Shareholders and stakeholders. Accountability is a crucial prerequisite for achieving sustainable performance, where every action and decision can be justified to all relevant parties.
Transparansi **Transparency**	Keterbukaan dalam mengungkapkan informasi yang material dan relevan secara tepat waktu, akurat, dan mudah dipahami. Transparency in disclosing material and relevant information in a timely, accurate, and easily understandable manner.	Perseroan menyediakan informasi yang material dan relevan dengan cara yang mudah diakses dan dipahami oleh pemangku kepentingan. Selain memenuhi kewajiban pengungkapan sesuai peraturan, Perseroan juga mengungkapkan informasi penting untuk pengambilan keputusan Pemegang Saham, kreditur, dan pemangku kepentingan lainnya, memastikan semua pihak memiliki akses yang diperlukan. The Company provides material and relevant information in an accessible and understandable manner for stakeholders. In addition to fulfilling disclosure obligations as per regulations, the Company also discloses essential information for decision-making by Shareholders, creditors, and other stakeholders, ensuring that all parties have the necessary access.
Keberlanjutan **Sustainability**	Kepatuhan terhadap peraturan serta tanggung jawab sosial dan lingkungan dalam mendukung pembangunan berkelanjutan. Compliance with regulations as well as social and environmental responsibility in supporting sustainable development.	Perseroan mematuhi peraturan perundang-undangan dan melaksanakan tanggung jawab terhadap masyarakat serta lingkungan dengan berkontribusi pada pembangunan berkelanjutan. Melalui kerja sama dengan semua pemangku kepentingan terkait, Perseroan berupaya meningkatkan kehidupan dengan cara yang selaras dengan kepentingan bisnis dan agenda pembangunan berkelanjutan. The Company complies with laws and regulations and fulfills its responsibilities toward society and the environment by contributing to sustainable development. Through collaboration with all relevant stakeholders, the Company strives to improve lives in a manner aligned with business interests and the sustainable development agenda.

Implementasi governansi yang mencerminkan prinsip ETAK diwujudkan melalui peran aktif organ Perusahaan. Direksi bertanggung jawab atas pengelolaan operasional dan implementasi strategi, sementara Dewan Komisaris menjalankan fungsi pengawasan secara independen, didukung oleh komite-komite seperti Komite Audit dan Komite Pemantau Risiko. **[ARA-B.B.3]**

Perseroan juga memastikan bahwa prinsip integritas dan keberlanjutan terintegrasi secara substantif dalam perumusan strategi jangka panjang melalui kerangka governansi yang komprehensif dan berbasis *Integrated Thinking*. Dewan Komisaris dan Direksi secara konsisten menetapkan tone at the top yang menekankan etika bisnis, transparansi, dan kepatuhan sebagai fondasi utama dalam setiap pengambilan keputusan strategis.

Integrasi tersebut diwujudkan dalam proses penyusunan strategi jangka panjang yang mengacu pada Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP), dengan mempertimbangkan aspek finansial dan non-finansial secara seimbang. Perseroan menerapkan value creation model yang mengelola berbagai bentuk modal—finansial, infrastruktur, manusia, sosial, dan lingkungan—untuk memastikan kesinambungan usaha.

Dalam aspek keberlanjutan, Perseroan mengintegrasikan prinsip ESG ke dalam *Enterprise Risk Management* (ERM), termasuk pengelolaan risiko perubahan iklim, efisiensi energi, keselamatan kerja, dan dampak sosial.

Selain itu, strategi operasional diarahkan pada pengembangan *green infrastructure* melalui penggunaan energi terbarukan dan efisiensi operasional, yang mendukung ketahanan bisnis dalam jangka panjang.

Dengan pendekatan ini, Perseroan mampu memperkuat business resilience sekaligus menciptakan nilai berkelanjutan bagi pemangku kepentingan di tengah dinamika industri telekomunikasi yang terus berkembang.

The implementation of governance reflecting ETAK principles is carried out through the active role of the Company's organs. The Board of Directors is responsible for operational management and strategy implementation, while the Board of Commissioners performs an independent oversight function, supported by committees such as the Audit Committee and the Risk Monitoring Committee. **[ARA-B.B.3]**

The Company also ensures that the principles of integrity and sustainability are substantively integrated into the formulation of long-term strategies through a comprehensive governance framework based on Integrated Thinking. The Board of Commissioners and the Board of Directors consistently establish a tone at the top that emphasizes business ethics, transparency, and compliance as the primary foundation in every strategic decision-making process.

This integration is reflected in the long-term strategy formulation process, which refers to the Company's Long-Term Plan (RJPP) and the Company's Work Plan and Budget (RKAP), by taking into account both financial and non-financial aspects in a balanced manner. The Company implements a value creation model that manages various forms of capital—financial, infrastructure, human, social, and environmental—to ensure business sustainability.

In the sustainability aspect, the Company integrates ESG principles into Enterprise Risk Management (ERM), including the management of climate change risks, energy efficiency, occupational safety, and social impacts.

In addition, the operational strategy is directed toward the development of green infrastructure through the use of renewable energy and operational efficiency, which supports long-term business resilience.

Through this approach, the Company is able to strengthen business resilience while creating sustainable value for stakeholders amid the continuously evolving dynamics of the telecommunications industry.



Dasar Penerapan GCG
Basis of GCG Implementation

Penerapan GCG di Perseroan berlandaskan pada peraturan perundang-undangan, pedoman, serta kebijakan internal yang berlaku. Kerangka tersebut menjadi acuan dalam memastikan pengelolaan Perseroan berjalan secara transparan, akuntabel, dan sesuai dengan ketentuan hukum yang berlaku.

Dasar penerapan GCG Perseroan meliputi:

1. Undang-Undang Republik Indonesia
    a. Undang-Undang Republik Indonesia No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.
    b. Undang-Undang Republik Indonesia No. 8 Tahun 1995 tentang Pasar Modal sebagaimana telah diubah dengan Undang-Undang No. 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan.
    c. Undang-Undang Republik Indonesia No. 36 Tahun 1999 tentang Telekomunikasi sebagaimana telah diubah dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.
    d. Undang-Undang Republik Indonesia No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana terakhir diubah dengan Undang-Undang No. 1 Tahun 2023.
    e. Undang-Undang Republik Indonesia No. 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang sebagaimana terakhir diubah dengan Undang-Undang No. 1 Tahun 2023.
2. Peraturan Otoritas Jasa Keuangan
    a. Peraturan Otoritas Jasa Keuangan No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka.
    b. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten dan Perusahaan Publik.
    c. Peraturan Otoritas Jasa Keuangan No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.
    d. Peraturan Otoritas Jasa Keuangan No. 35/POJK.04/2014 tentang Sekretaris Perusahaan.
    e. Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.

The implementation of GCG in the Company is based on applicable laws and regulations, guidelines, and internal policies. This framework serves as a reference to ensure that the management of the Company is conducted in a transparent, accountable manner, and in compliance with the prevailing legal provisions.

The basis for the Company's GCG implementation includes:

1. Laws of the Republic of Indonesia
    a. Law of the Republic of Indonesia No. 40 of 2007 on Limited Liability Companies, as amended by Law No. 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation into Law.
    b. Law of the Republic of Indonesia No. 8 of 1995 on the Capital Market, as amended by Law No. 4 of 2023 on the Development and Strengthening of the Financial Sector.
    c. Law of the Republic of Indonesia No. 36 of 1999 on Telecommunications, as amended by Law No. 6 of 2023 on the Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation into Law.
    d. Law of the Republic of Indonesia No. 31 of 1999 on the Eradication of Corruption Crimes, as most recently amended by Law No. 1 of 2023.
    e. Law of the Republic of Indonesia No. 8 of 2010 on the Prevention and Eradication of the Crime of Money Laundering, as most recently amended by Law No. 1 of 2023.
2. Financial Services Authority Regulations
    a. Financial Services Authority Regulation No. 21/POJK.04/2015 on the Implementation of Corporate Governance Guidelines for Public Companies.
    b. Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers and Public Companies.
    c. Financial Services Authority Regulation No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies.
    d. Financial Services Authority Regulation No. 35/POJK.04/2014 on the Corporate Secretary.
    e. Financial Services Authority Regulation No. 15/POJK.04/2020 on the Planning and Implementation of the General Meeting of Shareholders of Public Companies.

f. Peraturan Otoritas Jasa Keuangan No. 14 Tahun 2025 tentang Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk Secara Elektronik.
g. Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan.
h. Peraturan Otoritas Jasa Keuangan No. 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik.
i. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
j. Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.
k. Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik.
l. Peraturan Otoritas Jasa Keuangan No. 75/POJK.04/2017 tentang Tanggung Jawab Direksi atas Laporan Keuangan.
m. Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha.

3. Peraturan Bursa Efek Indonesia
   Peraturan Bursa Efek Indonesia No. I-E tentang Kewajiban Penyampaian Informasi.
4. Peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan
   Peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan (Bapepam-LK) No. IX.J.1 tentang Pokok-Pokok Anggaran Dasar Perseroan yang Melakukan Penawaran Umum Efek Bersifat Ekuitas dan Perusahaan Publik, Lampiran Keputusan Ketua Bapepam-LK KEP-179/BL/2008.
5. Pedoman Tata Kelola
   a. Pedoman Umum GCG Indonesia, dikeluarkan oleh Komite Nasional Kebijakan Governansi.
   b. Roadmap Tata Kelola Perusahaan Indonesia yang dikeluarkan oleh Otoritas Jasa Keuangan.
6. Ketentuan Internal Perseroan
   a. Anggaran Dasar Perusahaan.
   b. Keputusan-keputusan Rapat Umum Pemegang Saham (RUPS) Mitratel.
   c. Keputusan Dewan Komisaris Mitratel.
   d. Peraturan Perusahaan.

f. Financial Services Authority Regulation No. 14 of 2025 on the Implementation of the General Meeting of Shareholders, General Meeting of Bondholders, and General Meeting of Sukuk Holders Electronically.
g. Financial Services Authority Regulation No. 42/POJK.04/2020 on Affiliated Transactions and Conflict of Interest Transactions.
h. Financial Services Authority Regulation No. 8/POJK.04/2015 on the Website of Issuers or Public Companies.
i. Financial Services Authority Regulation No. 55/POJK.04/2015 on the Establishment and Guidelines for the Implementation of the Audit Committee's Work.
j. Financial Services Authority Regulation No. 56/POJK.04/2015 on the Establishment and Guidelines for the Preparation of the Internal Audit Unit Charter.
k. Financial Services Authority Regulation No. 29/POJK.04/2016 on the Annual Report of Issuers or Public Companies.
l. Financial Services Authority Regulation No. 75/POJK.04/2017 on the Responsibility of the Board of Directors for Financial Statements.
m. Financial Services Authority Regulation No. 17/POJK.04/2020 on Material Transactions and Changes in Business Activities.

3. Indonesia Stock Exchange Regulations
   Indonesia Stock Exchange Regulation No. I-E on the Obligation to Submit Information.
4. Capital Market and Financial Institutions Supervisory Agency Regulations
   Capital Market and Financial Institutions Supervisory Agency Regulation No. IX.J.1 on the Principal Provisions of the Articles of Association of Companies Conducting Public Offerings of Equity Securities and Public Companies and Attachment to Decision of Chairman of Bapepam-LK No. KEP-179/BL/2008.
5. Corporate Governance Guidelines
   a. Indonesian Code of Good Corporate Governance, issued by the National Committee on Governance Policy.
   b. Indonesian Corporate Governance Roadmap issued by the Financial Services Authority.
6. Internal Company Regulations
   a. The Company's Articles of Association.
   b. Resolutions of Mitratel's General Meeting of Shareholders (GMS).
   c. Resolutions of Mitratel's Board of Commissioners.
   d. Company Regulations.

Struktur GCG
GCG Structure

Struktur GCG Perseroan dirancang tidak hanya untuk memenuhi ketentuan peraturan perundang-undangan, tetapi juga untuk memastikan efektivitas pengambilan keputusan, fungsi pengawasan, serta pengelolaan risiko yang terintegrasi. Melalui struktur tata kelola yang jelas dan terdefinisi, Perseroan memastikan terlaksananya prinsip akuntabilitas, transparansi, dan keseimbangan peran antar organ perusahaan.

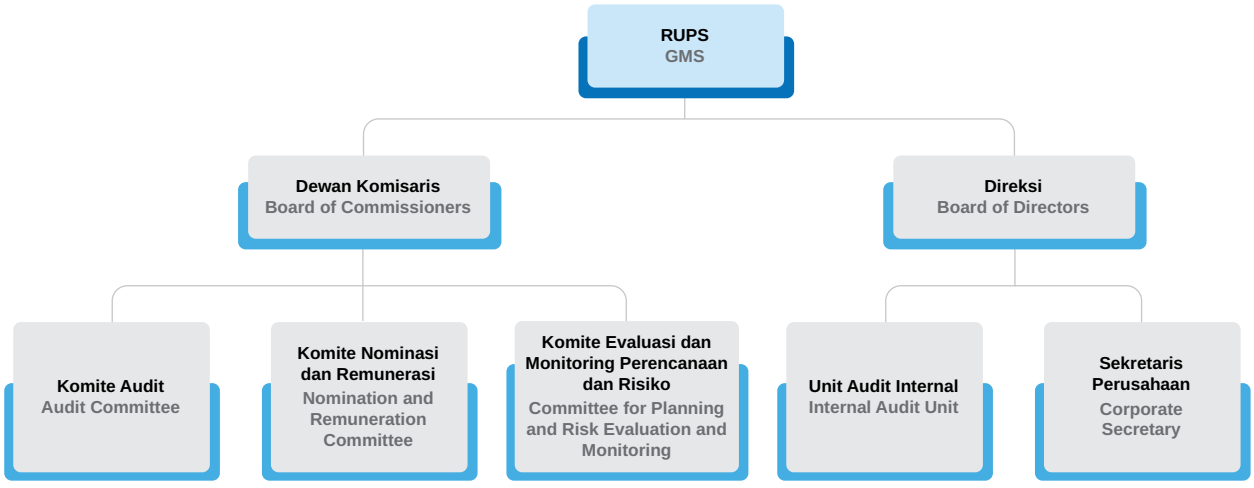
Sesuai dengan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah terakhir dengan Undang-Undang No. 6 Tahun 2023, struktur GCG Perseroan terdiri atas 3 organ utama, yaitu Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris, dan Direksi. Dalam pelaksanaannya, Dewan Komisaris didukung oleh Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko, sementara Direksi didukung oleh Sekretaris Perusahaan dan Unit Audit Internal guna memastikan penerapan GCG yang efektif dan berkesinambungan.

Struktur tata kelola Perseroan secara ringkas digambarkan dalam bagan berikut:

The Company's GCG structure is designed not only to comply with applicable laws and regulations, but also to ensure the effectiveness of decision-making, supervisory functions, and integrated risk management. Through a clear and well-defined governance structure, the Company ensures the implementation of the principles of accountability, transparency, and balance of roles among the Company's organs.

In accordance with Law No. 40 of 2007 on Limited Liability Companies, as most recently amended by Law No. 6 of 2023, the Company's GCG structure consists of 3 main organs, namely the General Meeting of Shareholders (GMS), the Board of Commissioners, and the Board of Directors. In carrying out its duties, the Board of Commissioners is supported by the Audit Committee, the Nomination and Remuneration Committee, as well as the Committee for Planning and Risk Evaluation and Monitoring, while the Board of Directors is supported by the Corporate Secretary and the Internal Audit Unit to ensure the effective and sustainable implementation of GCG.

The Company's governance structure is briefly illustrated in the following chart:



Komitmen Penerapan GCG
Commitment to the Implementation of GCG

Penerapan GCG di Perseroan merupakan bagian integral dari budaya dan strategi bisnis Mitratel dalam menciptakan nilai jangka panjang. Perseroan meyakini bahwa tata kelola yang kuat menjadi fondasi dalam menjaga keberlanjutan usaha, meningkatkan kinerja, serta memperkuat kepercayaan Pemegang Saham dan seluruh pemangku kepentingan.

Perseroan menerapkan prinsip-prinsip GCG secara konsisten di seluruh aktivitas dan proses bisnis, serta mengintegrasikannya dalam pengambilan keputusan strategis, pengelolaan risiko, dan pengendalian internal. Penerapan GCG dilandaskan pada 4 pilar utama, yaitu perilaku beretika, akuntabilitas, transparansi, dan keberlanjutan, yang mengacu pada Pedoman Umum Governansi Korporat Indonesia (PUGKI) Tahun 2021.

Penerapan pilar GCG juga berperan dalam memastikan integritas Perseroan dalam menjalankan seluruh aktivitas operasional. Dalam hal ini, Perseroan memandang integritas tidak hanya sebagai kewajiban kepatuhan hukum, tetapi sebagai fondasi strategis dalam menciptakan nilai jangka panjang. Prinsip integritas diinternalisasikan melalui *tone at the top* yang kuat dari Dewan Komisaris dan Direksi, serta diimplementasikan dalam seluruh kebijakan dan proses bisnis.

Integritas diwujudkan melalui penerapan Kode Etik, kebijakan anti-penyuapan dan anti-korupsi, serta sistem *whistleblowing* yang independen. Selain itu, integritas juga tercermin dalam transparansi pelaporan, kualitas pengambilan keputusan, dan pengelolaan risiko yang prudent.

Dari sisi reputasi, penerapan integritas memperkuat kepercayaan pemangku kepentingan. Dari sisi operasional, integritas meningkatkan efisiensi dan mengurangi risiko. Sementara dalam jangka panjang, integritas menjadi pilar utama dalam mendukung keberlanjutan usaha dan daya saing Perseroan. Dengan demikian, integritas telah menjadi bagian dari *strategic enabler* yang tidak hanya menjaga kepatuhan, tetapi juga menciptakan keunggulan kompetitif dan nilai berkelanjutan. **[ARA-B.B.6]**

Komitmen terhadap penerapan GCG tersebut diwujudkan secara berkelanjutan melalui penguatan kebijakan, sistem, dan budaya perusahaan guna memastikan tercapainya tujuan usaha serta penciptaan nilai berkelanjutan bagi seluruh pemangku kepentingan.

The implementation of GCG in the Company constitutes an integral part of Mitratel's culture and business strategy in creating long-term value. The Company believes that strong governance serves as a foundation for maintaining business sustainability, improving performance, and strengthening the trust of Shareholders and all stakeholders.

The Company consistently implements GCG principles across all business activities and processes and integrates them into strategic decision-making, risk management, and internal control. The implementation of GCG is based on four main pillars—ethical behavior, accountability, transparency, and sustainability—which refer to the Indonesian General Guidelines of Corporate Governance (PUGKI) 2021.

The implementation of GCG pillars also plays a role in ensuring the Company's integrity in carrying out all operational activities. In this regard, the Company views integrity not only as a legal compliance obligation but as a strategic foundation in creating long-term value. The principle of integrity is internalized through a strong tone at the top from the Board of Commissioners and the Board of Directors, and is implemented across all policies and business processes.

Integrity is manifested through the implementation of a Code of Conduct, anti-bribery and anti-corruption policies, as well as an independent whistleblowing system. In addition, integrity is also reflected in transparent reporting, the quality of decision-making, and prudent risk management.

From a reputational perspective, the implementation of integrity strengthens stakeholders' trust. From an operational perspective, integrity enhances efficiency and reduces risks. Meanwhile, in the long term, integrity serves as a key pillar in supporting business sustainability and the Company's competitiveness. Therefore, integrity has become part of a strategic enabler that not only ensures compliance but also creates competitive advantage and sustainable value. **[ARA-B.B.6]**

This commitment to the implementation of GCG is continuously realized through the strengthening of policies, systems, and corporate culture to ensure the achievement of business objectives and the creation of sustainable value for all stakeholders.

Peran Governansi Perusahaan Mendorong Pembentukan Nilai Integritas dan Keberlanjutan

Governansi perusahaan berperan sebagai *strategic enabler* dalam membentuk dan menginternalisasikan nilai integritas dan keberlanjutan ke dalam budaya organisasi. Dewan Komisaris dan Direksi memastikan nilai-nilai tersebut ditanamkan secara konsisten melalui kebijakan dan praktik operasional yang terstruktur.

Nilai integritas diwujudkan melalui penerapan Kode Etik, kebijakan anti-penyuapan dan anti-korupsi, serta sistem *whistleblowing* yang independen.

Implementasi nilai tersebut tidak hanya bersifat normatif, tetapi telah terintegrasi dalam proses bisnis *end-to-end*, termasuk melalui:

1. Penerapan *Enterprise Risk Management* (ERM) berbasis ESG.
2. Standardisasi Standar Operasional Prosedur (SOP) berbasis kepatuhan dan keselamatan.
3. Digitalisasi operasional untuk meningkatkan transparansi dan akuntabilitas.

Budaya keberlanjutan diwujudkan melalui implementasi *green tower initiatives*, efisiensi energi, serta praktik operasional yang bertanggung jawab terhadap lingkungan dan masyarakat. Untuk memastikan konsistensi, Perseroan mengintegrasikan indikator ESG ke dalam *Key Performance Indicators* (KPI) dan sistem remunerasi berbasis kinerja jangka panjang.

Dengan pendekatan ini, integritas dan keberlanjutan telah menjadi *operating* DNA Perseroan yang mendukung penciptaan nilai berkelanjutan.

The Role of Corporate Governance in Driving the Formation of Integrity and Sustainability Values

Corporate governance serves as a strategic enabler in shaping and internalizing the values of integrity and sustainability into the organizational culture. The Board of Commissioners and the Board of Directors ensure that these values are consistently embedded through structured policies and operational practices.

The value of integrity is manifested through the implementation of a Code of Conduct, anti-bribery and anti-corruption policies, and an independent whistleblowing system.

The implementation of these values is not merely normative but has been integrated into end-to-end business processes, including:

1. The implementation of ESG-based Enterprise Risk Management (ERM).
2. Standardization of Standard Operating Procedures (SOP) based on compliance and safety.
3. Operational digitalization to enhance transparency and accountability.

A culture of sustainability is realized through the implementation of green tower initiatives, energy efficiency, and operational practices that are responsible toward the environment and society. To ensure consistency, the Company integrates ESG indicators into Key Performance Indicators (KPI) and a long-term performance-based remuneration system.

Through this approach, integrity and sustainability have become part of the Company's operating DNA that supports the creation of sustainable value.

Mekanisme GCG
GCG Mechanism

Penerapan GCG di Perseroan dilaksanakan melalui suatu mekanisme yang terintegrasi dan melibatkan seluruh organ perusahaan sesuai dengan fungsi, kewenangan, dan tanggung jawab masing-masing. Mekanisme tersebut dirancang untuk memastikan proses pengambilan keputusan, pelaksanaan kegiatan usaha, serta fungsi pengawasan berjalan secara efektif dan selaras dengan tujuan strategis Perseroan.

RUPS merupakan organ tertinggi Perseroan yang memberikan arah strategis dan pengambilan keputusan utama. Direksi bertanggung jawab atas pengelolaan dan pelaksanaan kegiatan

The implementation of GCG in the Company is carried out through an integrated mechanism that involves all company organs in accordance with their respective functions, authorities, and responsibilities. This mechanism is designed to ensure that decision-making processes, the execution of business activities, and supervisory functions operate effectively and in alignment with the Company's strategic objectives.

The GMS is the highest organ of the Company, providing strategic direction and making key decisions. The Board of Directors is responsible for the management and implementation

usaha Perseroan, sementara Dewan Komisaris menjalankan fungsi pengawasan dan pemberian nasihat atas kebijakan dan kinerja Direksi.

Dalam menjalankan fungsi pengawasan, Dewan Komisaris didukung oleh Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Di sisi lain, Direksi didukung oleh Sekretaris Perusahaan dan Unit Audit Internal dalam memastikan efektivitas pengelolaan operasional, kepatuhan terhadap ketentuan yang berlaku, serta keandalan sistem pengendalian internal.

Selain itu, auditor eksternal memberikan penilaian independen atas laporan keuangan Perseroan sebagai bagian dari mekanisme assurance guna menjamin transparansi dan akuntabilitas. Seluruh mekanisme tersebut dijalankan secara terkoordinasi dengan sistem manajemen risiko dan pengendalian internal Perseroan, sehingga membentuk suatu siklus tata kelola yang berkesinambungan dalam mendukung pencapaian tujuan strategis dan keberlanjutan usaha Perseroan.

of the Company's business activities, while the Board of Commissioners performs supervisory functions and provides advice on the policies and performance of the Board of Directors.

In carrying out its supervisory function, the Board of Commissioners is supported by the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring. Meanwhile, the Board of Directors is supported by the Corporate Secretary and the Internal Audit Unit in ensuring the effectiveness of operational management, compliance with applicable regulations, and the reliability of the internal control system.

In addition, the external auditor provides an independent assessment of the Company's financial statements as part of the assurance mechanism to ensure transparency and accountability. All of these mechanisms are carried out in coordination with the Company's risk management and internal control systems, thereby forming a continuous governance cycle that supports the achievement of the Company's strategic objectives and business sustainability.

Rapat Umum Pemegang Saham
General Meeting of Shareholders

Rapat Umum Pemegang Saham (RUPS) merupakan organ tertinggi Perseroan yang memegang kewenangan utama dalam pengambilan keputusan strategis yang tidak dilimpahkan kepada Direksi dan Dewan Komisaris, sesuai dengan ketentuan peraturan perundang-undangan dan Anggaran Dasar. Melalui RUPS, Direksi dan Dewan Komisaris mempertanggungjawabkan kinerja serta pelaksanaan tugas dan tanggung jawabnya kepada Pemegang Saham sebagai wujud akuntabilitas dan transparansi pengelolaan Perseroan.

Sebagai forum pengambilan keputusan tertinggi, RUPS berperan dalam menetapkan arah dan kebijakan strategis Perseroan. Berdasarkan Anggaran Dasar, RUPS terdiri atas RUPS Tahunan yang diselenggarakan sekali dalam 1 tahun serta RUPS lainnya yang dapat diselenggarakan sewaktu-waktu sesuai dengan ketentuan peraturan perundang-undangan dan kebutuhan Perseroan.

Sepanjang tahun 2025, Perseroan telah menyelenggarakan RUPS Tahunan dan RUPS Luar Biasa. Seluruh RUPS dilaksanakan secara tertib, transparan, dan akuntabel sesuai dengan ketentuan yang berlaku, dengan tingkat kehadiran Pemegang Saham yang memadai. Seluruh keputusan yang dihasilkan dalam RUPS telah ditindaklanjuti oleh manajemen secara tepat waktu sesuai dengan ketentuan yang ditetapkan.

The General Meeting of Shareholders (GMS) is the highest organ of the Company that holds the primary authority in making strategic decisions that are not delegated to the Board of Directors and the Board of Commissioners, in accordance with the prevailing laws and regulations and the Articles of Association. Through the GMS, the Board of Directors and the Board of Commissioners are accountable to the Shareholders for their performance and the execution of their duties and responsibilities as a manifestation of accountability and transparency in the management of the Company.

As the highest decision-making forum, the GMS plays a role in determining the Company's strategic direction and policies. Based on the Articles of Association, the GMS consists of an Annual GMS held once a year and other GMS meetings that may be convened at any time in accordance with the provisions of prevailing laws and regulations and the needs of the Company.

Throughout 2025, the Company held an Annual GMS and an Extraordinary GMS. All GMS meetings were conducted in an orderly, transparent, and accountable manner in accordance with applicable regulations, with an adequate level of Shareholder attendance. All resolutions adopted at the GMS have been duly followed up by management in a timely manner in accordance with the stipulated provisions.

Hak Pemegang Saham

Perseroan menjamin perlindungan dan pemenuhan hak-hak Pemegang Saham sesuai dengan Anggaran Dasar dan ketentuan peraturan perundang-undangan yang berlaku. Perseroan memastikan bahwa seluruh Pemegang Saham memperoleh perlakuan yang adil, setara, serta akses terhadap informasi yang transparan dan tepat waktu sebagai bagian dari penerapan GCG. Hak-hak Pemegang Saham antara lain:

1. Menghadiri RUPS dan memberikan suara pada RUPS.
2. Memperoleh informasi yang bersifat material mengenai Perseroan, baik dari Dewan Komisaris maupun Direksi, mengenai keuangan atau hal-hal lain yang menyangkut perusahaan secara lengkap, tepat waktu, dan teratur.
3. Memperoleh pembagian dari laba Perseroan dalam bentuk dividen, sebanding dengan jumlah saham yang dimiliki.
4. Memperoleh penjelasan lengkap berkenaan dengan penyelenggaraan di antaranya pemanggilan untuk RUPS, mata acara RUPS, usulan yang direncanakan oleh Direksi untuk diajukan dalam mata acara RUPS, keputusan RUPS yang diambil secara transparan dan adil, dan ringkasan risalah RUPS.

Dalam rangka menjunjung prinsip kesetaraan (*equal treatment*), Perseroan memastikan bahwa setiap Pemegang Saham dengan hak suara yang sah memiliki kesempatan yang sama untuk menggunakan haknya dan memperoleh informasi yang lengkap dan akurat mengenai Perseroan, tanpa adanya perlakuan diskriminatif. Selain itu, Perseroan juga memberikan kesempatan kepada Pemegang Saham untuk mengusulkan mata acara RUPS secara tertulis kepada Perseroan.

Sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020, usulan mata acara dapat disampaikan secara tertulis kepada penyelenggara RUPS paling lambat 7 hari sebelum dilakukan pemanggilan RUPS. Hak untuk mengusulkan mata acara RUPS dimiliki oleh 1 atau lebih Pemegang Saham yang secara bersama-sama mewakili paling sedikit 1/20 dari jumlah seluruh saham dengan hak suara. Setiap usulan mata acara RUPS wajib diajukan dengan iktikad baik, mempertimbangkan kepentingan Perseroan, serta merupakan mata acara yang memerlukan keputusan RUPS.

Perseroan juga menyediakan dokumen surat kuasa RUPS yang mudah diakses oleh Pemegang Saham melalui situs web resmi Perseroan serta bersamaan dengan penyampaian materi RUPS, sehingga Pemegang Saham yang tidak dapat hadir tetap dapat menggunakan hak suaranya secara efektif.

Wewenang RUPS

Melalui RUPS, Pemegang Saham memiliki kewenangan untuk mengambil keputusan strategis yang berkaitan dengan pengelolaan dan arah kebijakan Perseroan, sesuai dengan Anggaran Dasar dan ketentuan peraturan perundang-undangan

Shareholders' Rights

The Company ensures the protection and fulfillment of Shareholders' rights in accordance with the Articles of Association and the prevailing laws and regulations. The Company ensures that all Shareholders receive fair and equal treatment, as well as access to transparent and timely information as part of the implementation of GCG. Shareholders' rights include, among others:

1. Attending the GMS and voting at the GMS.
2. Obtaining material information regarding the Company, both from the Board of Commissioners and the Board of Directors, regarding finances or other matters concerning the company in a complete, timely, and orderly manner.
3. Obtaining a distribution of the Company's profits in the form of dividends, in proportion to the number of shares owned.
4. Obtaining a complete explanation regarding the implementation, including notice for the GMS, the GMS agenda, proposals planned by the Board of Directors to be put on the agenda of the GMS, GMS resolutions adopted in a transparent and fair manner, and summary of minutes of the GMS.

In upholding the principle of equal treatment, the Company ensures that each Shareholder with valid voting rights has the same opportunity to exercise their rights and obtain complete and accurate information regarding the Company, without any discriminatory treatment. In addition, the Company also provides Shareholders with the opportunity to submit proposals for GMS agenda items in writing to the Company.

Pursuant to the provisions of Financial Services Authority Regulation No. 15/POJK.04/2020, proposals for agenda items can be submitted in writing to the GMS organizer no later than 7 days before the GMS notice is made. The right to propose agenda items for the GMS is held by 1 or more Shareholders who together represent at least 1/20 of the total number of shares with voting rights. Each proposal for agenda items for the GMS must be submitted in good faith, by considering the Company's interests, and must be an agenda item that requires a GMS resolution.

The Company also provides a GMS power of attorney document that is easily accessible to Shareholders through the Company's official website and is made available together with the GMS materials, enabling Shareholders who are unable to attend to effectively exercise their voting rights.

GMS Authority

Through the GMS, Shareholders have the authority to make strategic decisions related to the management and policy direction of the Company, in accordance with the Articles of Association and the prevailing laws and regulations.

yang berlaku. Kewenangan tersebut merupakan bagian penting dalam memastikan penerapan GCG serta perlindungan kepentingan Pemegang Saham.

Dalam RUPS Tahunan maupun RUPS lainnya, kewenangan Pemegang Saham meliputi antara lain:

1. Pengangkatan dan pemberhentian Dewan Komisaris dan/atau Direksi Perseroan.
2. Penetapan jumlah remunerasi dan tunjangan Dewan Komisaris dan Direksi Perseroan.
3. Persetujuan Laporan Tahunan dan pengesahan Laporan Keuangan.
4. Penentuan dan persetujuan terhadap penggunaan laba.
5. Penetapan auditor eksternal untuk melakukan audit keuangan atas Laporan Keuangan.
6. Aksi korporasi yang sifat ataupun nilainya membutuhkan persetujuan dari Pemegang Saham berdasarkan Anggaran Dasar dan peraturan perundang-undangan yang berlaku.
7. Penetapan perubahan Anggaran Dasar.
8. Persetujuan atas transaksi yang mempunyai benturan kepentingan.

Tata Cara Pelaksanaan RUPS

Pelaksanaan RUPS Perseroan dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, antara lain Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas; Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020; dan Peraturan Otoritas Jasa Keuangan No. 14 Tahun 2025 tentang Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk Secara Elektronik.

Seluruh ketentuan tersebut diterapkan secara konsisten dengan berpedoman pada Anggaran Dasar Perseroan guna memastikan penyelenggaraan RUPS berjalan secara tertib, transparan, akuntabel, serta memberikan perlindungan yang memadai bagi hak-hak Pemegang Saham. Selain itu, tata tertib RUPS dibacakan sebelum RUPS dimulai.

Mekanisme Pengambilan Keputusan

Pengambilan keputusan dalam RUPS diupayakan untuk dicapai melalui musyawarah untuk mufakat sebagai perwujudan prinsip partisipatif dan transparansi. Pada implementasinya, setiap resolusi yang diambil dalam RUPS hanya membahas satu hal saja atau tidak ada penggabungan beberapa hal ke dalam resolusi yang sama. Dalam hal musyawarah untuk mufakat tidak tercapai, pengambilan keputusan dilakukan melalui mekanisme pemungutan suara sesuai dengan ketentuan peraturan perundang-undangan dan Anggaran Dasar Perseroan.

This authority constitutes an important element in ensuring the implementation of GCG as well as the protection of Shareholders' interests.

In the Annual GMS as well as other GMS meetings, the authority of Shareholders includes, among others:

1. Appointment and dismissal of the Company's Board of Commissioners and/or Board of Directors.
2. Determination of remuneration amount and allowances for the Board of Commissioners and Board of Directors of the Company.
3. Approval of the Annual Report and ratification of the Financial Statements.
4. Appropriation and approval of the use of profit.
5. Determination of an external auditor to conduct a financial audit of the Financial Statements.
6. Corporate actions whose nature or value requires approval from the Shareholders based on the Articles of Association and the prevailing laws and regulations.
7. Amendments to the Articles of Association.
8. Approval for transactions that have conflicts of interest.

Procedures for Implementation the GMS

The implementation of the Company's GMS is carried out in accordance with the prevailing laws and regulations, including Law No. 40 of 2007 on Limited Liability Companies; Financial Services Authority Regulation No. 15/POJK.04/2020; and Financial Services Authority Regulation No. 14 of 2025 on the Implementation of the General Meeting of Shareholders, General Meeting of Bondholders, and General Meeting of Sukuk Holders Electronically.

All of these provisions are applied consistently in accordance with the Company's Articles of Association to ensure that the GMS is conducted in an orderly, transparent, and accountable manner, while providing adequate protection for Shareholders' rights. In addition, the rules of procedure of the GMS are read before the meeting begins.

Mechanism for Adopting Resolutions

Decision-making in the GMS is pursued through deliberation to reach consensus as a manifestation of the principles of participation and transparency. In its implementation, each resolution adopted at the GMS addresses only a single matter, with no combination of multiple matters within the same resolution. In the event that consensus cannot be reached through deliberation, decisions are made through a voting mechanism in accordance with the prevailing laws and regulations and the Company's Articles of Association.

Berdasarkan tata tertib RUPS, ketentuan mengenai perhitungan suara diatur sebagai berikut:

1. Dalam rapat tiap saham memberikan hak kepada pemegangnya untuk mengeluarkan 1 suara, apabila seorang Pemegang Saham mempunyai lebih dari 1 saham, Pemegang Saham diminta untuk memberikan suara 1 kali saja dan suaranya itu mewakili seluruh jumlah saham yang dimilikinya.
2. Sesuai dengan Pasal 25 ayat 11 Anggaran Dasar Perseroan dan Pasal 48 Peraturan Otoritas Jasa Keuangan No. 15 Tahun 2020, dalam pemungutan suara, suara yang dikeluarkan oleh Pemegang Saham berlaku untuk seluruh saham yang dimilikinya dan Pemegang Saham tidak berhak memberikan kuasa kepada lebih dari seorang kuasa untuk sebagian dari jumlah saham yang dimilikinya dengan suara yang berbeda. Ketentuan ini dikecualikan bagi: (i) bank kustodian atau (ii) perusahaan efek yang mewakili Pemegang Saham dalam dana bersama (mutual fund).
3. Setiap Pemegang Saham dapat diwakili dalam rapat oleh orang lain berdasarkan surat kuasa, dengan ketentuan bahwa para anggota Direksi, Dewan Komisaris, dan karyawan Perseroan boleh bertindak sebagai kuasa dalam rapat, namun suara yang mereka keluarkan tidak dihitung dalam pemungutan suara sebagaimana diatur dalam Pasal 25 ayat 12 Anggaran Dasar Perseroan.
4. Pemungutan suara untuk setiap mata acara rapat, dibatasi dalam waktu paling lama 2 menit.
5. Pemungutan suara juga akan dilakukan dengan memperhitungkan suara yang masuk dalam pemberian kuasa secara elektronik sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan No. 15 Tahun 2020 dan Peraturan Otoritas Jasa Keuangan No. 14 Tahun 2025.
6. Notaris dibantu oleh Biro Administrasi Efek akan melakukan perhitungan suara dalam setiap pengambilan keputusan rapat atas mata acara rapat.
7. Pada setiap akhir pemungutan suara, Notaris membacakan hasil perhitungan suara tersebut.
8. Suara yang tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan suara yang dikeluarkan dalam rapat.

Adapun agenda RUPS yang bersifat laporan tidak memerlukan pengambilan keputusan oleh Pemegang Saham. Pada agenda RUPS tahun buku 2024, semua agenda RUPS memerlukan persetujuan dari Pemegang Saham, sesuai dengan pemberitahuan mata acara.

Based on the GMS conduct, the provisions on vote counting are regulated as follows:

1. At the meeting, each share entitles its holder to cast one vote. If a Shareholder holds more than one share, the Shareholder is required to cast only one vote, and that vote represents the total number of shares held.
2. In accordance with Article 25 paragraph 11 of the Company's Articles of Association and Article 48 of Financial Services Authority Regulation No. 15 of 2020, in voting, the vote cast by a Shareholder applies to all shares held, and a Shareholder is not entitled to authorize more than one proxy to cast a portion of their shares with different votes. This provision is exempted for: (i) custodian banks or (ii) securities companies representing Shareholders in mutual funds.
3. Each Shareholder may be represented at the meeting by another person based on a power of attorney, provided that members of the Board of Directors, Board of Commissioners, and employees of the Company may act as proxies at the meeting, but their votes will not be counted in the voting as stipulated in Article 25 paragraph 12 of the Company's Articles of Association.
4. Voting for each meeting agenda item is limited to a maximum of 2 minutes.
5. Voting will also be conducted by considering votes received through electronic power of attorney in accordance with Financial Services Authority Regulation No. 15 of 2020 and Financial Services Authority Regulation No. 14 of 2025.
6. A Notary, assisted by the Securities Administration Bureau, will count the votes for each meeting decision-making item on the meeting agenda.
7. At the conclusion of each voting session, the Notary will read out the results of the vote count.
8. Invalid votes are deemed non-existent and will not be counted in determining the votes cast at the meeting.

Agenda items of the GMS that are in the form of reports do not require decision-making by the Shareholders. In the 2024 GMS agenda, all GMS items require shareholder approval, as outlined in the agenda announcement.

Pemberian Kuasa dan Pemberian Kuasa secara Elektronik

Sesuai Peraturan Otoritas Jasa Keuangan No. 15 Tahun 2020, Pemegang Saham baik sendiri maupun diwakili berdasarkan surat kuasa berhak menghadiri RUPS. Selama proses pemungutan suara di dalam RUPS, hak suara yang dikeluarkan oleh Pemegang Saham berlaku untuk seluruh saham yang dimilikinya dan Pemegang Saham tidak berhak memberikan kuasa kepada lebih dari seorang kuasa untuk sebagian dari

Granting of Power of Attorney and Electronic Proxy Authorization

In accordance with Financial Services Authority Regulation No. 15 of 2020, Shareholders, either personally or represented by proxy based on a power of attorney, are entitled to attend the GMS. During the voting process at the GMS, the voting rights exercised by Shareholders apply to all shares they own, and Shareholders are not permitted to grant authority to more than one proxy for a portion of their shares with different votes.

jumlah saham yang dimilikinya dengan suara yang berbeda. Apabila Pemegang Saham berhalangan hadir secara fisik, maka yang bersangkutan tetap dapat berpartisipasi dalam pelaksanaan RUPS secara elektronik melalui eASY.KSEI. Metode pemungutan suara elektronik baik pada RUPS Tahunan maupun RUPS Luar Biasa dilakukan secara aman dan *real-time* secara *in-absentia*.

If Shareholders are unable to attend physically, they may still participate in the GMS electronically through eASY.KSEI. The electronic voting method for both the Annual GMS and the Extraordinary GMS is conducted securely and in real time on an in-absentia basis.

Pelaksanaan RUPS Tahun 2025

Sepanjang tahun 2025, Perseroan telah menyelenggarakan RUPS Tahunan dan RUPS Luar Biasa sebagai forum pengambilan keputusan strategis Perseroan, masing-masing sebanyak 1 kali. Seluruh RUPS diselenggarakan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku dan Anggaran Dasar Perseroan, serta dilaksanakan secara tertib, transparan, dan akuntabel.

Rincian pelaksanaan masing-masing RUPS disajikan sebagai berikut:

Implementation of GMS in 2025

Throughout 2025, the Company held an Annual GMS and an Extraordinary GMS as forums for making the Company's strategic decisions, each conducted once. All GMS meetings were held in accordance with the prevailing laws and regulations and the Company's Articles of Association, and were conducted in an orderly, transparent, and accountable manner.

The details of the implementation of each GMS are presented as follows:

Tahapan Pelaksanaan RUPS Tahunan 28 Mei 2025
Stages of Implementation of the Annual GMS on May 28, 2025

Pemberitahuan
Notification

Perseroan telah menyampaikan pemberitahuan kepada Otoritas Jasa Keuangan pada tanggal 11 April 2025 melalui Surat No. Tel. 1138/LP 210/DMT-10000000/2025 dan pada tanggal 6 Mei 2025 melalui Surat No. Tel. 1448/LP 210/DMT-10000000/2025.

The Company submitted notifications to the Financial Services Authority on April 11, 2025, through Letter No. Tel. 1138/LP 210/DMT-10000000/2025 and on May 6, 2025, through Letter No. Tel. 1448/LP 210/DMT-10000000/2025.

Pengumuman
Announcement

Pengumuman RUPS dilakukan pada tanggal 21 April 2025 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. Pengumuman disampaikan dalam bahasa Indonesia dan bahasa Inggris.

The announcement of the GMS was made on April 21, 2025 through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. The announcement was delivered in both Indonesian and English.

Pemanggilan
Notice

Pemanggilan RUPS dilakukan pada tanggal 6 Mei 2025 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. Pemanggilan RUPS memuat alasan dan/atau penjelasan atas setiap agenda yang memerlukan persetujuan RUPS serta disampaikan dalam bahasa Indonesia dan bahasa Inggris.

The notice of the GMS was issued on May 6, 2025, through the Company's website, the Indonesia Stock Exchange, and the Indonesia Central Securities Depository. The notice of the GMS included the reasons and/or explanations for each agenda item requiring GMS approval and was delivered in both Indonesian and English.

Pelaksanaan
Implementation

RUPS Tahunan diselenggarakan pada tanggal 28 Mei 2025 pukul 10.30-17.43 WIB di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.

The Annual GMS was held on May 28, 2025, from 10:30-17:43 WIB at the Auditorium of Telkom Landmark Tower, 6th Floor, Jl. Jend. Gatot Subroto Kav. 52, South Jakarta 12710.

Hasil RUPS
GMS Resolutions

Ringkasan RUPS Tahunan tahun 2025, dipublikasikan pada tanggal 2 Juni 2025 di situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.

The summary of the 2025 Annual GMS was published on June 2, 2025, on the Company's website, the Indonesia Stock Exchange, and the Indonesia Central Securities Depository.

Peserta RUPS Tahunan 28 Mei 2025
Participants of the Annual GMS on May 28, 2025

Pemegang Saham Shareholders	Pihak Independen [ARA-A.1.11.1.b] Independent Party
RUPS Tahunan dihadiri oleh Pemegang Saham yang mewakili sebanyak 72.974.842.047 saham atau 89,506% dari 83.599.636.344 saham dengan hak suara yang sah, tidak termasuk saham dalam simpanan (*treasury*) sejumlah 2.028.845.900 saham. The Annual GMS was attended by Shareholders representing 72,974,842,047 shares, or 89.506% of the 83,599,636,344 shares with valid voting rights, excluding treasury shares totaling 2,028,845,900 shares.	Dalam rangka menjamin independensi dan keandalan pelaksanaan RUPS, Perseroan menunjuk: • PT Datindo Entrycom selaku Biro Administrasi Efek untuk melakukan penghitungan suara dan/atau melakukan validasi suara. • Notaris Titik Krisna Murti Wikaningsih Hastuti SH, MKn, untuk melakukan verifikasi penghitungan suara. • TnP Law Firm selaku konsultan hukum untuk melakukan verifikasi dan pemeriksaan relevansi pertanyaan dan/atau pendapat berkaitan dengan Mata Acara RUPS Tahunan 28 Mei 2025. To ensure the independence and reliability of the GMS implementation, the Company appointed: • PT Datindo Entrycom as the Securities Administration Bureau to conduct vote counting and/or vote validation. • Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. to verify the vote counting process. • TnP Law Firm as the legal consultant to verify and review the relevance of questions and/or opinions related to the Agenda Items of the Annual GMS held on May 28, 2025.
Dewan Komisaris **Board of Commissioners**	**Direksi** **Board of Directors**
RUPS Tahunan dihadiri oleh anggota Dewan Komisaris sebagai berikut: Komisaris Utama : Yusuf Wibisono Komisaris : Herlan Wijanarko Komisaris : Mira Tayyiba Komisaris Independen : Mohammad Ridwan Rizqi Ramadhani Nasution Komisaris Independen : Gunawan Susanto The Annual GMS was attended by the following members of the Board of Commissioners: President Commissioner : Yusuf Wibisono Commissioner : Herlan Wijanarko Commissioner : Mira Tayyiba Independent Commissioner : Mohammad Ridwan Rizqi Ramadhani Nasution Independent Commissioner : Gunawan Susanto	RUPS Tahunan dihadiri oleh anggota Direksi sebagai berikut: Direktur Utama : Theodorus Ardi Hartoko Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan Direktur Operasi dan Pembangunan : Hastining Bagyo Astuti Direktur Bisnis : Agus Winarno Direktur Investasi : Hendra Purnama The Annual GMS was attended by the following members of the Board of Directors: Chief Executive Officer : Theodorus Ardi Hartoko Director of Finance and Risk Management : Ian Sigit Kurniawan Director of Operations and Development : Hastining Bagyo Astuti Director of Business : Agus Winarno Director of Investment : Hendra Purnama

Mata Acara dan Keputusan RUPS Tahunan 28 Mei 2025
Agenda Items and Resolutions of the Annual GMS on May 28, 2025

Mata Acara 1 / Agenda Item 1
Persetujuan atas Laporan Tahunan Perseroan Tahun Buku 2024, termasuk Laporan Tugas Pengawasan Dewan Komisaris.
Approval of the Company's 2024 Annual Report, including the Supervisory Duties Report of the Board of Commissioners.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan baik dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara pertama. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the first agenda item.
Keputusan [ARA-A.1.11.1.a] **Resolution**	Menyetujui Laporan Tahunan Perseroan Tahun Buku 2024, termasuk Laporan Tugas Pengawasan Dewan Komisaris Tahun Buku 2024 sepanjang bukan merupakan perbuatan melawan hukum dan/atau tindak pidana serta tercermin dalam buku-buku laporan Perseroan. To approve the Company's 2024 Annual Report, including the Supervisory Duties Report of the Board of Commissioners for the 2024 Financial Year, provided that it does not constitute an unlawful act and/or criminal offense and is reflected in the Company's reporting books.
Hasil Pemungutan Suara **Voting Results**	Setuju : 72.817.459.399 saham (99,7843330%) Abstain : 157.346.648 saham (0,2156177%) Tidak Setuju : 36.000 saham (0,0000493%) Agree : 72,817,459,399 shares (99.7843330%) Abstain : 157,346,648 shares (0.2156177%) Disagree : 36,000 shares (0.0000493%)
Realisasi [ARA-A.1.11.1.a1] [ARA-A.1.11.1.a2] **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.

Mata Acara 2 / Agenda Item 2
Pengesahan atas Laporan Keuangan Perseroan Tahun Buku 2024 dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada Direksi atas tindakan pengurusan Perseroan dan Dewan Komisaris atas tindakan pengawasan Perseroan yang telah dijalankan selama tahun buku 2024.
Ratification of the Company's Financial Statements for the 2024 Financial Year and full discharge (*volledig acquit et de charge*) of the Board of Directors for the management of the Company and the Board of Commissioners for the supervision of the Company carried out during the 2024 financial year.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara kedua. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the second agenda item.
Keputusan **[ARA-A.1.11.1.a]** **Resolution**	Mengesahkan Laporan Keuangan Perseroan untuk tahun buku 2024 yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro & Surja (Firma anggota Ernst & Young Global Limited) sesuai laporannya No. 0040/2.1032/AU.1/06/15634/1/III/2025 tanggal 26 Maret 2025 dengan opini wajar, dalam semua hal yang material, atas posisi keuangan konsolidasian PT Dayamitra Telekomunikasi Tbk dan Entitas Anaknya tanggal 31 Desember 2024, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Keuangan di Indonesia. Sehubungan dengan hal tersebut, memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada Direksi dan Dewan Komisaris Perseroan atas tindakan pengurusan dan pengawasan yang telah dijalankan dalam tahun buku yang berakhir pada tanggal 31 Desember 2024 sepanjang tindakan tersebut bukan merupakan perbuatan melawan hukum dan/atau tindak pidana serta tercermin dalam buku-buku laporan Perseroan. To ratify the Company's Financial Statements for the 2024 financial year, which were audited by the Public Accounting Firm Purwantono, Sungkoro & Surja (a member Firm of Ernst & Young Global Limited) as per report No. 0040/2.1032/AU.1/06/15634/1/III/2025 dated March 26, 2025, with an unqualified opinion, in all material respects, on the consolidated financial position of PT Dayamitra Telekomunikasi Tbk and its Subsidiaries as of December 31, 2024, as well as its consolidated financial performance and cash flows for the year then ended, in accordance with the Financial Accounting Standards in Indonesia. In this regard, to grant full discharge (*volledig acquit et de charge*) to the Board of Directors and the Board of Commissioners of the Company for the management and supervision carried out during the financial year ended December 31, 2024, provided that such actions did not constitute unlawful acts and/or criminal offenses and are reflected in the Company's reporting books.
Hasil Pemungutan Suara **Voting Results**	Setuju : 72.817.458.199 saham (99,7843314%) Abstain : 157.346.948 saham (0,2156181%) Tidak Setuju : 36.900 saham (0,0000506%) Agree : 72,817,458,199 shares (99.7843314%) Abstain : 157,346,948 shares (0.2156181%) Disagree : 36,900 shares (0.0000506%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.

Mata Acara 3 / Agenda Item 3
Penetapan penggunaan laba bersih Perseroan tahun buku 2024.
Appropriation of the use of the Company's net profit for the 2024 financial year.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan baik dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara ketiga. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the third agenda item.
Keputusan **[ARA-A.1.11.1.a]**	1. Menetapkan penggunaan laba bersih Perseroan tahun buku 2024 yang seluruhnya berjumlah Rp2.107.671.864.224,99, dengan peruntukan sebagai berikut: a. Dividen tunai sebesar 70% dari laba bersih atau sejumlah Rp1.475.373.030.795,58 atau sebesar Rp18,0959 per saham, berdasarkan jumlah saham yang telah dikeluarkan per tanggal rapat (setelah dikurangi *treasury stock*), yaitu sebanyak 81.530.790.444 saham. b. Dividen spesial sebesar 28% dari laba bersih atau sejumlah Rp590.152.473.549,85 atau sebesar Rp7,2384 per saham, berdasarkan jumlah saham yang telah dikeluarkan per tanggal rapat (setelah dikurangi *treasury stock*), yaitu sebanyak 81.530.790.444 saham. c. Disisihkan sebagai cadangan sebesar 2% dari laba bersih atau sejumlah Rp42.146.359.879,56. 2. Menetapkan pembagian dividen tunai dan dividen spesial tahun buku 2024 sebagai berikut: a. Pihak yang berhak menerima pembagian dividen tunai dan dividen spesial adalah para Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan per tanggal 13 Juni 2025 sampai dengan pukul 16.15 WIB. b. Dividen tunai dan dividen spesial akan dibayarkan secara sekaligus kepada seluruh Pemegang Saham yang berhak selambat-lambatnya pada tanggal 2 Juli 2025. 3. Memberikan wewenang dan kuasa kepada Direksi, dengan hak substitusi untuk mengatur lebih lanjut tata cara pembagian dividen tersebut serta melakukan pengumuman yang diperlukan dengan memperhatikan peraturan yang berlaku pada bursa efek di tempat saham Perseroan dicatatkan.

Resolution	1. To appropriate the use of the Company's net profit for the 2024 financial year, which amounts to Rp2,107,671,864,224.99, to be allocated as follows: a. Cash dividend of 70% of the net profit, amounting to Rp1,475,373,030,795.58, or Rp18.0959 per share, based on the number of shares issued as of the meeting date (after deducting treasury stock), totaling 81,530,790,444 shares. b. Special dividend of 28% of the net profit, amounting to Rp590,152,473,549.85, or Rp7.2384 per share, based on the number of shares issued as of the meeting date (after deducting treasury stock), totaling 81,530,790,444 shares. c. Allocated as reserve of 2% of the net profit, amounting to Rp42,146,359,879.56. 2. To determine the distribution of cash dividends and special dividends for the 2024 financial year, as follows: a. Shareholders entitled to receive the cash dividend and special dividend are those whose names are recorded in the Company's Shareholders List as of June 13, 2025 at 16:15 WIB. b. The cash dividend and special dividend will be paid in full to all entitled Shareholders no later than July 2, 2025. 3. To grant authority and power to the Board of Directors, with the right of substitution, to further regulate the procedures for dividend distribution and to announce it in accordance with the regulations of the stock exchange where the Company's shares are listed.
Hasil Pemungutan Suara **Voting Results**	Setuju : 72.828.834.599 saham (99,7999208%) Abstain : 145.898.448 saham (0,1999298%) Tidak Setuju : 109.000 saham (0,0001494%) Agree : 72,828,834,599 shares (99.7999208%) Abstain : 145,898,448 shares (0.1999298%) Disagree : 109,000 shares (0.0001494%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. Perseroan telah membagikan dividen tunai dan dividen spesial kepada Pemegang Saham pada 2 Juli 2025. The GMS resolution has been fully implemented. The Company distributed the cash dividends and special dividends to Shareholders on July 2, 2025.

Mata Acara 4 / Agenda Item 4

Penetapan remunerasi (gaji untuk Direksi dan honorarium untuk Dewan Komisaris, fasilitas dan tunjangan lainnya) untuk tahun 2025, serta tantiem untuk tahun buku 2024.

Determination of remuneration (salaries for the Board of Directors and honoraria for the Board of Commissioners, along with other facilities and allowances) for the year 2025, as well as bonuses (tantiem) for the 2024 financial year.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara keempat. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the fourth agenda item.
Keputusan **[ARA-A.1.11.1.a]** **Resolution**	Memberikan wewenang dan kuasa kepada PT Telkom Indonesia (Persero) Tbk selaku Pemegang Saham Pengendali dengan memperhatikan usulan dari Komite Nominasi dan Remunerasi untuk menetapkan besaran remunerasi (gaji/honorarium, fasilitas dan biaya operasional) bagi anggota Direksi dan Dewan Komisaris Perseroan untuk tahun 2025, serta tantiem untuk tahun buku 2024. To grant authority and power to PT Telkom Indonesia (Persero) Tbk, as the Controlling Shareholder, taking into account the recommendations from the Nomination and Remuneration Committee, to determine the amount of remuneration (salaries/ honorarium, facilities, and operational expenses) for 2025, as well as tantiem for the 2024 financial year, for the members of the Company's Board of Directors and Board of Commissioners.
Hasil Pemungutan Suara **Voting Results**	Setuju : 72.826.352.299 saham (99,7965193%) Abstain : 145.919.048 saham (0,1999580%) Tidak Setuju : 2.570.700 saham (0,0035227%) Agree : 72,826,352,299 shares (99.7965193%) Abstain : 145,919,048 shares (0.1999580%) Disagree : 2,570,700 shares (0.0035227%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.

Mata Acara 5 / Agenda Item 5

Penunjukan kantor akuntan publik untuk memeriksa Laporan Keuangan Perseroan untuk tahun buku 2025, termasuk audit pengendalian internal atas pelaporan keuangan.

Appointment of a public accounting firm to audit the Company's Financial Statements for the 2025 financial year, including an audit of internal controls over financial reporting.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara kelima. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the fifth agenda item.

Keputusan **[ARA-A.1.11.1.a]**	1. Menetapkan kembali Kantor Akuntan Publik Purwantono, Sungkoro & Surja (*a member firm of* Ernst & Young Global Limited) sebagai auditor independen yang akan melakukan audit atas Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2025 termasuk audit pengendalian internal atas pelaporan keuangan. 2. Melimpahkan kewenangan kepada Dewan Komisaris Perseroan untuk menetapkan besaran imbalan jasa audit yang wajar dan persyaratan penunjukan lainnya yang wajar bagi kantor akuntan publik tersebut. 3. Memberikan wewenang dan kuasa kepada Dewan Komisaris untuk menunjuk dan menetapkan kantor akuntan publik lainnya sebagai pengganti dalam hal Kantor Akuntan Publik Purwantono, Sungkoro & Surja (*a member firm of* Ernst & Young Global Limited), karena sebab apapun tidak dapat melakukan atau menyelesaikan audit atas Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2025 termasuk audit pengendalian internal atas pelaporan keuangan, dengan tetap memperhatikan Peraturan Otoritas Jasa Keuangan No. 9 Tahun 2023 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.
Resolution	1. To reappoint the Public Accounting Firm Purwantono, Sungkoro & Surja (a member Firm of Ernst & Young Global Limited) as the independent auditor to conduct the audit of the Company's Consolidated Financial Statements for the 2025 financial year, including an audit of internal controls over financial reporting. 2. To grant authority to the Company's Board of Commissioners to determine the amount of reasonable audit fees and other reasonable terms of engagement for the public accounting firm. 3. To grant authority and power to the Board of Commissioners to appoint and designate another public accounting firm as a replacement in the event that Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited), for any reason, is unable to conduct or complete the audit of the Company's Consolidated Financial Statements for the 2025 financial year, including the audit of internal controls over financial reporting, while taking into account the Financial Services Authority Regulation No. 9 of 2023 on the Use of Public Accountants and Public Accounting Firms in Financial Services Activities.
Hasil Pemungutan Suara	Setuju : 72.413.179.838 saham (99,2303345%) Abstain : 145.901.448 saham (0,1999339%) Tidak Setuju : 415.760.761 saham (0,5697316%)
Voting Results	Agree : 72,413,179,838 shares (99.2303345%) Abstain : 145,901,448 shares (0.1999339%) Disagree : 415,760,761 shares (0.5697316%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.

Mata Acara 6 / Agenda Item 6
Perubahan Anggaran Dasar Perseroan.
Amendments to the Company's Articles of Association.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara keenam. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the sixth agenda item.
Keputusan **[ARA-A.1.11.1.a]**	1. Menyetujui: a. Perubahan Pasal 12 ayat (2) butir b.6 Anggaran Dasar Perseroan tentang Tugas, Wewenang, dan Kewajiban Direksi dengan ketentuan sebagai berikut: Sebelum: b.6. Menyampaikan Laporan Tahunan setelah ditelaah oleh Dewan Komisaris dalam jangka waktu paling lambat 5 bulan setelah tahun buku Perseroan berakhir kepada RUPS untuk disetujui dan disahkan. Menjadi: b.6. Menyampaikan Laporan Tahunan setelah ditelaah oleh Dewan Komisaris dalam jangka waktu paling lambat 6 bulan setelah tahun buku Perseroan berakhir kepada RUPS untuk disetujui dan disahkan. b. Perubahan Pasal 18 ayat (5) Anggaran Dasar Perseroan tentang tahun buku dan Laporan Tahunan dengan ketentuan sebagai berikut: Sebelum: 5. Laporan Tahunan sebagaimana dimaksud pada ayat (2) Pasal ini yang telah ditandatangani oleh semua anggota Direksi dan semua anggota Dewan Komisaris disampaikan oleh Direksi kepada RUPS Tahunan paling lambat 5 bulan setelah tahun buku berakhir dengan memperhatikan ketentuan. Menjadi: 5. Laporan Tahunan sebagaimana dimaksud pada ayat (2) Pasal ini yang telah ditandatangani oleh semua anggota Direksi dan semua anggota Dewan Komisaris disampaikan oleh Direksi kepada RUPS Tahunan paling lambat 6 bulan setelah tahun buku berakhir dengan memperhatikan ketentuan peraturan yang berlaku. c. Perubahan Pasal 18 ayat (8) Anggaran Dasar Perseroan tentang tahun buku dan Laporan Tahunan dengan ketentuan sebagai berikut: Sebelum: 8. Persetujuan atas Laporan Tahunan termasuk pengesahan laporan keuangan sebagaimana dimaksud pada ayat (4) Pasal ini, dilakukan oleh RUPS Tahunan paling lambat pada akhir bulan ke 5 setelah tahun buku berakhir. Menjadi: 8. Persetujuan atas Laporan Tahunan termasuk pengesahan laporan keuangan sebagaimana dimaksud pada ayat (4) Pasal ini, dilakukan oleh RUPS Tahunan paling lambat pada akhir bulan ke 6 setelah tahun buku berakhir.

d. Perubahan Pasal 11 ayat (21) Anggaran Dasar Perseroan tentang Direksi dengan ketentuan sebagai berikut:
Sebelum:
21. Dalam hal terdapat anggota Direksi yang berakhir masa jabatannya dan RUPS belum menetapkan penggantinya, maka anggota Direksi yang telah berakhir masa jabatannya tersebut harus tetap menjalankan pekerjaannya dengan kekuasaan dan wewenang yang sama sampai dengan pengakhiran jabatannya ditetapkan oleh RUPS.
Menjadi:
21. Dalam hal terdapat anggota Direksi yang berakhir masa jabatannya dan RUPS belum menetapkan penggantinya, maka anggota Direksi yang telah berakhir masa jabatannya tersebut tetap dapat menjalankan pekerjaannya dengan kekuasaan dan wewenang yang sama sampai dengan pengakhiran jabatannya ditetapkan oleh RUPS, dengan ketentuan masa jabatan dari anggota Direksi tersebut masih kurang dari 10 tahun atau tidak melebihi 2 kali jangka waktu 5 tahun.

e. Penambahan Pasal 14 ayat (14) huruf c Anggaran Dasar Perseroan tentang Dewan Komisaris dengan ketentuan sebagai berikut:
Sebelum:
14. c. Tidak diatur.
Menjadi:
14.c. Dalam hal terdapat Komisaris Utama dan/atau Komisaris Independen yang berakhir masa jabatannya dan RUPS belum menetapkan penggantinya, maka yang bersangkutan tersebut tetap dapat menjalankan pekerjaannya dengan kekuasaan dan wewenang yang sama sampai dengan pengakhiran jabatannya ditetapkan oleh RUPS, dengan ketentuan masa jabatan Komisaris Utama dan/atau Komisaris Independen tersebut masih kurang dari 10 tahun atau tidak melebihi 2 kali jangka waktu 5 tahun.

2. Menyetujui untuk menyusun kembali seluruh ketentuan dalam Anggaran Dasar Perseroan sehubungan dengan perubahan sebagaimana dimaksud pada 1.a, 1.b, 1.c, 1.d, dan 1.e keputusan tersebut di atas.
3. Memberikan kuasa dan wewenang kepada Direksi Perseroan dengan hak substitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan mata acara rapat ini, termasuk menyusun dan menyatakan kembali seluruh Anggaran Dasar Perseroan dalam suatu Akta Notaris dan memberikan kuasa dengan hak substitusi untuk menyampaikan kepada instansi yang berwenang untuk mendapatkan tanda penerimaan pemberitahuan perubahan Anggaran Dasar Perseroan, melakukan segala sesuatu yang dipandang perlu dan berguna untuk keperluan tersebut dengan tidak ada satu pun yang dikecualikan, termasuk untuk mengadakan penambahan dan/atau perubahan dalam perubahan Anggaran Dasar tersebut, jika hal tersebut dipersyaratkan oleh instansi yang berwenang.

Resolution

1. To approve:
   a. Amendment to Article 12 paragraph (2) item b.6 of the Company's Articles of Association on the Duties, Authorities, and Responsibilities of the Board of Directors as follows:
   Before:
   b.6. Submit the Annual Report, after being reviewed by the Board of Commissioners, no later than 5 months after the end of the Company's financial year, to the GMS for approval and ratification.
   After:
   b.6. Submit the Annual Report, after being reviewed by the Board of Commissioners, no later than 6 months after the end of the Company's financial year, to the GMS for approval and ratification.
   b. Amendment to Article 18 paragraph (5) of the Company's Articles of Association regarding the financial year and Annual Report as follows:
   Before:
   5. The Annual Report as referred to in paragraph (2) of this Article, which has been signed by all members of the Board of Directors and all members of the Board of Commissioners, shall be submitted by the Board of Directors to the Annual GMS no later than 5 months after the end of the financial year, in accordance with the provisions.
   After:
   5. The Annual Report as referred to in paragraph (2) of this Article, which has been signed by all members of the Board of Directors and all members of the Board of Commissioners, shall be submitted by the Board of Directors to the Annual GMS no later than 6 months after the end of the financial year, in accordance with the applicable regulations.
   c. Amendment to Article 18 paragraph (8) of the Company's Articles of Association regarding the financial year and Annual Report as follows:
   Before:
   8. Approval of the Annual Report, including the ratification of the financial statements as referred to in paragraph (4) of this Article, shall be conducted by the Annual GMS no later than the end of the 5th month after the end of the financial year.
   After:
   8. Approval of the Annual Report, including the ratification of the financial statements as referred to in paragraph (4) of this Article, shall be conducted by the Annual GMS no later than the end of the 6th month after the end of the financial year.
   d. Amendment to Article 11 paragraph (21) of the Company's Articles of Association regarding the Board of Directors as follows:
   Before:
   21. In the event that a member of the Board of Directors has completed his/her term of office and the GMS has not appointed a replacement, the outgoing member of the Board of Directors shall continue to carry out his/her duties with the same authority until the termination of his/her office is determined by the GMS.
   After:
   21. In the event that a member of the Board of Directors has completed his/her term of office and the GMS has not appointed a replacement, the outgoing member of the Board of Directors may continue to carry out his/her duties with the same authority until the termination of his/her office is determined by the GMS, provided that the member's term of office is less than 10 years or does not exceed 2 consecutive terms of 5 years.

	e. Addition of Article 14 paragraph (14) letter c of the Company's Articles of Association regarding the Board of Commissioners as follows: Before: 14. c. Not regulated. After: 14.c. In the event that the President Commissioner and/or an Independent Commissioner has completed his/her term of office and the GMS has not appointed a replacement, the concerned Commissioner may continue to carry out his/her duties with the same authority until the termination of his/her office is determined by the GMS, provided that the term of office of the President Commissioner and/or Independent Commissioner is less than 10 years or does not exceed 2 consecutive terms of 5 years. 2. To approve the restatement of all provisions in the Company's Articles of Association in connection with the amendments referred to in points 1.a, 1.b, 1.c, 1.d, and 1.e above. 3. To grant authority and power to the Company's Board of Directors, with the right of substitution, to take all necessary actions related to the decisions of this agenda item, including restating the entire Articles of Association in a Notarial Deed and to grant power of attorney with the right of substitution to submit it to the authorized agency to obtain a receipt for notification of amendments to the Company's Articles of Association, and to do all things deemed necessary and useful for this purpose without exception, including making additions and/or amendments to such amendments if required by the authorized agency.
Hasil Pemungutan Suara **Voting Results**	Setuju : 70.432.923.276 saham (96,5167191%) Abstain : 145.974.448 saham (0,2000339%) Tidak Setuju : 2.395.944.323 saham (3,2832470%) Agree : 70,432,923,276 shares (96.5167191%) Abstain : 145,974,448 shares (0.2000339%) Disagree : 2,395,944,323 shares (3.2832470%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.

Mata Acara 7 / Agenda Item 7
Perubahan susunan pengurus Perseroan.
Changes in the composition of the Company's management.

Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara ketujuh. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the seventh agenda item.
Keputusan **[ARA-A.1.11.1.a]**	1. Memberhentikan dengan hormat Bapak Yusuf Wibisono dari jabatannya sebagai Komisaris Utama terhitung sejak penutupan rapat, dengan ucapan terima kasih atas semua kerja keras, sumbangan tenaga dan pikiran, serta dedikasinya yang diberikan selama menjabat tersebut serta memberikan pembebasan dan pelunasan tanggung jawab sepenuhnya (*volledig acquit et de charge*), sepanjang tindakan dan perbuatan tersebut (i) bukan merupakan perbuatan melawan hukum dan/atau tindak pidana dan (ii) dimuat dalam Laporan Keuangan Perseroan yang mana Laporan Keuangan Perseroan tersebut telah disahkan dalam RUPS Tahunan tahun buku yang bersangkutan. 2. Mengangkat Bapak Fadli Tri Hartono sebagai Komisaris Utama terhitung sejak penutupan rapat ini sampai dengan penutupan RUPS Tahunan tahun 2030, dengan tidak mengurangi hak Pemegang Saham untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir. 3. Memberhentikan dengan hormat Bapak Herlan Wijanarko dari jabatannya sebagai Komisaris Perseroan terhitung sejak penutupan rapat, dengan ucapan terima kasih atas semua kerja keras, sumbangan tenaga dan pikiran, serta dedikasinya yang diberikan selama menjabat tersebut serta memberikan pembebasan dan pelunasan tanggung jawab sepenuhnya (*volledig acquit et de charge*), sepanjang tindakan dan perbuatan tersebut (i) bukan merupakan perbuatan melawan hukum dan/atau tindak pidana dan (ii) dimuat dalam Laporan Keuangan Perseroan yang mana Laporan Keuangan Perseroan tersebut telah disahkan dalam RUPS Tahunan tahun buku yang bersangkutan. 4. Mengangkat Ibu Ratu Ayu Isyana Bagoes Oka sebagai Komisaris Perseroan terhitung sejak penutupan rapat ini sampai dengan penutupan RUPS Tahunan tahun 2030, dengan tidak mengurangi hak Pemegang Saham untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir. 5. Memberhentikan dengan hormat Bapak Mohammad Ridwan Rizqi Ramadhani Nasution dari jabatannya sebagai Komisaris Independen terhitung sejak penutupan rapat, dengan ucapan terima kasih atas semua kerja keras, sumbangan tenaga dan pikiran, serta dedikasinya yang diberikan selama menjabat tersebut serta memberikan pembebasan dan pelunasan tanggung jawab sepenuhnya (*volledig acquit et de charge*), sepanjang tindakan dan perbuatan tersebut (i) bukan merupakan perbuatan melawan hukum dan/atau tindak pidana dan (ii) dimuat dalam Laporan Keuangan Perseroan yang mana Laporan Keuangan Perseroan tersebut telah disahkan dalam RUPS Tahunan tahun buku yang bersangkutan. 6. Mengangkat Bapak Faisal Amir Masduki sebagai Komisaris Perseroan terhitung sejak penutupan rapat ini sampai dengan penutupan RUPS Tahunan tahun 2030, dengan tidak mengurangi hak Pemegang Saham untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir. 7. Mengangkat kembali Bapak Theodorus Ardi Hartoko sebagai Direktur Utama terhitung sejak penutupan rapat ini untuk masa jabatan sesuai dengan ketentuan Anggaran Dasar Perseroan, dengan tidak mengurangi hak Pemegang Saham untuk memberhentikan sewaktu waktu sebelum masa jabatannya berakhir, yang mana pengangkatan tersebut efektif sejak diperolehnya bukti penerimaan dan pemberitahuan perubahan Anggaran Dasar Kementerian Hukum. 8. Mengangkat Bapak Fandi Wijaya sebagai Direktur Pengelolaan Aset terhitung sejak penutupan rapat ini sampai dengan penutupan RUPS Tahunan tahun 2030, dengan tidak mengurangi hak Pemegang Saham untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir.

Resolution	1. To respectfully dismiss Mr. Yusuf Wibisono from his position as President Commissioner, effective as of the closing of the meeting, with appreciation for all his hard work, contributions of effort and thought, and dedication during his tenure, and granting full release and discharge of responsibility (volledig acquit et de charge), insofar as such actions and deeds (i) do not constitute unlawful acts and/or criminal offenses and (ii) are reflected in the Company's Financial Statements which have been approved at the relevant Annual GMS for the respective financial year. 2. To appoint Mr. Fadli Tri Hartono as President Commissioner, effective as of the closing of this meeting until the closing of the Annual GMS in 2030, without prejudice to the right of the Shareholders to dismiss him at any time prior to the expiration of his term of office. 3. To respectfully dismiss Mr. Herlan Wijanarko from his position as Commissioner of the Company, effective as of the closing of the meeting, with appreciation for all his hard work, contributions of effort and thought, and dedication during his tenure, and granting full release and discharge of responsibility (volledig acquit et de charge), insofar as such actions and deeds (i) do not constitute unlawful acts and/or criminal offenses and (ii) are reflected in the Company's Financial Statements which have been approved at the relevant Annual GMS for the respective financial year. 4. To appoint Ms. Ratu Ayu Isyana Bagoes Oka as Commissioner of the Company, effective as of the closing of this meeting until the closing of the Annual GMS in 2030, without prejudice to the right of the Shareholders to dismiss her at any time prior to the expiration of her term of office. 5. To respectfully dismiss Mr. Mohammad Ridwan Rizqi Ramadhani Nasution from his position as Independent Commissioner, effective as of the closing of the meeting, with appreciation for all his hard work, contributions of effort and thought, and dedication during his tenure, and granting full release and discharge of responsibility (volledig acquit et de charge), insofar as such actions and deeds (i) do not constitute unlawful acts and/or criminal offenses and (ii) are reflected in the Company's Financial Statements which have been approved at the relevant Annual GMS for the respective financial year. 6. To appoint Mr. Faisal Amir Masduki as Commissioner of the Company, effective as of the closing of this meeting until the closing of the Annual GMS in 2030, without prejudice to the right of the Shareholders to dismiss him at any time prior to the expiration of his term of office. 7. To reappoint Mr. Theodorus Ardi Hartoko as Chief Executive Officer, effective as of the closing of this meeting for a term of office in accordance with the provisions of the Company's Articles of Association, without prejudice to the right of the Shareholders to dismiss him at any time prior to the expiration of his term of office, provided that such appointment shall become effective upon receipt of the acknowledgment of notification of the amendment to the Articles of Association from the Ministry of Law. 8. To appoint Mr. Fandi Wijaya as Director of Asset Management, effective as of the closing of this meeting until the closing of the Annual GMS in 2030, without prejudice to the right of the Shareholders to dismiss him at any time prior to the expiration of his term of office.
Hasil Pemungutan Suara **Voting Results**	Setuju : 60.244.792.246 saham (82,5555637%) Abstain : 10.334.106.478 saham (14,1611906%) Tidak Setuju : 2.395.943.323 saham (3,2832456%) Agree : 60,244,792,246 shares (82.5555637%) Abstain : 10,334,106,478 shares (14.1611906%) Disagree : 2,395,943,323 shares (3.2832456%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.

Tahapan Pelaksanaan RUPS Luar Biasa 16 September 2025
Stages of Implementation of the Extraordinary GMS on September 16, 2025

Pemberitahuan
Notification

Perseroan telah menyampaikan pemberitahuan kepada Otoritas Jasa Keuangan pada tanggal 11 Juli 2025 melalui Surat No. Tel. 2414/LP 210/DMT-10000000/2025, pada tanggal 18 Juli 2025 melalui Surat No. Tel. 2525/LP 210/DMT-10000000/2025, pada tanggal pada tanggal 4 Agustus 2025 melalui Surat No. Tel. 2727/LP 210/DMT-10000000/2025, pada tanggal 25 Agustus 2025 melalui Surat No. Tel. 3085/LP 210/DMT-10000000/2025, dan pada tanggal 15 September 2025 melalui Surat No. Tel. 3394/LP 210/DMT-10000000/2025.

The Company submitted notifications to the Financial Services Authority on July 11, 2025 through Letter No. Tel. 2414/LP 210/DMT-10000000/2025, on July 18, 2025 through Letter No. Tel. 2525/LP 210/DMT-10000000/2025, on August 4, 2025 through Letter No. Tel. 2727/LP 210/DMT-10000000/2025, on August 25, 2025 through Letter No. Tel. 3085/LP 210/DMT-10000000/2025, and on September 15, 2025 through Letter No. Tel. 3394/LP 210/DMT-10000000/2025.

Pengumuman
Announcement

Pengumuman RUPS Luar Biasa dilakukan pada tanggal 18 Juli 2025 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. Pengumuman disampaikan dalam bahasa Indonesia dan bahasa Inggris.

The announcement of the Extraordinary GMS was made on July 18, 2025, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. The announcement was delivered in both Indonesian and English.

Pemanggilan
Notice

Pemanggilan RUPS Luar Biasa dilakukan pada tanggal 4 Agustus 2025, serta ralat Pemanggilan pada tanggal 25 Agustus 2025 dan tanggal 15 September 2025 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. Pemanggilan RUPS memuat alasan dan/atau penjelasan atas setiap agenda yang memerlukan persetujuan RUPS serta disampaikan dalam bahasa Indonesia dan bahasa Inggris.

The notice of the Extraordinary GMS was issued on August 4, 2025, with revisions to the notice issued on August 25, 2025, and September 15, 2025, through the Company's website, the Indonesia Stock Exchange, and the Indonesia Central Securities Depository. The notice of the GMS included the reasons and/or explanations for each agenda item requiring GMS approval and was delivered in both Indonesian and English.

Pelaksanaan
Implementation

RUPS Luar Biasa diselenggarakan pada tanggal 16 September 2025 pukul 17.55-18.17 WIB di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.

The Extraordinary GMS was held on September 16, 2025, from 17.55-18.17 WIB at the Auditorium of Telkom Landmark Tower, 6th Floor, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.

Hasil RUPS
GMS Resolutions

Ringkasan risalah RUPS Luar Biasa dipublikasikan pada tanggal 16 September 2025 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.

The summary of the minutes of the Extraordinary GMS was published on September 16, 2025, via the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository.

Peserta RUPS Luar Biasa 16 September 2025
Participants of the Extraordinary GMS on September 16, 2025

Pemegang Saham Shareholders	Pihak Independen [ARA-A.1.11.1.b] Independent Party
RUPS Luar Biasa dihadiri oleh Pemegang Saham yang mewakili sebanyak 72.952.968.600 saham atau 89,479% dari 81.530.790.444 saham dengan hak suara yang sah, tidak termasuk saham dalam simpanan (*treasury*) sejumlah 2.028.845.900 saham. The Extraordinary GMS was attended by Shareholders representing 72,952,968,600 shares, or 89.479% of the 81,530,790,444 shares with valid voting rights, excluding treasury shares totaling 2,028,845,900 shares.	Dalam rangka menjamin independensi dan keandalan pelaksanaan RUPS, Perseroan menunjuk: • PT Datindo Entrycom selaku Biro Administrasi Efek untuk melakukan penghitungan suara dan/atau melakukan validasi suara. • Notaris Ashoya Ratam SH, MKn, untuk melakukan verifikasi penghitungan suara. • TnP Law Firm selaku konsultan hukum untuk melakukan verifikasi dan pemeriksaan relevansi pertanyaan dan/atau pendapat berkaitan dengan Mata Acara RUPS Luar Biasa 16 September 2025. To ensure the independence and reliability of the GMS implementation, the Company appointed: • PT Datindo Entrycom as the Securities Administration Bureau to conduct vote counting and/or vote validation. • Notary Ashoya Ratam, S.H., M.Kn. to verify the vote counting process. • TnP Law Firm as the legal consultant to verify and review the relevance of questions and/or opinions related to the agenda items of the Extraordinary GMS held on September 16, 2025.
Dewan Komisaris **Board of Commissioners**	**Direksi** **Board of Directors**
RUPS Luar Biasa dihadiri oleh anggota Dewan Komisaris sebagai berikut: Komisaris Utama : Fadli Tri Hartono Komisaris : Faisal Amir Masduki Komisaris : Mira Tayyiba Komisaris : Ratu Ayu Isyana Bagoes Oka Komisaris Independen : Gunawan Susanto The Extraordinary GMS was attended by the following members of the Board of Commissioners: President Commissioner : Fadli Tri Hartono Commissioner : Faisal Amir Masduki Commissioner : Mira Tayyiba Commissioner : Ratu Ayu Isyana Bagoes Oka Independent Commissioner : Gunawan Susanto	RUPS Luar Biasa dihadiri oleh anggota Direksi sebagai berikut: Direktur Utama : Theodorus Ardi Hartoko Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan Direktur Operasi dan Pembangunan : Hastining Bagyo Astuti Direktur Bisnis : Agus Winarno Direktur Investasi : Hendra Purnama Direktur Pengelolaan Aset : Fandi Wijaya The Extraordinary GMS was attended by the following members of the Board of Directors: Chief Executive Officer : Theodorus Ardi Hartoko Director of Finance and Risk Management : Ian Sigit Kurniawan Director of Operations and Development : Hastining Bagyo Astuti Director of Business : Agus Winarno Director of Investment : Hendra Purnama Director of Asset Management : Fandi Wijaya

Mata Acara dan Keputusan RUPS Luar Biasa 16 September 2025
Agenda Items and Resolutions of the Extraordinary GMS on September 16, 2025

Mata Acara 1 / Agenda Item 1 **Persetujuan atas pembelian kembali saham Perseroan.** **Approval of the Company's share buyback.**	
Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara pertama. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the first agenda item.
Keputusan **[ARA-A.1.11.1.a]** **Resolution**	1. Menyetujui pembelian kembali saham yang telah dikeluarkan Perseroan dengan jumlah sebanyak-banyaknya sebesar Rp1.000.000.000.000,00 belum termasuk biaya komisi Anggota Bursa Efek dan biaya lainnya, dengan mana pembelian kembali saham tidak akan melebihi 4,12% dari jumlah modal yang ditempatkan dan disetor dalam Perseroan yang akan dilakukan sesuai dengan ketentuan yang berlaku. 2. Memberikan wewenang dan kuasa dengan hak substitusi kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan pelaksanaan keputusan rapat ini, termasuk namun tidak terbatas untuk menetapkan syarat pelaksanaan dan ketentuan lainnya atas pembelian kembali saham Perseroan dan menyatakan keputusan tersendiri dengan akta tersendiri di hadapan Notaris, dengan memperhatikan ketentuan dan perundang-undangan yang berlaku. 1. To approve the repurchase of the Company's issued shares in a maximum amount of Rp1,000,000,000,000.00, excluding brokerage commission fees payable to Exchange Members and other related costs, whereby the share repurchase shall not exceed 4.12% of the Company's issued and fully paid-up capital and shall be carried out in accordance with the prevailing regulations. 2. To grant authority and power, with the right of substitution, to the Company's Board of Directors to take all actions necessary in connection with the implementation of this meeting resolution, including but not limited to determine the terms of implementation and other conditions of the Company's share repurchase and to declare a separate resolution in a separate notarial deed before a Notary, in compliance with the applicable laws and regulations.
Hasil Pemungutan Suara **Voting Results**	Setuju : 60.435.000.491 saham (82,8410436%) Abstain : 10.293.893.280 saham (14,1103145%) Tidak Setuju : 2.224.074.829 saham (3,0486420%) Agree : 60,435,000,491 shares (82.8410436%) Abstain : 10,293,893,280 shares (14.1103145%) Disagree : 2,224,074,829 shares (3.0486420%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.
Mata Acara 2 / Agenda Item 2 **Perubahan susunan pengurus Perseroan.** **Changes in the composition of the Company's management.**	
Jumlah Pertanyaan/Opini **Number of Questions/ Opinions**	Tidak terdapat pertanyaan dan/atau pendapat yang disampaikan dalam ruang rapat maupun melalui sistem eASY.KSEI yang relevan dengan mata acara kedua. There were no questions and/or opinions raised in the meeting room or via eASY.KSEI system relevant to the second agenda item.
Keputusan **[ARA-A.1.11.1.a]**	1. Mengangkat Bapak Ibnu Sulistyo Pradipto sebagai Komisaris Independen terhitung sejak penutupan rapat sampai dengan penutupan RUPS Tahunan tahun 2030, dengan tidak mengurangi hak Pemegang Saham untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir. 2. Memberikan wewenang dan kuasa dengan hak substitusi kepada Direksi Perseroan untuk menyatakan hal-hal yang diputuskan rapat ini dalam bentuk Akta Notaris serta menghadap Notaris atau pejabat yang berwenang dan melakukan penyesuaian atau perbaikan-perbaikan yang diperlukan apabila dipersyaratkan oleh pihak yang berwenang untuk keperluan pelaksanaan isi keputusan rapat. Dengan adanya pengangkatan pengurus Perseroan, maka susunan pengurus Perseroan menjadi sebagai berikut: **Direksi:** Direktur Utama : Theodorus Ardi Hartoko Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan Direktur Operasi dan Pembangunan : Hastining Bagyo Astuti Direktur Bisnis : Agus Winarno Direktur Investasi : Hendra Purnama Direktur Pengelolaan Aset : Fandi Wijaya **Dewan Komisaris:** Komisaris Utama : Fadli Tri Hartono Komisaris Independen : Gunawan Susanto Komisaris Independen : Ibnu Sulistyo Pradipto Komisaris : Ratu Ayu Isyana Bagoes Oka Komisaris : Mira Tayyiba Komisaris : Faisal Amir Masduki

Resolution	1. To appoint Mr. Ibnu Sulistyo Pradipto as Independent Commissioner, effective as of the closing of the meeting until the closing of the Annual GMS in 2030, without prejudice to the right of the Shareholders to dismiss him at any time prior to the expiration of his term of office. 2. To grant authority and power, with the right of substitution, to the Company's Board of Directors to state the resolutions adopted at this meeting in the form of a Notarial Deed, to appear before a Notary or other authorized official, and to make any adjustments or corrections as may be required by the competent authority for the purpose of implementing the resolutions of this meeting. With the appointment of the Company's management, the composition of the Company's management shall be as follows: **Board of Directors:** Chief Executive Officer : Theodorus Ardi Hartoko Director of Finance and Risk Management : Ian Sigit Kurniawan Director of Operations and Development : Hastining Bagyo Astuti Director of Business : Agus Winarno Director of Investment : Hendra Purnama Director of Asset Management : Fandi Wijaya **Board of Commissioners:** President Commissioner : Fadli Tri Hartono Independent Commissioner : Gunawan Susanto Independent Commissioner : Ibnu Sulistyo Pradipto Commissioner : Ratu Ayu Isyana Bagoes Oka Commissioner : Mira Tayyiba Commissioner : Faisal Amir Masduki
Hasil Pemungutan Suara **Voting Results**	Setuju : 60.435.000.491 saham (82,8410436%) Abstain : 10.293.893.280 saham (14,1103145%) Tidak Setuju : 2.224.074.829 saham (3,0486420%) Agree : 60,435,000,491 shares (82.8410436%) Abstain : 10,293,893,280 shares (14.1103145%) Disagree : 2,224,074,829 shares (3.0486420%)
Realisasi **[ARA-A.1.11.1.a1]** **[ARA-A.1.11.1.a2]** **Realization**	Keputusan RUPS telah direalisasikan sepenuhnya. The GMS resolution has been fully implemented.



Pelaksanaan RUPS Tahun 2024

Pada tahun 2024, Perseroan telah menyelenggarakan RUPS Tahunan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku. RUPS Tahunan tersebut dilaksanakan sebagai forum pertanggungjawaban Direksi dan Dewan Komisaris kepada Pemegang Saham atas kinerja Perseroan Tahun Buku 2023.

Ringkasan hasil RUPS Tahunan Tahun 2024 adalah sebagai berikut:

Implementation of GMS in 2024

In 2024, the Company held an Annual GMS in accordance with the prevailing laws and regulations. The Annual GMS was conducted as a forum for the Board of Directors and the Board of Commissioners to present their accountability to the Shareholders for the Company's performance in the 2023 Financial Year.

The summary of the resolutions of the 2024 Annual GMS is as follows:

Tahapan Pelaksanaan RUPS Tahunan Tahun 2024
Stages of the 2024 Annual GMS

Pemberitahuan
Notification

RUPS Tahunan tahun 2024 diberitahukan kepada Otoritas Jasa Keuangan pada tanggal 16 April 2024 melalui Surat No. Tel.1762/LP 210/DMT-10000000/2024.

The 2024 Annual GMS was notified to the Financial Services Authority on April 16, 2024, through Letter No. Tel.1762/LP 210/DMT-10000000/2024.

Pengumuman
Announcement

RUPS Tahunan tahun 2024 diumumkan pada tanggal 23 April 2024 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. Pengumuman disampaikan dalam bahasa Indonesia dan bahasa Inggris.

The 2024 Annual GMS was announced on April 23, 2024, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. The announcement was delivered in both Indonesian and English.

Pemanggilan
Notice

Pemanggilan RUPS Tahunan tahun 2024 dilakukan pada tanggal 8 Mei 2024 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. Pemanggilan RUPS memuat alasan dan/atau penjelasan atas setiap agenda yang memerlukan persetujuan RUPS serta disampaikan dalam bahasa Indonesia dan bahasa Inggris.

The notice of the 2024 Annual GMS was issued on May 8, 2024, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. The notice of the GMS included the reasons and/or explanations for each agenda item requiring GMS approval and was delivered in both Indonesian and English.

Pelaksanaan
Implementation

RUPS Tahunan tahun 2024 diselenggarakan pada tanggal 31 Mei 2024 pukul 14.25-15.56 WIB di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jend. Gatot Subroto Kav. 52, Jakarta Selatan 12710.

The 2024 Annual GMS was held on May 31, 2024, from 14.25-15.56 WIB at the Auditorium of Telkom Landmark Tower, 6th Floor, Jl. Jend. Gatot Subroto Kav 52, Jakarta Selatan 12710.

Hasil RUPS
GMS Resolutions

Ringkasan RUPS Tahunan tahun 2024 dipublikasikan pada tanggal 3 Juni 2024 di situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.

The summary of the 2024 Annual GMS was published on June 3, 2024, on the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository.

Peserta RUPS Tahunan Tahun 2024
Participants of the 2024 Annual GMS

Pemegang Saham Shareholders	Pihak Independen [ARA-A.1.11.1.b] Independent Party
RUPS Tahunan tahun 2024 dihadiri oleh Pemegang Saham yang mewakili sebanyak 73.456.995.667 saham atau 89,051% dari 83.552.719.544 saham dengan hak suara yang sah, yang merupakan seluruh saham yang telah dikeluarkan oleh Perseroan. The 2024 Annual GMS was attended by Shareholders representing 73,456,995,667 shares, or 89.051% of the 83,552,719,544 shares with valid voting rights, representing all shares issued by the Company.	Dalam rangka menjamin independensi dan keandalan pelaksanaan RUPS Tahunan tahun 2024, Perseroan menunjuk: • PT Datindo Entrycom selaku Biro Administrasi Efek untuk melakukan penghitungan suara dan/atau melakukan validasi suara. • Notaris Ashoya Ratam SH, MKn, untuk melakukan verifikasi penghitungan suara. • TnP Law Firm selaku konsultan hukum untuk melakukan verifikasi dan pemeriksaan relevansi pertanyaan dan/atau pendapat berkaitan dengan Mata Acara RUPS Tahunan Tahun 2024. To ensure the independence and reliability of the 2024 Annual GMS implementation, the Company appointed: • PT Datindo Entrycom as the Securities Administration Bureau to conduct vote counting and/or vote validation. • Notary Ashoya Ratam, S.H., M.Kn. to verify the vote counting process. • TnP Law Firm as the legal consultant to verify and review the relevance of questions and/or opinions related to the Agenda Items of the 2024 Annual GMS.
Dewan Komisaris **Board of Commissioners**	**Direksi** **Board of Directors**
RUPS Tahunan tahun 2024 dihadiri oleh anggota Dewan Komisaris sebagai berikut: Komisaris Utama : Yusuf Wibisono Komisaris : Herlan Wijanarko Komisaris : Mira Tayyiba Komisaris Independen : Mohammad Ridwan Rizqi Ramadhani Nasution Komisaris Independen : Gunawan Susanto The 2024 Annual GMS was attended by the following members of the Board of Commissioners: President Commissioner : Yusuf Wibisono Commissioner : Herlan Wijanarko Commissioner : Mira Tayyiba Independent Commissioner : Mohammad Ridwan Rizqi Ramadhani Nasution Independent Commissioner : Gunawan Susanto	RUPS Tahunan tahun 2024 dihadiri oleh anggota Direksi sebagai berikut: Direktur Utama : Theodorus Ardi Hartoko Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan Direktur Operasi dan Pembangunan : Hastining Bagyo Astuti Direktur Bisnis : Agus Winarno Direktur Investasi : Hendra Purnama The 2024 Annual GMS was attended by the following members of the Board of Directors: Chief Executive Officer : Theodorus Ardi Hartoko Director of Finance and Risk Management : Ian Sigit Kurniawan Director of Operations and Development : Hastining Bagyo Astuti Director of Business : Agus Winarno Director of Investment : Hendra Purnama

Keputusan Rapat [ARA-A.1.11.1.a]

Rapat dengan suara terbanyak memutuskan:

1. Persetujuan atas Laporan Tahunan Perseroan tahun buku 2023, termasuk Laporan Tugas Pengawasan Dewan Komisaris.
2. Pengesahan atas Laporan Keuangan Perseroan tahun buku 2023 dan pembebasan tanggung jawab anggota Direksi dan Dewan Komisaris.
3. Penetapan penggunaan laba bersih Perseroan tahun buku 2023.
4. Penetapan remunerasi (gaji/honorarium, fasilitas, dan tunjangan) untuk tahun 2024, serta tantiem untuk tahun buku 2023, bagi Direksi dan Dewan Komisaris Perseroan.
5. Penunjukan kantor akuntan publik untuk memeriksa Laporan Keuangan Perseroan untuk tahun buku 2024, termasuk audit pengendalian internal atas pelaporan keuangan.
6. Laporan Penggunaan Dana Hasil Penawaran Umum Perdana Saham Perseroan.

Seluruh keputusan rapat tersebut telah sepenuhnya direalisasikan. [ARA-A.1.11.1.a1] [ARA-A.1.11.1.a2]

Meeting Resolutions [ARA-A.1.11.1.a]

The meeting with the majority vote decided:

1. Approval of the Annual Report for fiscal year of 2023, including the Board of Commissioners' Supervisory Report.
2. Ratification of the Company's Financial Statements for fiscal year of 2023 and release and discharge of responsibility of members of the Board of Directors and the Board of Commissioners.
3. Appropriation of the Company's net profit for the 2023 fiscal year.
4. Determination of remuneration (salary/honorarium, facilities, and benefits) for 2024, as well as tantiem for the 2023 fiscal year, for the Board of Directors and Board of Commissioners of the Company.
5. Appointment of public accounting firm to conduct an audit of the Company's Financial Statements for the 2024 fiscal year, including an audit of internal control on financial reporting.
6. Report of the Use of Proceeds from the Company's Initial Public Offering.

All of the meeting resolutions have been fully implemented. [ARA-A.1.11.1.a1] [ARA-A.1.11.1.a2]

Dewan Komisaris [ARA-A.1.11.3]
Board of Commissioners

Dewan Komisaris merupakan organ Perseroan yang bertugas melakukan pengawasan atas kebijakan pengurusan, jalannya pengurusan Perseroan secara umum, serta memberikan nasihat kepada Direksi dalam pengelolaan Perseroan. Dewan Komisaris juga berperan dalam memastikan penerapan prinsip GCG dilaksanakan secara konsisten dan berkelanjutan di seluruh aktivitas Perseroan.

Pelaksanaan fungsi pengawasan dan pemberian nasihat tersebut dilakukan untuk kepentingan Perseroan dan Pemegang Saham, sesuai dengan maksud dan tujuan Perseroan, serta berpedoman pada ketentuan Anggaran Dasar dan keputusan RUPS.

The Board of Commissioners is a Company organ responsible for supervising the policies of management, the general course of the Company's management, and providing advice to the Board of Directors in managing the Company. The Board of Commissioners also plays a role in ensuring that the principles of GCG are implemented consistently and sustainably across all of the Company's activities.

The implementation of these supervisory and advisory functions is carried out in the interests of the Company and its Shareholders, in accordance with the Company's purposes and objectives, and in reference to the provisions of the Articles of Association and the resolutions of the GMS.

Pedoman Kerja Dewan Komisaris
[ARA-A.1.11.3.b]

Dewan Komisaris dan Direksi Perseroan memiliki *Board Manual* yang menjadi pedoman dalam pelaksanaan tugas, tanggung jawab, dan kewenangan masing-masing organ Perseroan. *Board Manual* pertama kali ditetapkan pada tanggal 25 Agustus 2021 melalui Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/08/2021 dan No. DMT.1473/CS0/DMT-1000000/VII/2021.

Seiring dengan perkembangan praktik terbaik GCG serta penyesuaian terhadap ketentuan peraturan perundang-undangan yang berlaku, *Board Manual* tersebut telah dilakukan penyempurnaan. Revisi terakhir ditetapkan pada tanggal 31 Juli 2025 melalui Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk.

Board Manual berfungsi sebagai acuan tata kerja Dewan Komisaris dan Direksi yang disusun secara sistematis dan terstruktur guna memastikan pelaksanaan tugas pengawasan, pemberian nasihat, dan pengurusan Perseroan berjalan secara efektif, konsisten, dan berkesinambungan. Penyusunan *Board Manual* berlandaskan pada prinsip hukum korporasi, ketentuan Anggaran Dasar Perseroan, peraturan perundang-undangan yang berlaku, peraturan Otoritas Jasa Keuangan, serta pedoman penerapan GCG.

Pedoman Kerja Dewan Komisaris sebagaimana diatur dalam Board Manual mencakup pengaturan antara lain mengenai:

Board of Commissioners' Charter
[ARA-A.1.11.3.b]

The Company's Board of Commissioners and Board of Directors have a Board Manual that serves as a guideline for the implementation of the duties, responsibilities, and authorities of each Company organ. The Board Manual was first established on August 25, 2021, through the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/08/2021 and No. DMT.1473/CS0/DMT-1000000/VII/2021.

In line with the development of GCG best practices and adjustments to prevailing laws and regulations, the Board Manual has been refined. The latest revision was established on July 31, 2025, through the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk.

The Board Manual serves as a working guideline for the Board of Commissioners and the Board of Directors, which is prepared in a systematic and structured manner to ensure that the implementation of supervisory duties, the provision of advice, and the management of the Company are carried out effectively, consistently, and sustainably. The preparation of the Board Manual is based on the principles of corporate law, the provisions of the Company's Articles of Association, the prevailing laws and regulations, Financial Services Authority regulations, as well as guidelines for the implementation of GCG.

The Board of Commissioners Work Guidelines, as stipulated in the Board Manual, include provisions covering, among others:

1. Komposisi Dewan Komisaris.
2. Keanggotaan Dewan Komisaris.
3. Pembagian Kerja Anggota Dewan Komisaris.
4. Tugas, Tanggung Jawab, dan Wewenang.
5. Rapat Dewan Komisaris dan Mekanisme Pengambilan Keputusan.
6. Pelaporan Dewan Komisaris.
7. Etika Jabatan Anggota Dewan Komisaris.
8. Organ Pendukung Dewan Komisaris.
9. Program Pengenalan dan Peningkatan Kompetensi.
10. Penilaian Kinerja Dewan Komisaris.
11. Rangkap Jabatan Dewan Komisaris.

Komposisi Dewan Komisaris

Komposisi Dewan Komisaris Perseroan ditetapkan dengan mengacu pada ketentuan peraturan perundang-undangan yang berlaku, Anggaran Dasar Perseroan, serta Pedoman Tata Kerja Dewan Komisaris dan Direksi (Board Manual). Sesuai dengan Peraturan Otoritas Jasa Keuangan No. 57/POJK.04/2017 dan Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015, Dewan Komisaris Perseroan terdiri atas sekurang-kurangnya 2 orang anggota dengan 1 orang di antaranya menjabat sebagai Komisaris Utama.

Dewan Komisaris terdiri dari Komisaris dan Komisaris Independen, dengan ketentuan bahwa jumlah Komisaris Independen paling kurang 30% dari jumlah seluruh anggota Dewan Komisaris. Setiap anggota Dewan Komisaris diangkat untuk masa jabatan 5 tahun dan dapat diangkat kembali untuk 1 periode berikutnya, sesuai dengan ketentuan yang berlaku.

Kriteria dan Penunjukan Dewan Komisaris

Berdasarkan Pasal 14 ayat 3 Anggaran Dasar, persyaratan anggota Dewan Komisaris wajib mengikuti ketentuan:

1. Undang-Undang Perseroan Terbatas.
2. Peraturan perundang-undangan di bidang pasar modal.
3. Peraturan perundang-undangan lain yang berlaku bagi dan terkait dengan kegiatan usaha Perseroan.

Sementara itu, berdasarkan Pasal 14 ayat 4 Anggaran Dasar, yang dapat diangkat sebagai anggota Dewan Komisaris adalah orang perseorangan, yang memenuhi persyaratan pada saat diangkat dan selama menjabat:

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 tahun sebelum pengangkatan dan selama menjabat:
   a. Tidak pernah dinyatakan pailit.
   b. Tidak pernah menjadi anggota Direksi dan/atau

1. Composition of the Board of Commissioners.
2. Membership of the Board of Commissioners.
3. Division of Work among Members of the Board of Commissioners.
4. Duties, Responsibilities, and Authorities.
5. Meetings of the Board of Commissioners and Decision-Making Mechanisms.
6. Reporting by the Board of Commissioners.
7. Code of Ethics of Members of the Board of Commissioners.
8. Supporting Organs of the Board of Commissioners.
9. Induction and Competency Development Programs.
10. Performance Evaluation of the Board of Commissioners.
11. Concurrent Positions of the Board of Commissioners.

Board of Commissioners' Composition

The composition of the Company's Board of Commissioners is determined in accordance with the prevailing laws and regulations, the Company's Articles of Association, as well as the Board of Commissioners and Board of Directors Work Guidelines (Board Manual). In accordance with Financial Services Authority Regulation No. 57/POJK.04/2017 and Financial Services Authority Circular Letter No. 32/SEOJK.04/2015, the Company's Board of Commissioners consists of at least 2 members, with one of them serving as the President Commissioner.

The Board of Commissioners consists of Commissioners and Independent Commissioners, with the provision that the number of Independent Commissioners must be at least 30% of the total members of the Board of Commissioners. Each member of the Board of Commissioners is appointed for a term of 5 years and may be reappointed for 1 subsequent term, in accordance with the prevailing regulations.

Criteria and Appointment of the Board of Commissioners

Based on Article 14 paragraph 3 of the Articles of Association, the Board of Commissioners' members must comply with the following requirements:

1. Limited Liability Company Law.
2. Capital market laws and regulations.
3. Other laws and regulations applicable to and related to the Company's business activities.

Meanwhile, based on Article 14 paragraph 4 of the Articles of Association, those eligible to be appointed as the Board of Commissioners' members are individuals who, upon appointment and during their term of office, meet the following requirements:

1. Possess good character, morals, and integrity.
2. Competent in performing legal acts.
3. Within the five years prior to appointment and during their term of office:
   a. Have never been declared bankrupt.
   b. Have never been members of the Board of Directors

anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit.

c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan.

d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:

- Pernah tidak menyelenggarakan RUPS Tahunan.
- Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS.
- Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari Otoritas Jasa Keuangan tidak memenuhi kewajiban menyampaikan Laporan Tahunan dan/atau Laporan Keuangan kepada Otoritas Jasa Keuangan.

4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perseroan.
6. Memenuhi persyaratan lainnya sebagaimana ditentukan dalam ayat 3 Pasal ini.

Ketentuan Masa Jabatan dan Proses Setelah Pengangkatan

Berdasarkan Pasal 14 ayat 14 Anggaran Dasar:

1. Para anggota Dewan Komisaris diangkat untuk jangka waktu terhitung sejak ditutupnya, atau tanggal ditetapkan oleh RUPS yang mengangkatnya dan berakhir pada penutupan RUPS Tahunan yang kelima setelah tanggal pengangkatannya, dengan syarat tidak boleh melebihi jangka waktu 5 tahun, dengan memperhatikan peraturan perundang-undangan di bidang pasar modal, namun dengan tidak mengurangi hak dari RUPS untuk sewaktu-waktu dapat memberhentikan para anggota Dewan Komisaris sebelum masa jabatannya berakhir.
2. Setelah masa jabatannya berakhir, para anggota Dewan Komisaris dapat diangkat kembali oleh RUPS untuk 1 kali masa jabatan.
3. Dalam hal terdapat Komisaris Utama dan/atau Komisaris Independen yang berakhir masa jabatannya dan RUPS belum menetapkan penggantinya, maka yang bersangkutan tersebut tetap dapat menjalankan pekerjaannya dengan kekuasaan dan wewenang yang sama sampai dengan pengakhiran jabatannya ditetapkan oleh RUPS, dengan ketentuan masa jabatan Komisaris Utama dan/atau Komisaris Independen tersebut masih kurang dari 10 tahun atau tidak melebihi 2 kali jangka waktu 5 tahun.

and/or members of the Board of Commissioners found guilty of causing a company to be declared bankrupt.

c. Have never been convicted of a criminal offense that caused financial loss to the state and/or related to the financial sector.

d. Have never been members of the Board of Directors and/or members of the Board of Commissioners who, during their term of office:

- Have ever failed to hold an Annual General Meeting of Shareholders.
- Have ever been rejected by a GMS for the responsibilities as members of the Board of Directors and/or members of the Board of Commissioners, or have ever failed to provide accountability as members of the Board of Directors and/or members of the Board of Commissioners to a GMS.
- Have ever caused a company that has obtained a permit, approval, or registration from the Financial Services Authority to fail to fulfill its obligation to submit an Annual Report and/or Financial Statements to the Financial Services Authority.

4. Committed to complying with laws and regulations.
5. Having knowledge and/or expertise in the field required by the Company.
6. Having met other requirements as stipulated in paragraph 3 of this Article.

Term of Office Provisions and Post-Appointment Process

Based on Article 14 paragraph 14 of the Articles of Association:

1. Members of the Board of Commissioners are appointed for a term commencing from the closing date, or the date determined by the appointing GMS, and ending at the closing of the fifth Annual GMS following the date of their appointment. This term may not exceed five years, subject to capital market laws and regulations, but without prejudice to the GMS's right to dismiss members of the Board of Commissioners at any time before their term of office expires.
2. After their term of office ends, members of the Board of Commissioners may be reappointed by the GMS for one additional term.
3. If a President Commissioner and/or Independent Commissioner's term of office ends and the GMS has not yet determined a replacement, he/she may continue to carry out the duties with the same powers and authorities until the termination of the term is determined by the GMS, provided that the term of office of the President Commissioner and/or Independent Commissioner is less than ten years or does not exceed two five-year terms.

Pada tahun 2025, susunan Dewan Komisaris Perseroan sebagai berikut:

In 2025, the composition of the Company's Board of Commissioners is as follows:

Periode 1 Januari 2025-28 Mei 2025
Period of January 1, 2025-May 28, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Masa Jabatan Term of Office
Yusuf Wibisono	Komisaris Utama President Commissioner	Pengangkatan sebagai Komisaris Perseroan berdasarkan Keputusan RUPS Tahunan tanggal 14 April 2023, kemudian dalam RUPS Luar Biasa Pemegang Saham Perseroan menyetujui pengalihan jabatan menjadi Komisaris Utama Perseroan sebagaimana Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Appointment as the Company's Commissioner was based on the Annual GMS resolution dated April 14, 2023. Subsequently, in the Extraordinary GMS, the Shareholders approved the transfer of position to become the Company's President Commissioner, as stated in the Extraordinary GMS resolution dated December 1, 2023	2023-2025
Herlan Wijanarko	Komisaris Commissioner	Keputusan RUPS Tahunan tanggal 14 April 2023 Annual GMS resolution dated April 14, 2023	2023-2025
Mira Tayyiba	Komisaris Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028
Mohammad Ridwan Rizqi Ramadhani Nasution	Komisaris Independen Independent Commissioner	Keputusan RUPS Tahunan tanggal 22 April 2022 Annual GMS resolution dated April 22, 2022	2022-2025
Gunawan Susanto	Komisaris Independen Independent Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028

Periode 28 Mei 2025-16 September 2025
Period of May 28, 2025-September 16, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Masa Jabatan Term of Office
Fadli Tri Hartono	Komisaris Utama President Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Ratu Ayu Isyana Bagoes Oka	Komisaris Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Mira Tayyiba	Komisaris Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028
Faisal Amir Masduki	Komisaris Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Gunawan Susanto	Komisaris Independen Independent Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028

Periode 16 September 2025-31 Desember 2025
Period of September 16, 2025-December 31, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Masa Jabatan Term of Office
Fadli Tri Hartono	Komisaris Utama President Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Ratu Ayu Isyana Bagoes Oka	Komisaris Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Mira Tayyiba	Komisaris Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028
Faisal Amir Masduki	Komisaris Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Gunawan Susanto	Komisaris Independen Independent Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028
Ibnu Sulistyo Pradipto	Komisaris Independen Independent Commissioner	Keputusan RUPS Luar Biasa tanggal 16 September 2025 Extraordinary GMS resolution dated September 16, 2025	2025-2030

Kemudian, pada tanggal 13 April 2026, Perseroan telah menerima surat pengunduran diri dari Bapak Faisal Amir Masduki dari jabatannya selaku Komisaris Perseroan, sehingga komposisi Dewan Komisaris sebagai berikut:

Then, on April 13, 2026, the Company received a resignation letter from Mr. Faisal Amir Masduki from his position as Commissioner of the Company, and therefore, the Board of Commissioners' composition is as follows:

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Masa Jabatan Term of Office
Fadli Tri Hartono	Komisaris Utama President Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Ratu Ayu Isyana Bagoes Oka	Komisaris Commissioner	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030
Mira Tayyiba	Komisaris Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028
Gunawan Susanto	Komisaris Independen Independent Commissioner	Keputusan RUPS Luar Biasa tanggal 1 Desember 2023 Extraordinary GMS resolution dated December 1, 2023	2023-2028
Ibnu Sulistyo Pradipto	Komisaris Independen Independent Commissioner	Keputusan RUPS Luar Biasa tanggal 16 September 2025 Extraordinary GMS resolution dated September 16, 2025	2025-2030

Rangkap Jabatan Dewan Komisaris

Perseroan mengatur ketentuan mengenai rangkap jabatan anggota Dewan Komisaris dalam Pedoman Tata Kerja Dewan Komisaris dan Direksi (Board Manual) guna menjaga independensi, objektivitas, serta menghindari potensi benturan kepentingan dalam pelaksanaan tugas pengawasan.

Sesuai dengan ketentuan tersebut, anggota Dewan Komisaris dilarang merangkap jabatan sebagai:

1. Pengurus partai politik, anggota Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, Dewan Perwakilan Rakyat Daerah Tingkat I maupun Tingkat II, serta Kepala Daerah dan/atau Wakil Kepala Daerah.
2. Jabatan lain yang dapat menimbulkan benturan kepentingan.
3. jabatan lainnya sebagaimana diatur dalam ketentuan peraturan perundang-undangan yang berlaku.

Dalam hal terjadi rangkap jabatan yang tidak diperkenankan, masa jabatan anggota Dewan Komisaris yang bersangkutan berakhir dengan sendirinya sejak terjadinya rangkap jabatan tersebut. Anggota Dewan Komisaris yang merangkap jabatan wajib menyampaikan pemberitahuan secara tertulis kepada Perseroan disertai dengan dokumen pendukung.

Tindak lanjut atas terjadinya rangkap jabatan, termasuk pemberhentian anggota Dewan Komisaris, dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar Perseroan, serta peraturan internal Perseroan. Informasi mengenai rangkap jabatan masing-masing anggota Dewan Komisaris disajikan dalam bagian Profil Dewan Komisaris.

Board of Commissioners' Concurrent Positions

The Company stipulates provisions regarding concurrent positions of members of the Board of Commissioners in the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) to maintain independence, objectivity, and to avoid potential conflicts of interest in carrying out supervisory duties.

In accordance with these provisions, members of the Board of Commissioners are prohibited from holding concurrent positions as:

1. Political party administrators, members of the House of Representatives, Regional Representative Councils, Regional House of Representatives at Level I and Level II, as well as Regional Heads and/or Deputy Regional Heads.
2. Other positions that may give rise to conflicts of interest.
3. Other positions as stipulated in the prevailing laws and regulations.

In the event of a concurrent position that is not permitted, the term of office of the respective member of the Board of Commissioners shall automatically terminate as of the occurrence of such concurrent position. Members of the Board of Commissioners holding concurrent positions are required to submit written notification to the Company accompanied by supporting documents.

Follow-up actions regarding the occurrence of concurrent positions, including the dismissal of members of the Board of Commissioners, are carried out in accordance with the prevailing laws and regulations, the Company's Articles of Association, as well as the Company's internal regulations. Information regarding the concurrent positions of each member of the Board of Commissioners is presented in the Board of Commissioners Profile section.

Komisaris Independen

Komposisi Komisaris Independen Perseroan telah memenuhi ketentuan peraturan perundang-undangan yang berlaku. Per 31 Desember 2025, jumlah Komisaris Independen Perseroan mencapai 33,33% dari total anggota Dewan Komisaris. Persentase tersebut telah memenuhi ketentuan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, yang mensyaratkan paling kurang 30% dari anggota Dewan Komisaris merupakan Komisaris Independen.

Keberadaan Komisaris Independen merupakan bagian penting dalam menjaga independensi fungsi pengawasan Dewan Komisaris serta memastikan penerapan prinsip GCG secara objektif dan bebas dari benturan kepentingan.

Pernyataan Independensi Komisaris Independen

Penetapan Komisaris Independen Perseroan dilakukan dengan mengacu pada kriteria independensi sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 serta Pedoman Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*). Seluruh Komisaris Independen Perseroan telah menyatakan independensinya dan memenuhi persyaratan sebagai berikut:

1. Tidak memiliki hubungan kerja atau kewenangan untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam jangka waktu 6 bulan terakhir, kecuali dalam hal pengangkatan kembali sebagai Komisaris Independen untuk periode berikutnya.
2. Tidak memiliki saham Perseroan, baik secara langsung maupun tidak langsung.
3. Tidak memiliki hubungan afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, maupun Pemegang Saham Utama Perseroan.
4. Tidak memiliki hubungan usaha baik secara langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

Tugas, Tanggung Jawab, dan Wewenang Dewan Komisaris [ARA-A.1.11.3.a]

Dewan Komisaris bertugas melakukan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya baik mengenai Perseroan maupun usaha Perseroan yang dilakukan oleh Direksi, dan memberikan nasihat kepada Direksi termasuk pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perseroan (RJPP), Rencana Kerja dan Anggaran Perseroan (RKAP) serta ketentuan Anggaran Dasar dan Keputusan RUPS, serta peraturan perundang-undangan, untuk kepentingan Perseroan sesuai dengan maksud dan tujuan Perseroan.

Independent Commissioner

The composition of the Company's Independent Commissioners has complied with the prevailing laws and regulations. As of December 31, 2025, the number of the Company's Independent Commissioners represented 33.33% of the total members of the Board of Commissioners. This percentage has fulfilled the requirement set forth in Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies, which stipulates that at least 30% of the members of the Board of Commissioners must be Independent Commissioners.

The presence of Independent Commissioners constitutes an important element in maintaining the independence of the supervisory function of the Board of Commissioners and ensuring the implementation of GCG principles in an objective manner and free from conflicts of interest.

Statement of Independence of Independent Commissioners

The appointment of the Company's Independent Commissioners is carried out with reference to the independence criteria as stipulated in Financial Services Authority Regulation No. 33/POJK.04/2014 as well as the Board of Commissioners and Board of Directors Work Guidelines (Board Manual). All of the Company's Independent Commissioners have declared their independence and meet the following requirements:

1. Does not have an employment relationship or the authority to plan, lead, control, or supervise the Company's activities within the past 6 months, except in the case of reappointment as an Independent Commissioner for the subsequent term.
2. Does not own shares of the Company, either directly or indirectly.
3. Does not have any affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or the Company's Controlling Shareholders.
4. Does not have any business relationship, either directly or indirectly, related to the Company's business activities.

Duties, Responsibilities, and Authorities of the Board of Commissioners [ARA-A.1.11.3.a]

The Board of Commissioners is responsible for supervising management policies, overseeing overall management process on both the Company and the business conducted by the Board of Directors, and providing advice to the Board of Directors, including monitoring the implementation of the Company's Long-Term Plan (RJPP), the Company's Work Plan and Budget (RKAP), the provisions of the Articles of Association, the GMS Resolutions, and applicable laws and regulations, for the benefit of the Company in accordance with its purposes and objectives.

Dalam melaksanakan tugasnya, Dewan Komisaris berwenang untuk:

1. Memeriksa buku-buku, surat-surat, serta dokumen-dokumen lainnya, memeriksa kas untuk keperluan verifikasi dan lain-lain surat berharga dan memeriksa kekayaan Perseroan.
2. Memasuki pekarangan, gedung, dan kantor yang dipergunakan oleh Perseroan.
3. Meminta penjelasan dari Direksi dan/atau pejabat lainnya mengenai kegiatan usaha Perseroan dan segala persoalan yang menyangkut pengelolaan Perseroan.
4. Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan oleh Direksi.
5. Meminta Direksi dan/atau pejabat lainnya di bawah Direksi dengan sepengetahuan Direksi untuk menghadiri rapat Dewan Komisaris, sedangkan untuk permintaan atau dukungan kegiatan selain rapat akan dilakukan dengan memperhatikan profesionalisme, etika, kepentingan Perseroan, dan organ Perseroan.
6. Mengangkat dan memberhentikan seorang Sekretaris Dewan Komisaris.
7. Memberhentikan sementara anggota Direksi sesuai dengan ketentuan Anggaran Dasar Perseroan.
8. Membentuk Komite Audit, Komite Nominasi dan Remunerasi, Komite Evaluasi dan Monitoring Perencanaan dan Risiko, dan komite lain, jika dianggap perlu dengan memperhatikan kemampuan Perseroan.
9. Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perseroan, jika dianggap perlu.
10. Melakukan tindakan pengurusan Perseroan dalam keadaan tertentu untuk jangka waktu tertentu sesuai dengan ketentuan Anggaran Dasar.
11. Menyetujui pengangkatan dan pemberhentian Sekretaris Perusahaan dan/atau Kepala Satuan Pengawas Intern.
12. Meneliti dan melakukan telaah Laporan Tahunan yang disiapkan oleh Direksi serta menandatangani Laporan Tahunan tersebut.
13. Menghadiri rapat Direksi dan memberikan pandangan-pandangan terhadap hal-hal yang dibicarakan.
14. Melaksanakan kewenangan pengawasan lainnya sepanjang tidak bertentangan dengan peraturan perundang-undangan, Anggaran Dasar, dan/atau Keputusan RUPS.
15. Dalam rangka menjalankan fungsi pengawasan, anggota-anggota Dewan Komisaris pada jam kerja atau waktu lain yang disepakati, secara bersama-sama atau sendiri-sendiri, dengan atau tanpa pemberitahuan terlebih dahulu kepada Direksi, dengan memperhatikan profesionalisme, kepentingan Perseroan, publik, serta organ, memiliki hak akses termasuk namun tidak terbatas pada bangunan-bangunan dan lokasi-lokasi dari atau tempat-tempat lain yang digunakan untuk dikuasai oleh Anak Perusahaan dan memiliki hak untuk memeriksa pembukuan, surat–surat bukti, laporan, dan persediaan barang, dan memeriksa posisi kas (untuk maksud verifikasi) dan jaminan-jaminan

In carrying out its duties, the Board of Commissioners has the following authorities:

1. Viewing books, letters, and other documents, checking cash for verification purposes and other securities and checking the Company's assets.
2. Entering yards, buildings, and offices used by the Company.
3. Requesting explanations from the Board of Directors and/or other officials concerning the Company's business activities and any issues related to management of the Company.
4. Understanding all policies and actions that have been and will be carried out by the Board of Directors.
5. Requesting the Board of Directors and/or other officials under the Board of Directors, with the knowledge of the Board of Directors, to attend the Board of Commissioners' meeting, while requests or support for activities other than the meeting will be carried out with due regard to professionalism, ethics, interests of the Company, and the Company's organs.
6. Appointing and dismissing a Secretary to the Board of Commissioners.
7. Temporarily dismissing members of the Board of Directors in accordance with the provisions of the Company's Articles of Association.
8. Establishing the Audit Committee, the Nomination and Remuneration Committee, Committee for Planning and Risk Evaluation and Monitoring, and other committees if deemed necessary, by considering the Company's capabilities.
9. Hiring experts for certain matters and for a certain period of time at the expense of the Company, if deemed necessary.
10. Managing the Company under certain conditions for a certain period of time in accordance with the provisions of the Articles of Association.
11. Approving the appointment and dismissal of the Corporate Secretary and/or the Head of Internal Supervisory Unit.
12. Researching and reviewing the Annual Report prepared by the Board of Directors and signing the Annual Report.
13. Attending the Board of Directors' meetings and providing views on the matters discussed.
14. Carrying out other supervisory authorities as long as they do not conflict with the laws and regulations, the Articles of Association, and/or the GMS Resolutions.
15. In order to carry out the supervisory function, members of the Board of Commissioners during the working hours or other agreed times, jointly or individually, with or without prior notification to the Board of Directors, by taking into account the professionalism, interests of the Company, the public, and organ, have access rights including but not limited to buildings and locations or other places used by or to be controlled by the Subsidiaries and have the right to view books, evidence, reports, and inventory, and examine the cash position (for verification purposes) and other guarantees and to find out all actions taken by the Board of Directors of the Subsidiaries based on

lainnya dan untuk mengetahui segala tindakan yang diambil oleh Direksi Anak Perusahaan yang didasari pada prinsip keterbukaan informasi dengan memperhatikan kerahasiaan Perseroan, serta dapat memberikan nasihat kepada Anak Perusahaan terkait kebijakan/tindakan yang telah diputuskan maupun yang akan diambil oleh Direksi Anak Perusahaan baik diminta maupun tidak diminta.

Sejalan dengan tugas dan kewenangannya, Dewan Komisaris juga memiliki kewajiban untuk:

1. Memberikan nasihat kepada Direksi dalam melaksanakan pengurusan Perseroan.
2. Memberikan pendapat dan persetujuan RJPP, RKAP, serta rencana kerja lainnya yang disiapkan Direksi, sesuai dengan ketentuan Anggaran Dasar dan ketentuan perundang-undangan yang berlaku.
3. Mengikuti perkembangan kegiatan Perseroan, memberikan pendapat dan saran kepada RUPS mengenai setiap masalah yang dianggap penting bagi kepengurusan Perseroan.
4. Mengusulkan kepada RUPS penunjukan akuntan publik yang akan melakukan pemeriksaan atas buku-buku Perseroan.
5. Meneliti dan menelaah laporan berkala dan Laporan Tahunan yang disiapkan Direksi, serta menandatangani Laporan Tahunan.
6. Memberikan penjelasan, pendapat, dan saran kepada RUPS mengenai Laporan Tahunan, apabila diminta.
7. Membuat risalah rapat Dewan Komisaris dan menyimpan salinannya.
8. Melaporkan kepada Perseroan mengenai kepemilikan sahamnya dan/atau keluarganya pada Perseroan tersebut dan perusahaan lain.
9. Memberikan laporan tentang tugas pengawasan yang telah dilakukan selama tahun buku yang baru lampau kepada RUPS.
10. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan, Anggaran Dasar, dan/atau Keputusan RUPS.

Pembagian Tugas antara Dewan Komisaris

Pembagian tugas antaranggota Dewan Komisaris ditetapkan secara mandiri oleh Dewan Komisaris. Dalam menjalankan fungsinya, Dewan Komisaris dapat dibantu oleh Sekretaris Dewan Komisaris guna mendukung efektivitas pelaksanaan tugas. Rincian tugas dan tanggung jawab masing-masing anggota Dewan Komisaris sebagai berikut:

1. Komisaris Utama **[ARA-B.A.2]**
   a. Memimpin dan memastikan efektivitas kinerja Dewan Komisaris.

the principle of information disclosure with due regard to the confidentiality of the Company, and can provide advice to the Subsidiaries regarding policies/actions that have been decided or which will be taken by the Board of Directors of the Subsidiaries either requested or unsolicited.

In line with its duties and authorities, the Board of Commissioners has the following obligations:

1. Providing advice to the Board of Directors regarding the management of the Company.
2. Providing opinion and approval of the RJPP, the RKAP, as well as other work plans prepared by the Board of Directors, in line with the provisions of the Articles of Association and applicable laws and regulations.
3. Following the development of the Company's activities and providing opinions and suggestions to the GMS on any issues deemed important for the Company's management.
4. Proposing a recommendation to the GMS for the appointment of a public accountant to conduct an audit of the Company's books.
5. Conducting research and reviewing the Board of Directors' periodic report and Annual Report, and signing the Annual Report.
6. Upon request, providing the GMS with explanations, opinions, and suggestions regarding the Annual Report.
7. Creating and keeping a copy of the Board of Commissioners' meeting minutes.
8. Reporting to the Company on their and/or their family's share ownership in the Company and other companies.
9. Providing a report to the GMS on the supervisory duties carried out during the most recent fiscal year.
10. Carrying out other obligations within the scope of their supervisory and advisory duties, provided that they do not conflict with laws and regulations, the Articles of Association, and/or the GMS Resolutions.

Board of Commissioners' Division of Duties

The division of duties among members of the Board of Commissioners is determined independently by the Board of Commissioners. In carrying out its functions, the Board of Commissioners may be assisted by the Secretary to the Board of Commissioners to support the effectiveness of the performance of its duties. The details of duties and responsibilities of each member of the Board of Commissioners are as follows:

1. President Commissioner **[ARA-B.A.2]**
   a. Leading and ensuring the effectiveness of the Board of Commissioners' performance.

b. Membuat, menerapkan, dan memberikan *review*/ penelaahan atas pedoman kerja/prosedur-prosedur yang berkaitan dengan tugas Dewan Komisaris.
c. Membuat kalender jadwal rapat Dewan Komisaris dan mengoordinasikannya dengan jajaran komite Dewan Komisaris.
d. Mengorganisir dan menyampaikan agenda rapat serta memastikan bahwa seluruh Komisaris mendapatkan informasi yang tepat waktu.
e. Berinteraksi secara periodik dengan Direktur Utama dan bertindak sebagai penghubung antara Dewan Komisaris dengan Direksi.
f. Memastikan informasi yang disampaikan kepada seluruh anggota Dewan Komisaris akurat, tepat waktu, dan jelas.
g. Memastikan komunikasi yang efektif dengan para Pemegang Saham.
h. Mengatur evaluasi kinerja Dewan Komisaris, termasuk seluruh jajaran Komite dan Komisaris Independen, secara regular.
i. Memfasilitasi kontribusi efektif dari Komisaris Independen dan membuat hubungan yang konstruktif di antara para anggota Dewan Komisaris.
j. Menjalankan tugas-tugas lain sesuai permintaan RUPS dan Dewan Komisaris secara kolegial, sesuai kebutuhan dan keadaan.

2. Komisaris
a. Melakukan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya baik mengenai Perseroan maupun usaha Perseroan yang dilakukan oleh Direksi dan memberikan nasihat kepada Direksi termasuk pengawasan terhadap pelaksanaan RJPP, RKAP, serta ketentuan Anggaran Dasar dan keputusan RUPS, serta peraturan perundang-undangan, untuk kepentingan Perseroan sesuai dengan maksud dan tujuan Perseroan.
b. Memberikan nasihat kepada Direksi dalam melaksanakan pengurusan Perseroan, memberikan pendapat dan persetujuan RJPP, RKAP, serta rencana kerja lainnya yang disiapkan Direksi sesuai dengan ketentuan Anggaran Dasar dan ketentuan perundang-undangan yang berlaku, mengikuti perkembangan kegiatan Perseroan, memberikan pendapat dan saran kepada RUPS mengenai setiap masalah yang dianggap penting bagi kepengurusan Perseroan, mengusulkan kepada RUPS terkait penunjukan akuntan publik yang akan melakukan pemeriksaan atas buku-buku Perseroan, meneliti dan menelaah laporan berkala dan Laporan Tahunan yang disiapkan Direksi serta menandatangani Laporan Tahunan, memberikan penjelasan, pendapat dan saran kepada RUPS mengenai Laporan Tahunan, membuat risalah rapat Dewan Komisaris dan menyimpan salinannya, melaporkan kepada Perseroan mengenai kepemilikan sahamnya dan/atau keluarganya pada Perseroan tersebut dan Perseroan lain, memberikan laporan tentang tugas pengawan yang telah dilakukan

b. Preparing, implementing, and providing review of work guidelines/procedures related to the Board of Commissioners' duties.
c. Preparing a schedule for the Board of Commissioners' meeting and coordinating it with the Board of Commissioners' committees.
d. Organizing and delivering meeting agendas and ensuring that all Commissioners receive timely information.
e. Maintaining periodic interaction with the Chief Executive Officer and acting as a liaison between the Board of Commissioners and the Board of Directors.
f. Ensuring that the information submitted to all members of the Board of Commissioners is accurate, timely, and clear.
g. Ensuring effective communication with the Shareholders.
h. Evaluating the Board of Commissioners' performance, including all Committees and Independent Commissioners, on a regular basis.
i. Facilitating effective contributions from Independent Commissioners and establishing constructive relationships among Board of Commissioners' members.
j. Performing other duties according to the request of the GMS and the Board of Commissioners collegially, according to the needs and circumstances.

2. Commissioner
a. Supervising the management policies, the general course of management regarding the Company and its business conducted by the Board of Directors, and providing advice to the Board of Directors, including overseeing the implementation of the RJPP, RKAP, as well as the provisions of the Articles of Association and the GMS resolutions, as well as applicable laws and regulations, in the best interest of the Company in accordance with its objectives and purposes.
b. Providing advice to the Board of Directors in managing the Company, offering opinions and approvals on the RJPP, RKAP, and other work plans prepared by the Board of Directors in accordance with the provisions of the Articles of Association and applicable regulations, keeping abreast of the Company's business developments, providing opinions and recommendations to the GMS on any matters deemed important for the Company's management, and proposing to the GMS the appointment of a public accountant to audit the Company's books, to review and examine the periodic reports and the Annual Report prepared by the Board of Directors and to sign the Annual Report, to provide explanations, opinions, and recommendations to the GMS regarding the Annual Report, to prepare minutes of the Board of Commissioners' meetings and retain copies thereof, to report to the Company on the ownership of shares held by themselves and/or their family members in the Company and other companies, to submit a report on the supervisory duties that have been carried out during the past financial year to the GMS, and

selama tahun buku yang baru lampau kepada RUPS, melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan, Anggaran Dasar dan/atau keputusan RUPS.

3. Komisaris Independen

Komisaris Independen merupakan anggota Dewan Komisaris yang tidak terafiliasi dengan Direksi, anggota Dewan Komisaris lainnya, dan Pemegang Saham Pengendali, serta bebas dari hubungan bisnis atau hubungan lainnya yang dapat memengaruhi kemampuannya untuk bertindak atau bertindak semata-mata demi kepentingan Perseroan.

Komisaris Independen memiliki tanggung jawab pokok untuk mendorong diterapkannya prinsip GCG di dalam Perseroan melalui pemberdayaan Dewan Komisaris agar dapat melakukan tugas pengawasan dan pemberian nasihat kepada Direksi secara efektif dan lebih memberikan nilai tambah bagi Perseroan. Selain itu, Komisaris Independen juga memiliki tugas sebagai berikut:

a. Menjamin transparansi dan keterbukaan Laporan Keuangan Perseroan.
b. Memberikan perlakuan yang adil terhadap Pemegang Saham minoritas dan pemangku kepentingan yang lain.
c. Mengungkapkan transaksi yang mengandung benturan kepentingan secara wajar dan adil.
d. Memastikan kepatuhan Perseroan pada perundangan dan peraturan yang berlaku.
e. Menjamin akuntabilitas organ Perseroan.

Selain itu, dalam upaya untuk melaksanakan tanggung jawabnya dengan baik, maka Komisaris Independen harus secara proaktif mengupayakan agar Dewan Komisaris melakukan pengawasan dan memberikan nasihat kepada Direksi yang terkait dengan, namun tidak terbatas pada hal-hal sebagai berikut:

a. Memastikan bahwa Perseroan memiliki strategi bisnis yang efektif, termasuk didalamnya memantau jadwal, anggaran, dan efektivitas strategi tersebut.
b. Memastikan bahwa Perseroan mengangkat eksekutif dan manajer-manajer profesional.
c. Memastikan bahwa Perseroan memiliki informasi, sistem pengendalian, dan sistem audit yang bekerja dengan baik.
d. Memastikan bahwa Perseroan mematuhi hukum dan perundangan yang berlaku maupun nilai-nilai yang ditetapkan Perseroan dalam menjalankan operasinya.
e. Memastikan risiko dan potensi krisis selalu diidentifikasi dan dikelola dengan baik.
f. Memastikan prinsip-prinsip dan praktik GCG dipatuhi dan diterapkan dengan baik.

to carry out other obligations in relation to supervisory and advisory duties, provided that such actions do not conflict with the prevailing laws and regulations, the Articles of Association, and/or resolutions of the GMS.

3. Independent Commissioner

An Independent Commissioner is a member of the Board of Commissioners who is not affiliated with the Board of Directors, other members of the Board of Commissioners, or the Controlling Shareholder, and is free from any business or other relationships that may affect the ability to act solely in the interest of the Company.

The primary responsibility of an Independent Commissioner is to encourage the implementation of GCG principles within the Company by empowering the Board of Commissioners to effectively carry out its supervisory and advisory duties to the Board of Directors, thereby adding value to the Company. In addition, the Independent Commissioner also has the following duties:

a. Ensuring the transparency and disclosure of the Company's Financial Statements.
b. Ensuring fair treatment of minority Shareholders and other stakeholders.
c. Disclosing transactions that contain conflicts of interest in a proper and fair manner.
d. Ensuring the Company's compliance with applicable laws and regulations.
e. Guaranteeing the accountability of the Company's organs.

Furthermore, to fulfill responsibilities effectively, the Independent Commissioner must proactively ensure that the Board of Commissioners supervises and provides advice to the Board of Directors regarding, but not limited to, the following matters:

a. Ensuring that the Company has an effective business strategy, including monitoring the schedule, budget, and effectiveness of the strategy.
b. Ensuring that the Company appoints executives and professional managers.
c. Ensuring that the Company has effective information, control system, and audit system.
d. Ensuring that the Company complies with applicable laws and regulations as well as the values set by the Company in performing its operations.
e. Ensuring that risks and potential crises are always identified and properly managed.
f. Ensuring that GCG principles and practices are properly adhered to and implemented.

Keputusan yang Perlu Mendapat Persetujuan Dewan Komisaris [ARA-B.A.1]

Beberapa keputusan strategis Perseroan memerlukan persetujuan terlebih dahulu dari Dewan Komisaris sebelum diimplementasikan, dengan rincian sebagai berikut:

1. Persetujuan terkait perbuatan tertentu oleh Direksi, yaitu:
   a. Kegiatan penyertaan modal (investasi) dan/atau pelepasan penyertaan modal (divestasi).
   b. Perbuatan lain sebagaimana diatur dalam Anggaran Dasar yang tidak termasuk dalam kegiatan penyertaan modal (investasi) dan/atau pelepasan penyertaan modal (divestasi).
2. Perbuatan tertentu sebagaimana diatur dalam Anggaran Dasar Perseroan dengan nilai di atas batas kewenangan Direksi.

Sepanjang tahun 2025, Dewan Komisaris telah menetapkan dan memberikan persetujuan atas sejumlah keputusan penting, antara lain:

1. Persetujuan atas perbuatan tertentu Direksi di luar RKAP untuk melaksanakan share buy-back.
2. Persetujuan atas Rencana Kerja dan Anggaran Perseroan Tahun 2026.
3. Persetujuan atas Perubahan Anggaran Dasar sebagai hasil dari pelaksanaan *Management and Employee Stock Option Program* (MESOP).
4. Pesertujuan atas Rencana Kerja Jangka Panjang Mitratel Tahun 2026-2030.
5. Persetujuan lingkup pekerjaan audit atas Laporan Keuangan Konsolidasian Perseroan dan *owner's estimate* beban audit tahun buku 2025 dan penunjukan auditor eksternal untuk Laporan Keuangan Konsolidasian Perseroan tahun buku 2025.

Decisions Requiring Board of Commissioners' Approval [ARA-B.A.1]

Certain strategic decisions of the Company require prior approval from the Board of Commissioners before being implemented, with the details as follows:

1. Approval related to certain actions by the Board of Directors, as follows:
   a. Equity participation activities (investment) and/or divestment of equity participation (divestment).
   b. Other actions as stipulated in the Articles of Association that are not included in capital participation (investment) and/or divestment activities.
2. Certain actions as stipulated in the Company's Articles of Association with a value exceeding the authority limit of the Board of Directors.

Throughout 2025, the Board of Commissioners determined and granted approval for a number of important decisions, among others:

1. Approval of certain actions by the Board of Directors outside the Company's RKAP to carry out a share buyback.
2. Approval of the Company's Work Plan and Budget for 2026.
3. Approval of amendments to the Articles of Association resulting from the implementation of the Management and Employee Stock Option Program (MESOP).
4. Approval of Mitratel's Long-Term Corporate Plan for 2026-2030.
5. Approval of the audit scope for the Company's Consolidated Financial Statements and the owner's estimate of audit fees for the 2025 financial year, as well as the appointment of the external auditor for the Company's Consolidated Financial Statements for the 2025 financial year.

Rapat Dewan Komisaris

[ARA-A.1.11.3.c]

Dewan Komisaris menyelenggarakan rapat internal sekurang-kurangnya 1 kali setiap 2 bulan dan rapat bersama Direksi minimal 1 kali setiap 4 bulan. Rapat dapat dilaksanakan secara langsung maupun melalui media telekonferensi dengan tetap memperhatikan keabsahan keputusan. Bahan rapat, khususnya untuk rapat yang membahas Laporan Keuangan triwulanan, disampaikan oleh Direksi selambat-lambatnya 5 hari kerja sebelum pelaksanaan rapat dengan disertai bukti penyerahan dokumen. Semua keputusan dalam rapat diambil dengan musyawarah untuk mufakat dengan keputusan dianggap sah apabila lebih dari ½ bagian dari jumlah anggota Dewan Komisaris hadir atau diwakili dalam rapat. Sepanjang tahun 2025, tingkat kehadiran serta agenda pembahasan dalam rapat internal dan rapat gabungan Dewan Komisaris disajikan sebagai berikut:

Board of Commissioners' Meeting

[ARA-A.1.11.3.c]

The Board of Commissioners holds internal meetings at least once every 2 months and joint meetings with the Board of Directors at least once every 4 months. Meetings may be conducted in person or via teleconference media, while maintaining the validity of the decisions. Meeting materials, particularly for meetings discussing the quarterly Financial Statements, are submitted by the Board of Directors no later than 5 working days prior to the meeting, accompanied by proof of document submission. All decisions in the meeting are taken through deliberation to reach consensus, and resolutions are deemed valid if more than half of the members of the Board of Commissioners are present or represented at the meeting. Throughout 2025, the attendance rate and the agendas discussed in internal meetings and joint meetings of the Board of Commissioners are presented as follows:

Rapat Internal Dewan Komisaris [ARA-A.1.11.3.c]
Board of Commissioners' Internal Meetings

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Herlan Wijanarko**	Gunawan Susanto	Ibnu Sulistyo Pradipto***	Mohammad Ridwan Rizqi Ramadhani Nasution**
2 Januari 2025 January 2, 2025	Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring.	x	√	x	√	x	√	√	x	√
23 Januari 2025 January 23, 2025	Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring.	x	√	x	√	x	√	√	x	√
24 Februari 2025 February 24, 2025	Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring.	x	√	x	√	x	√	√	x	√
19 Maret 2025 March 19, 2025	Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring.	x	√	x	√	x	√	√	x	√
24 April 2025 April 24, 2025	Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring.	x	√	x	√	x	√	√	x	√****
20 Mei 2025 May 20, 2025	• Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. • Pembahasan Surat Komite Audit tentang Penunjukan Auditor yang akan dituangkan dalam Agenda-5 RUPS Tahunan. • Penetapan Kontrak Manajemen *Final Board of Directors* tahun 2025. • Kesepakatan penunjukan pimpinan rapat dalam RUPS Tahunan Mitratel 28 Mei 2025. • Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring. • Discussion of the Audit Committee's letter regarding the appointment of the Auditor to be included in Agenda-5 of the Annual GMS. • Determination of the Final Management Contract of the Board of Directors for 2025. • Agreement on the appointment of the meeting chair for Mitratel's Annual GMS on May 28, 2025.	x	√	x	√	x	√	√	x	√****
2 Juni 2025 June 2, 2025	Konsolidasi pertama Dewan Komisaris pasca RUPS Tahunan 2025. The first consolidation meeting of the Board of Commissioners following the 2025 Annual GMS.	√	x	√	√	√	x	√	x	x

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Herlan Wijanarko**	Gunawan Susanto	Ibnu Sulistyo Pradipto***	Mohammad Ridwan Rizqi Ramadhani Nasution**
20 Juni 2025 June 20, 2025	• Pengenalan tugas dan fungsi, program kerja, isu, dan pembaruan kegiatan Komite Audit Mitratel. • Tindak lanjut pembentukan komite organ Dewan Komisaris. • Pembaruan kegiatan Komite Evaluasi dan Monitoring Perencanaan dan Risiko. • Introduction to the duties and functions, work programs, issues, and activity updates of Mitratel's Audit Committee. • Follow-up on the establishment of the committees under the Board of Commissioners. • Updates on the activities of Committee for Planning and Risk Evaluation and Monitoring.	√	x	√	√	√	x	√	x	x
22 Juli 2025 July 22, 2025	Pembaruan kegiatan Komite Audit dan Komite Nominasi dan Remunerasi. Appointment of the meeting chair for Mitratel's Extraordinary GMS in 2025.	√	x	√	√	√	x	√	x	x
20 Agustus 2025 August 20, 2025	• Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. • Penunjukkan pimpinan rapat dalam RUPS Luar Biasa Mitratel tahun 2025. • Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring. • Appointment of the meeting chair for Mitratel's Extraordinary GMS in 2025.	√	x	√	√	√	x	√	x	x
24 September 2025 September 24, 2025	Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring.	√	x	√	√	√	x	√	√	x
22 Oktober 2025 October 22, 2025	• Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. • Pembaruan susunan komite organ Dewan Komisaris. • Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring. • Updates to the composition of the committees under the Board of Commissioners.	√	x	√	√	√	x	√	√	x
24 November 2025 November 24, 2025	• Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. • Pembaruan susunan komite organ Dewan Komisaris. • Rencana Kerja dan Anggaran Dewan Komisaris tahun 2026. • Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring. • Updates to the composition of the committees under the Board of Commissioners. • The Board of Commissioners' Work Plan and Budget for 2026.	√	x	√	√	√	x	√	√	x

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Herlan Wijanarko**	Gunawan Susanto	Ibnu Sulistyo Pradipto***	Mohammad Ridwan Rizqi Ramadhani Nasution**
22 Desember 2025 December 22, 2025	• Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. • Laporan Progres Administrasi Dewan Komisaris Tahun 2025. • Isu strategis terkait alur proses pengembangan bisnis non-organik/aksi korporasi dalam lingkup Telkom Group. • Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring. • Progress Report on the Board of Commissioners' Administration for 2025. • Strategic issues related to the process flow of non-organic business development/corporate actions within the Telkom Group.	√	x	√	√****	√	x	√*	√	x
Total Kehadiran dalam Rapat **Total Attendance in Meetings**		**8**	**6**	**8**	**14**	**8**	**6**	**14**	**4**	**6**
Total Rapat **Total Meetings**		**8**	**6**	**8**	**14**	**8**	**6**	**14**	**4**	**6**
Tingkat Kehadiran (%) **Attendance Rate (%)**		**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**
Rata-rata Kehadiran (%) **Average Attendance (%)**		**100,0**								

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.
*** Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025.
**** Untuk setiap suara yang dikuasakan diperhitungkan telah hadir dalam rapat. / Each proxy vote is deemed to be present at the meeting.

Rapat Gabungan Dewan Komisaris dengan Direksi [ARA-A.1.11.2.c3] [ARA-A.1.11.3.c]
Joint Meeting of the Board of Commissioners and the Board of Directors

Tanggal Date	Agenda	Dewan Komisaris Board of Commissioners									Direksi Board of Directors					
		Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Herlan Wijanarko**	Gunawan Susanto	Ibnu Sulistyo Pradipto***	Mohammad Ridwan Rizqi Ramadhani Nasution**	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
13 Januari 2025 January 13, 2025	Kinerja Perseroan *year-to-date* November 2025 dan isu strategis The Company's performance year-to-date, November 2025, and strategic issues.	x	√	x	√	x	√	√	x	√	√	√	√	√	√	x

Tanggal Date	Agenda	Dewan Komisaris Board of Commissioners									Direksi Board of Directors					
		Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Herlan Wijanarko**	Gunawan Susanto	Ibnu Sulistyo Pradipto***	Mohammad Ridwan Rizqi Ramadhani Nasution**	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
30 Januari 2025 January 30, 2025	Kinerja Perseroan tahun 2025 dan isu strategis The Company's performance for 2025 and strategic issues.	x	√	x	√	x	√	√	x	√	√	√	√	√	√	x
25 Februari 2025 Febuary 25, 2025	Kinerja Perseroan *year-to-date* Januari 2025 dan isu strategis. The Company's performance year-to-date, January 2025, and strategic issues.	x	√	x	√	x	√	√	x	√	√	√	√	√	√	x
9 April 2025 April 9, 2025	Kinerja Perseroan *year-to-date* Februari 2025 dan isu strategis. The Company's performance year-to-date, February 2025, and strategic issues.	x	√	x	√****	x	√	√****	x	√	√	√****	√	√	√	x
9 Mei 2025 May 9, 2025	Kinerja Perseroan *year-to-date* Maret (triwulan 1) 2025 dan isu strategis. The Company's performance year-to-date, March (first quarter) 2025, and strategic issues.	x	√	x	√	x	√****	√	x	√	√	√	√	√	√	x
21 Mei 2025 May 21, 2025	• Kinerja Perseroan *year-to-date* April 2025 dan isu strategis. • Persiapan RUPS Tahunan tahun buku 2024. • The Company's performance year-to-date, April 2025, and strategic issues. • Preparation for the Annual GMS for the 2024 financial year.	x	√	x	√	x	√	√	x	√****	√	√	√	√	√	x
23 Juni 2025 June 23, 2025	Kinerja Perseroan *year-to-date* Mei 2025 dan isu strategis. The Company's performance year-to-date, May 2025 and strategic issues.	√	x	√	√	√	x	√	x	x	√	√	√	√	√	√
28 Juli 2025 July 28, 2025	Kinerja Perseroan *year-to-date* Juni (H-1) 2025 dan isu strategis. The Company's performance year-to-date, June (H-1) 2025 and strategic issues.	√	x	√	√****	√	x	√	x	x	√	√	√	√	√	√
25 Agustus 2025 August 25, 2025	• Kinerja Perseroan *year-to-date* Juli 2025 dan isu strategis. • Kesiapan RUPS Luar Biasa Mitratel tahun 2025. • The Company's performance year-to-date, July 2025, and strategic issues. • Readiness for Mitratel's Extraordinary GMS in 2025.	√	x	√	√	√	x	√	x	x	√	√	√	√	√	√

Tanggal Date	Agenda	Dewan Komisaris Board of Commissioners									Direksi Board of Directors					
		Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Herlan Wijanarko**	Gunawan Susanto	Ibnu Sulistyo Pradipto***	Mohammad Ridwan Rizqi Ramadhani Nasution**	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
29 September 2025 September 29, 2025	Kinerja Perseroan *year-to-date* Agustus 2025 dan isu strategis. The Company's performance year-to-date, August 2025 and strategic issues.	√	x	√	√	√	x	√****	√	x	√	√	√	√	√	√
27 Oktober 2025 October 27, 2025	Kinerja Perseroan *year-to-date* September 2025 dan isu strategis. The Company's performance year-to-date, September 2025, and strategic issues.	√	x	√****	√****	√	x	√	√	x	√	√	√	√	√	√
26 November 2025 November 26, 2025	Kinerja Perseroan *year-to-date* Oktober 2025 dan isu strategis. The Company's performance year-to-date, October 2025, and strategic issues.	√	x	√	√	√	x	√	√	x	√	√	√	√	√	√
23 Desember 2025 December 23, 2025	Kinerja Perseroan *year-to-date* November 2025 dan isu strategis. The Company's performance year-to-date, November 2025, and strategic issues.	√	x	√	√	√	x	√****	√	x	√	√	√	√	√****	√
Total Kehadiran dalam Rapat **Total Attendance in Meetings**		**7**	**6**	**7**	**13**	**7**	**6**	**13**	**4**	**6**	**13**	**13**	**13**	**13**	**13**	**7**
Total Rapat **Total Meetings**		**7**	**6**	**7**	**13**	**7**	**6**	**13**	**4**	**6**	**13**	**13**	**13**	**13**	**13**	**7**
Tingkat Kehadiran (%) **Attendance Rate (%)**		**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**
Rata-Rata Kehadiran (%) **Average Attendance (%)**		**100,0**									**100,0**					

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.
*** Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025.
**** Untuk setiap suara yang dikuasakan diperhitungkan telah hadir dalam rapat. / Each proxy vote is deemed to be present at the meeting.

Tingkat kehadiran Dewan Komisaris dalam RUPS tahun 2025 telah diungkapkan pada bagian Rapat Umum Pemegang Saham.

The Board of Commissioners' attendance rate at the GMS in 2025 has been disclosed in the General Meeting of Shareholders section.

Rapat Dewan Komisaris yang Dijadwalkan di Tahun 2026

Rapat Dewan Komisaris rutin*'* yang direncanakan dan dijadwalkan sebanyak 12 kali di tahun 2026 mendatang sebagai berikut:

Board of Commissioners Meetings Scheduled for 2026

The 12 planned and scheduled regular Board of Commissioners' meetings for 2026 are as follows:

Bulan Month	Agenda	
Januari January	• Reviu dan tindak lanjut rapat komite untuk tahun buku 2025. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan). • Laporan terkait masa tugas organ non-Dewan Komisaris.	• Review and follow-up of committee's meetings for the 2025 financial year. • Strategic issues and directions (to be presented at the joint meeting). • Report on the period of services of non-Board of Commissioners organs.
Februari February	• Reviu dan tindak lanjut rapat komite *year-to-date* Januari 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, January 2026. • Strategic issues and directions (to be presented at the joint meeting).
Maret March	• Reviu dan tindak lanjut rapat komite *year-to-date* Februari 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, February 2026. • Strategic issues and directions (to be presented at the joint meeting).
April April	• Reviu dan tindak lanjut rapat komite *year-to-date* Maret 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, March 2026. • Strategic issues and directions (to be presented at the joint meeting).
Mei May	• Reviu dan tindak lanjut rapat komite *year-to-date* April 2026. • *Strategic issue* dan arahan rapat gabungan.	• Review and follow-up of committee's meetings year-to-date, April 2026. • Strategic issues and directions for joint meeting.
Juni Junel	• Reviu dan tindak lanjut rapat komite *year-to-date* Mei 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, May 2026. • Strategic issues and directions (to be presented at the joint meeting).
Juli July	• Reviu dan tindak lanjut rapat komite *year-to-date* Juni 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, June 2026. • Strategic issues and directions (to be presented at the joint meeting).
Agustus August	• Reviu dan tindak lanjut rapat komite *year-to-date* Juli 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, June 2026. • Strategic issues and directions (to be presented at the joint meeting).
September September	• Reviu dan tindak lanjut rapat komite *year-to-date* Agustus 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, August 2026. • Strategic issues and directions (to be presented at the joint meeting).
Oktober October	• Reviu dan tindak lanjut rapat komite *year-to-date* September 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, September 2026. • Strategic issues and directions (to be presented at the joint meeting).
November November	• Reviu dan tindak lanjut rapat komite *year-to-date* Oktober 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, October 2026. • Strategic issues and directions (to be presented at the joint meeting).
Desember December	• Reviu dan tindak lanjut rapat komite *year-to-date* November 2026. • *Strategic issue* dan arahan (yang akan disampaikan dalam rapat gabungan).	• Review and follow-up of committee's meetings year-to-date, November 2026. • Strategic issues and directions (to be presented at the joint meeting).

Catatan / Note:

* Selain agenda rapat rutin, Dewan Komisaris sewaktu-waktu dapat melaksanakan rapat di luar rapat rutin yang diagendakan untuk pembahasan hal-hal yang akan menjadi keputusan Dewan Komisaris, termasuk dan tidak terbatas pada persetujuan atas usulan rencana aksi korporasi, persetujuan atas usulan *rolling* RJPP, persetujuan atas usulan RKAP, dan hal-hal lain, dengan mengacu kepada Anggaran Dasar serta peraturan yang berlaku. / In addition to the routine meeting agenda, the Board of Commissioners may at any time hold meetings outside the routine meeting agenda to discuss matters that will become Board of Commissioners' decisions, including but not limited to approval of proposed corporate action plans, approval of proposed rolling RJPP, approval of proposed RKAP, and other matters, with reference to the Articles of Association and applicable regulations.

Pelaksanaan Tugas Dewan Komisaris

Pada tahun 2025, Dewan Komisaris telah menjalankan fungsi pengawasan dan pemberian nasihat kepada Direksi melalui berbagai kegiatan yang meliputi:

1. Melaksanakan rapat rutin Dewan Komisaris untuk menerima laporan serta merumuskan keputusan berdasarkan pembahasan dalam komite-komite Dewan Komisaris, termasuk Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko.
2. Melaksanakan rapat gabungan dengan Direksi secara rutin sebagai bagian dari pengawasan dan pemberian arahan terkait kinerja, pengelolaan manajemen risiko, dan penerapan GCG, serta berbagai aspek strategis lainnya.
3. Melaksanakan kunjungan (site visit) ke lokasi aset Mitratel di Sumatra Utara dan Sumatra Barat untuk mendapatkan gambaran langsung mengenai kondisi di lapangan serta dinamika pengelolaan operasional, khususnya dalam recovery infrastruktur telekomunikasi yang terdampak dalam bencana Sumatra dalam kewenangan Mitratel.
4. Penyampaian nasihat dan pendapat Dewan Komisaris terkait Pengajuan Rencana Jangka Panjang Perusahaan Mitratel 2026-2030.
5. Penetapan RKAP Tahun 2026.
6. Memberikan konsultansi, arahan, persetujuan, dan/atau permintaan kajian ulang atas rencana serta pelaksanaan aksi korporasi perusahaan, setelah melalui pembahasan di Komite Evaluasi dan Monitoring Perencanaan dan Risiko.
7. Melaksanakan evaluasi atas profil risiko perusahaan, baik untuk tahun berjalan (2025) maupun proyeksi tahun 2026.
8. Melaksanakan evaluasi dan persetujuan terhadap penilaian key performance indicator Direksi, khususnya terkait dengan pertumbuhan laba year-on-year setelah melalui pembahasan mendalam di Komite Nominasi dan Remunerasi.
9. Melaksanakan review serta memberikan masukan atas tindak lanjut Laporan Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan yang disampaikan oleh Komite Audit.
10. Memberikan persetujuan atas lingkup pekerjaan audit, termasuk audit atas Laporan Keuangan Konsolidasian Perseroan serta owner's estimated beban audit tahun buku 2025 beserta perubahannya setelah dilakukan allignment dengan beban integrated audit induk perusahaan.
11. Menerima laporan, mengevaluasi, memonitor, serta memberikan masukan bila diperlukan terkait tindak lanjut penanganan whistleblower.
12. Menyampaikan nasihat berkaitan dengan pelaksanaan MESOP tahun 2025 atau penyampaian nasihat Dewan Komisaris tentang permohonan persetujuan atas tindakan yang memerlukan persetujuan Dewan Komisaris.

Implementation of Board of Commissioners' Duties

In 2025, the Board of Commissioners carried out its supervisory and advisory functions to the Board of Directors through various activities, including:

1. Conducting regular meetings of the Board of Commissioners to receive reports and formulating decisions based on discussions within the Board of Commissioners' committees, including the Audit Committee, the Nomination and Remuneration Committee, as well as the Committee for Planning and Risk Evaluation and Monitoring.
2. Holding regular joint meetings with the Board of Directors as part of the supervisory function and providing direction related to performance, risk management, and the implementation of GCG, as well as other strategic aspects.
3. Conducting site visits to Mitratel's asset locations in North Sumatra and West Sumatra to obtain a direct overview of on-site conditions and the dynamics of operational management, particularly in the recovery of telecommunications infrastructure affected by the Sumatra disaster within Mitratel's authority.
4. Providing advice and opinions of the Board of Commissioners regarding the submission of Mitratel's Long-Term Corporate Plan for 2026–2030.
5. Approving the Company's Work Plan and Budget (RKAP) for 2026.
6. Providing consultation, direction, approval, and/or requesting a review of the Company's planned and implemented corporate actions, following discussions in the Committee for Planning and Risk Evaluation and Monitoring..
7. Conducting an evaluation of the Company's risk profile, both for the current year (2025) and the projection for 2026.
8. Conducting an evaluation and approving the assessment of the Board of Directors' key performance indicators, particularly in relation to year-on-year profit growth, following in-depth discussions in the Nomination and Remuneration Committee.
9. Reviewing and providing input on the follow-up to the Annual Audit Work Program and the Annual Non-Audit Work Program submitted by the Audit Committee.
10. Approving the scope of audit work, including the audit of the Company's Consolidated Financial Statements as well as the owner's estimated audit fees for the 2025 financial year, including any revisions following alignment with the integrated audit fees of the parent company.
11. Receiving reports, evaluating, monitoring, and providing input, if necessary, regarding the follow-up handling of whistleblower reports.
12. Providing advice related to the implementation of the 2025 MESOP or providing advice to the Board of Commissioners regarding requests for approval of actions requiring the approval of the Board of Commissioners.

Pengembangan Kompetensi Dewan Komisaris [ARA-A.1.11.3.d]

Kebijakan Pengembangan Kompetensi Dewan Komisaris [ARA-A.1.11.3.d1]

Board Manual mengatur kebijakan pengembangan kompetensi bagi Dewan Komisaris guna meningkatkan efektivitas pelaksanaan tugas dan tanggung jawabnya. Anggota Dewan Komisaris yang mengikuti program pelatihan atau seminar wajib menyampaikan hasil pembelajaran kepada anggota lainnya melalui presentasi dan laporan tertulis. Adapun program peningkatan kompetensi yang dapat diikuti oleh Dewan Komisaris meliputi:

1. Pengetahuan berkaitan dengan prinsip-prinsip hukum korporasi dan peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perseroan, serta sistem pengendalian internal.
2. Pengetahuan berkaitan dengan kebijakan pemerintah terkait lingkungan strategis Perseroan, *core business* Perseroan, dan perkembangan mutakhir industri Perseroan.
3. Pengetahuan berkaitan dengan manajemen strategis dan formulasinya.
4. Pengetahuan berkaitan dengan manajemen risiko.
5. Pengetahuan berkaitan dengan pelaporan keuangan yang berkualitas.

Berikut merupakan rincian program pengembangan kompetensi yang telah diikuti oleh Dewan Komisaris sepanjang tahun 2025: [ARA-A.1.11.3.d2]

Board of Commissioners' Competency Development [ARA-A.1.11.3.d]

Competency Development Policy for the Board of Commissioners [ARA-A.1.11.3.d1]

The Board Manual regulates the competency development policy for the Board of Commissioners to enhance effectiveness of performance of duties and responsibilities. Members of the Board of Commissioners who participate in training programs or seminars are required to convey the learning outcomes to other members through presentations and written reports. The competency development programs that may be attended by the Board of Commissioners include:

1. Knowledge on the principles of corporate laws and laws and regulations on the Company's business activities, as well as the internal control system.
2. Knowledge on government policies related to the Company's strategic environment, core business, and the latest developments in the Company's industry.
3. Knowledge on strategic management and its formulation.
4. Knowledge on risk management.
5. Knowledge on sound financial reporting.

The following are the details of competency development programs attended by the Board of Commissioners throughout 2025: [ARA-A.1.11.3.d2]

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
Fadli Tri Hartono*	Komisaris Utama President Commissioner	*Training High Altitude Platform Station (HAPS)/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Sertifikasi *Qualified Risk Governance Profesional* (QRGP) Qualified Risk Governance Profesional (QRGP) Certification	Telkom Corporate University bekerja sama dengan LPS-MKS (Lembaga Sertifikasi Terakreditasi) Telkom Corporate University in collaboration with LPS-MKS (Accredited Certification Body)
		Executive Tech Briefing 2025: Artificial Intelligence (AI) in Tower Business	Telkom Corporate University
Ratu Ayu Isyana Bagoes Oka*	Komisaris Commissioner	*Training HAPS/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University
Mira Tayyiba	Komisaris Commissioner	*Training HAPS/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University
Faisal Amir Masduki*	Komisaris Commissioner	*Training HAPS/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University
Gunawan Susanto	Komisaris Independen Independent Commissioner	*Training HAPS/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University
Ibnu Sulistyo Pradipto**	Komisaris Independen Independent Commissioner	*Training HAPS/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025.

Program Orientasi/Pengenalan bagi Anggota Dewan Komisaris Baru

[ARA-A.1.11.3.d1]

Perseroan menerapkan program orientasi bagi anggota Dewan Komisaris yang baru diangkat untuk memperkenalkan profil, kegiatan usaha, serta tata kelola Perseroan. Program ini bertujuan agar anggota baru memahami peran, tanggung jawab, dan prinsip GCG yang diterapkan, sehingga dapat beradaptasi dan berkontribusi secara efektif. Pelaksanaan program orientasi menjadi tanggung jawab Sekretaris Perusahaan atau pihak yang menjalankan fungsinya, dengan materi yang mencakup antara lain:

1. Pengenalan mengenai Perseroan termasuk visi, misi, strategi, kinerja, kondisi keuangan, risiko, dan perkembangan terkini Perseroan.
2. Pemahaman tentang industri telekomunikasi, termasuk pengetahuan tentang produk-produk Perseroan.
3. Pemahaman terhadap regulasi dan kebijakan pemerintah, khususnya terhadap industri telekomunikasi.
4. Pemahaman terhadap aspek finansial (*financial literacy*), khususnya terkait pemeriksaan Laporan Keuangan, termasuk namun tidak terbatas pada neraca keuangan, laporan laba rugi, laporan arus kas, dan laporan perubahan ekuitas, serta catatan atas laporan keuangan perusahaan terbuka.
5. Pelaksanaan prinsip-prinsip GCG di Perseroan, *Governance, Risk and Compliance* yang terintegrasi, dan *whistleblowing system,* termasuk etika dan norma yang berlaku di lingkungan Perseroan.
6. Pengetahuan yang berkaitan dengan ESG dan *sustainability reporting* yang berlaku di Perseroan berdasarkan ketentuan peraturan perundang-undangan dan Anggaran Dasar.
7. *Sharing session* dengan pemangku kebijakan maupun regulator.
8. Pengetahuan berkaitan dengan hukum keuangan negara dan pencegahan tindak pidana korupsi.
9. Peran, tugas, dan tanggung jawab Dewan Komisaris dan Direksi, termasuk Internal Audit dan Komite, serta organ pendukung lainnya.
10. Perkenalan dengan jajaran manajemen dan kunjungan ke masing-masing Unit Perseroan.

Penyusunan materi program orientasi dilakukan dengan memperhatikan arahan Direksi serta masukan dari Dewan Komisaris. Selambat-lambatnya 3 bulan setelah program dilaksanakan, Sekretaris Perusahaan atau pihak yang menjalankan fungsinya wajib melakukan evaluasi atas efektivitas pelaksanaan program tersebut.

Pada tahun 2025, terdapat 2 kali perubahan Dewan Komisaris. Berdasarkan hal tersebut, Perseroan melaksanakan program orientasi bagi Dewan Komisaris dan Direksi yang baru pertama kali diangkat pada 5 Juni 2025 dan 26 September 2025.

Orientation/Induction Program for New Members of the Board of Commissioners

[ARA-A.1.11.3.d1]

The Company implements an orientation program for newly appointed members of the Board of Commissioners to introduce the Company's profile, business activities, and governance. This program aims to ensure that new members understand their roles, responsibilities, and the GCG principles applied, thereby enabling them to adapt and contribute effectively. The implementation of orientation program is the responsibility of Corporate Secretary or the party performing its function, with materials including, among others:

1. Introduction of the Company including its vision, mission, strategy, performance, financial condition, risks, and the latest developments of the Company.
2. Understanding of the telecommunications industry, including the Company's products knowledge.
3. Understanding of government regulations and policies, especially related to the telecommunications industry.
4. Understanding of financial aspects (financial literacy), particularly related to examining Financial Statements, including but not limited to the financial balance sheet, profit and loss statement, cash flow statement, and statement of changes in equity, as well as notes to the financial statements of public companies.
5. Implementation of GCG principles within the Company, integrated Governance, Risk and Compliance, and the whistleblowing system, including ethics and norms applicable within the Company.
6. Knowledge on ESG and sustainability reporting applicable within the Company based on laws and regulations and the Articles of Association.
7. Sharing sessions with policy makers and regulators.
8. Knowledge on state financial law and prevention of corruption crimes.
9. Roles, duties, and responsibilities of the Board of Commissioners and the Board of Directors, including the Internal Audit and Committees, as well as other supporting organs.
10. Introduction to the management and visits to each unit of the Company.

The orientation program materials are prepared by considering the Board of Directors' directions as well as the Board of Commissioners' input. No later than 3 months after the program is held, the Corporate Secretary or the party performing its function is required to evaluate the effectiveness of the program.

In 2025, there were 2 changes in the composition of the Board of Commissioners. Accordingly, the Company conducted orientation programs for members of the Board of Commissioners and the Board of Directors who were appointed for the first time on June 5, 2025, and September 26, 2025.

Penilaian Kinerja Dewan Komisaris
[ARA-A.1.11.3.e]

Penilaian Kinerja Dewan Komisaris berdasarkan *Key Performance Indicator*

1. **Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja**
   [ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]
   Penilaian kinerja Dewan Komisaris berdasarkan *Key Performance Indicator* (KPI) dievaluasi setiap triwulan dan diagregasi pencapaiannya dalam 1 tahun. Penyusunan KPI dilakukan dengan menuangkan tugas-tugas ke dalam KPI. Penyusunan KPI untuk evaluasi anggota Dewan Komisaris dilakukan secara *collegial* dan *self-assessment*. Selanjutnya, usulan KPI ini diajukan kepada Dewan Komisaris untuk mendapatkan persetujuan.

2. **Kriteria Penilaian** [ARA-A.1.11.3.e2]
   Kriteria yang digunakan dalam penilaian kinerja mencakup tingkat partisipasi anggota Dewan Komisaris dalam rapat dan kegiatan Perseroan, pencapaian target, dan sasaran kerja, baik dalam menjalankan fungsinya sebagai anggota Dewan Komisaris maupun sebagai anggota Komite.
3. **Hasil Penilaian**
   Pada tahun 2025, hasil evaluasi kinerja berbasis KPI menunjukkan bahwa Dewan Komisaris telah melaksanakan fungsi pengawasan secara efektif dan sesuai dengan tanggung jawabnya.

Penilaian Kinerja Dewan Komisaris berdasarkan *Self-Assessment*

1. **Kebijakan, Prosedur, dan Pelaksanaan Penilaian Kinerja** [ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]
   Berdasarkan Peraturan bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025, terdapat kebijakan untuk penilaian sendiri (*self-assessment*) yang diungkapkan pada Laporan Tahunan. Kebijakan ini dirancang untuk memastikan akuntabilitas dan mendukung upaya peningkatan kinerja Dewan Komisaris secara berkesinambungan.

   Self-assessment dilakukan oleh masing-masing anggota Dewan Komisaris untuk mengevaluasi/menilai pelaksanaan kinerja Dewan Komisaris secara kolegial. Kebijakan ini tidak dimaksudkan untuk menilai kinerja individu anggota Dewan Komisaris, melainkan fokus pada pencapaian kolektif Dewan Komisaris sebagai satu kesatuan. Dengan pendekatan ini, setiap anggota Dewan Komisaris diharapkan dapat berkontribusi dalam memperbaiki dan meningkatkan kinerja Dewan Komisaris secara keseluruhan dan berkesinambungan.

   Self-assessment anggota Dewan Komisaris dilakukan oleh komite yang menjalankan fungsi nominasi dan remunerasi, yang diketuai oleh salah satu anggota

Board of Commissioners' Performance Assessment [ARA-A.1.11.3.e]

Board of Commissioners' Performance Assessment based on Key Performance Indicators

1. **Policy, Procedure, Implementation, and Party Conducting Performance Assessment**
   [ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]
   The Board of Commissioners' performance assessment based on Key Performance Indicators (KPI) is evaluated quarterly and aggregated over a 1-year period. The formulation of KPIs involves translating duties into measurable indicators. The development of KPIs for evaluating members of the Board of Commissioners is conducted collegially and through self-assessment. The proposed KPIs are then submitted to the Board of Commissioners for approval.
2. **Assessment Criteria** [ARA-A.1.11.3.e2]
   The criteria used in performance evaluation include the level of participation of Board of Commissioners' members in meetings and Corporate activities, achievement of targets, and work objectives, both in fulfilling their roles as Board of Commissioners members and as Committee members.
3. **Assessment Results**
   In 2025, the results of KPI-based performance evaluation indicate that the Board of Commissioners has carried out its supervisory function effectively and in accordance with its responsibilities.

Board of Commissioners' Performance Assessment based on Self-Assessment

1. **Policy, Procedure, and Implementation of Performance Assessment** [ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]
   According to the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025, there is a self-assessment policy disclosed in the Annual Report. This policy is designed to ensure accountability and support continuous improvement in the Board of Commissioners' performance.

   The self-assessment is conducted by each member of the Board of Commissioners to evaluate/assess the Board of Commissioners' performance collectively. This policy is not intended to assess the individual performance of Board of Commissioners' members, but focuses on the collective achievements of the Board of Commissioners as a whole. Through this approach, each Board of Commissioners' member is expected to contribute to improving and enhancing the overall and continuous performance of the Board of Commissioners.

   The Board of Commissioners' self-assessment is conducted by the committee performing nomination and remuneration functions, chaired by one of the Board of Commissioners'

Dewan Komisaris. Penilaian ini mencakup tujuan dan maksud pelaksanaannya, dilakukan secara berkala sesuai jadwal yang ditetapkan, serta menggunakan tolok ukur atau kriteria penilaian yang telah direkomendasikan oleh Komite Nominasi dan Remunerasi.

2. **Kriteria Penilaian** [ARA-A.1.11.3.e2]
   Evaluasi dilakukan berdasarkan kriteria yang telah disusun, yaitu penerapan GCG, aspirasi Pemegang Saham, penerapan *absolute* target untuk RKAP dan KPI, serta ketentuan perundang-undangan, dengan mempertimbangkan rekomendasi dari Komite Nominasi dan Remunerasi.
3. **Hasil Penilaian**
   Pada tahun 2025, hasil penilaian kinerja menunjukkan bahwa Dewan Komisaris telah menjalankan tugas dan tanggung jawabnya secara optimal. Kinerja efektif tersebut turut berkontribusi pada capaian positif Perseroan di tengah tantangan dan dinamika ekonomi sepanjang tahun 2025.

Penilaian Kinerja Komite di Bawah Dewan Komisaris [ARA-A.1.11.3.f]

Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja

[ARA-A.1.11.3.f1]

Dewan Komisaris melakukan evaluasi kinerja komite di bawahnya setiap akhir tahun buku dengan meninjau laporan pelaksanaan tugas dan hasil kegiatan masing-masing komite. Berdasarkan *Board Manual* tertanggal 31 Juli 2025, penilaian dilakukan melalui mekanisme *self-assessment* oleh Komite Nominasi dan Remunerasi. Pada tahun 2025, hasil evaluasi menunjukkan bahwa seluruh komite berhasil mencapai tingkat kinerja sebesar 100,0%, dengan rincian sebagai berikut:

1. Komite Audit:
   a. Melakukan *review* dan supervisi terhadap rencana serta pelaksanaan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT), dengan pencapaian 100,0%.
   b. Melaksanakan evaluasi dan memberikan rekomendasi terkait rencana penunjukan auditor dan/atau kantor akuntan publik, dengan pencapaian 100,0%.
   c. Melaksanakan monitoring terhadap audit terintegrasi dan proses pelaporan keuangan, dengan pencapaian 100,0%.
   d. Menindaklanjuti disposisi kegiatan Dewan Komisaris yang membutuhkan kajian lebih lanjut, dengan pemenuhan 100,0%.
2. Komite Evaluasi dan Monitoring Perencanaan dan Risiko:
   a. Melakukan evaluasi terhadap performa Perseroan sesuai dengan rencana kerja tahunan, dengan pencapaian 100,0%.
   b. Melaksanakan review atas program investasi organik dan inorganik Perseroan tahun 2025, dengan pencapaian 100,0%.

members. This assessment includes its objectives and purposes, is carried out periodically according to a predetermined schedule, and utilizes benchmarks or evaluation criteria recommended by the Nomination and Remuneration Committee.

2. **Assessment Criteria** [ARA-A.1.11.3.e2]
   The assessment is based on predetermined criteria, including the implementation of GCG, Shareholder aspirations, the application of absolute target for the RKAP and KPI, as well as laws and regulations, while considering recommendations from the Nomination and Remuneration Committee.
3. **Assessment Results**
   In 2025, the performance assessment results indicate that the Board of Commissioners has carried out its duties and responsibilities optimally. Such effective performance also contributed to the Company's positive achievements amid the economic challenges and dynamics throughout 2025.

Performance Assessment of Committees Under the Board of Commissioners

[ARA-A.1.11.3.f]

Policies, Procedures, Implementation, and Party Conducting Performance Assessment

[ARA-A.1.11.3.f1]

The Board of Commissioners conducts performance evaluations of the committees under its supervision at the end of each financial year by reviewing reports on the implementation of duties and the results of each committee's activities. Based on the Board Manual dated July 31, 2024, the assessment is conducted through a self-assessment mechanism by the Nomination and Remuneration Committee. In 2025, the evaluation results show that all committees achieved a performance level of 100.0%, with details as follows:

1. Audit Committee:
   a. Reviewing and supervising the plan and implementation of the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT), with an achievement of 100.0%.
   b. Conducting evaluations and providing recommendations regarding the plan for the appointment of the auditor and/or public accounting firm, with an achievement of 100.0%.
   c. Monitoring the integrated audit and financial reporting processes, with an achievement of 100.0%.
   d. Following up on the Board of Commissioners' activity dispositions requiring further review, with a completion rate of 100.0%.
2. Committee for Planning and Risk Evaluation and Monitoring:
   a. Evaluating the Company's performance in accordance with the annual work plan, achieving 100.0%.
   b. Conducting a review of the Company's 2025 organic and inorganic investment programs, achieving 100.0%.

c. Melaksanakan monitoring terhadap implementasi program *financing*, pengelolaan *excess cash management,* dan *risk management*, dengan pencapaian 100,0%.
d. Menindaklanjuti disposisi kegiatan Dewan Komisaris yang membutuhkan kajian lebih lanjut, dengan pemenuhan 100,0%.

3. Komite Nominasi dan Remunerasi:
   a. Melakukan monitoring dan evaluasi terhadap pelaksanaan dan penilaian kinerja (KPI) Direksi dan/atau Komisaris Perseroan, dengan pemenuhan 100,0%.
   b. Melaksanakan *review* dan memberikan masukan terhadap efektivitas sistem talent management Perseroan, dengan pemenuhan 100,0%.
   c. Melaksanakan *review* dan memberikan rekomendasi terhadap besaran dan kesesuaian remunerasi Direksi dan/atau Komisaris, dengan pemenuhan 100,0%.
   d. Melaksanakan *review* dan memberikan rekomendasi atas usulan calon Direksi dan/atau Komisaris untuk tahun 2025, dengan pemenuhan 100,0%.
   e. Menindaklanjuti disposisi kegiatan Dewan Komisaris yang membutuhkan kajian lebih lanjut, dengan pemenuhan 100,0%.

Kriteria Penilaian [ARA-A.1.11.3.f2]

Kriteria yang digunakan dalam penilaian kinerja mencakup tingkat partisipasi anggota Dewan Komisaris dalam rapat dan kegiatan Perseroan, serta pencapaian target dan sasaran kerja, baik dalam menjalankan fungsinya sebagai anggota Dewan Komisaris maupun sebagai anggota komite.

Hasil Penilaian

Sepanjang tahun 2025, seluruh komite di bawah Dewan Komisaris telah menjalankan fungsi dan tanggung jawabnya dengan baik, dengan rincian kinerja sebagai berikut:

1. Komite Audit

   Komite Audit dinilai memiliki kinerja yang sangat baik dalam menjalankan fungsi pengawasan (oversight) bagi Dewan Komisaris. Sepanjang tahun 2025, Komite Audit berperan aktif dalam:
   a. Mengawal dan mengawasi proses audit oleh auditor independen.
   b. Mengevaluasi serta memberikan rekomendasi atas hasil audit internal dan eksternal.
   c. Membahas Laporan Keuangan Konsolidasian secara berkala.
   d. Mengevaluasi dan memberikan rekomendasi terkait profil risiko Mitratel.

   Selain itu, Komite Audit juga turut mengawasi serta memastikan tindak lanjut atas proses pengaduan pelanggaran, mulai dari penerimaan laporan hingga penyelesaian dan tindakan lanjutan. Pengaduan tersebut dikelola melalui Mitratel Integrity Line, yaitu sistem

c. Monitoring the implementation of the financing program, excess cash management, and risk management, achieving 100.0%.
d. Following up on the Board of Commissioners' activity dispositions requiring further study, achieving 100.0% completion.

3. Nomination and Remuneration Committee:
   a. Monitoring and evaluating the implementation and performance assessment (KPI) of the Company's Board of Directors and/or Board of Commissioners, achieving 100.0% completion.
   b. Reviewing and providing input on the effectiveness of the Company's talent management system, achieving 100.0% completion.
   c. Reviewing and providing recommendations on the amount and appropriateness of the remuneration for the Board of Directors and/or Board of Commissioners, achieving 100.0% completion.
   d. Reviewing and providing recommendations on the proposed candidates for the Board of Directors and/or Board of Commissioners for 2025, achieving 100.0% completion.
   e. Following up on the Board of Commissioners' activity dispositions requiring further study, achieving 100.0% completion.

Assessment Criteria [ARA-A.1.11.3.f2]

The performance assessment criteria include the level of participation of the Board of Commissioners' members in meetings and Company activities, as well as the achievement of targets and work objectives in their roles as both member of the Board of Komisaris maupun sebagai anggota komite.

Assessment Results

Throughout 2025, all committees under the Board of Commissioners carried out their functions and responsibilities properly, with the following performance details:

1. Audit Committee

   The Audit Committee was assessed to have performed very well in carrying out its oversight function for the Board of Commissioners. Throughout 2025, the Audit Committee actively contributed to:
   a. Overseeing and supervising the audit process conducted by the independent auditor.
   b. Evaluating and providing recommendations on the results of internal and external audits.
   c. Discussing the Consolidated Financial Statements on a regular basis.
   d. Evaluating and providing recommendations related to Mitratel's risk profile.

   In addition, the Audit Committee also oversaw and ensured the follow-up of the violation reporting process, from the receipt of reports to their resolution and subsequent actions. These reports were managed through Mitratel Integrity Line, a violation reporting system or whistleblowing

pelaporan pelanggaran atau whistleblowing system yang telah disediakan oleh manajemen Mitratel. Komitmen ini memperkuat upaya Perseroan dalam mengelola risiko kepatuhan (compliance) serta memastikan penerapan GCG yang efektif.

2. Komite Nominasi dan Remunerasi
   Komite Nominasi dan Remunerasi dinilai memiliki kinerja yang sangat baik dengan memberikan berbagai rekomendasi strategis sepanjang tahun 2025, antara lain:
   a. Mengevaluasi dan memberikan nasihat dalam penyusunan KPI Direksi hingga mekanisme cascading pada karyawan di Perseroan.
   b. Melakukan monitoring pencapaian kinerja secara rutin melalui KPI Direksi Perseroan.
   c. Rekomendasi remunerasi Direksi dan Dewan Komisaris kepada Pemegang Saham.
   d. Melakukan evaluasi dan memberikan nasihat dalam kebijakan dan implementasi praktik human capital management di Perseroan.

   Selain itu, komite juga melakukan evaluasi sebagai dasar dalam memberikan masukan kepada Direksi terkait pengelolaan human capital management. Evaluasi ini merupakan tindak lanjut dari maturity assessment yang dilakukan oleh Kementerian BUMN, dengan berfokus pada aspek-aspek sebagai berikut:
   a. Sistem manajemen dan penilaian kinerja karyawan.
   b. Sistem talent management yang mencakup akuisisi, pengembangan, hingga pemetaan talenta kunci Perseroan.
   c. Sistem remunerasi karyawan.

3. Komite Evaluasi dan Monitoring Perencanaan dan Risiko
   Komite Evaluasi dan Monitoring Perencanaan dan Risiko dinilai memiliki kinerja yang sangat baik dalam melakukan evaluasi menyeluruh terhadap RJPP dan RKAP. Komite ini berperan dalam:
   a. Memastikan keselarasan implementasi RKAP dengan sasaran yang telah disetujui.
   b. Mengawasi program investasi Perseroan dalam RKAP, termasuk implementasi program value growth story dan penyerapan anggaran strategi.
   c. Memantau enterprise risk management dan project risk management untuk proyek strategis yang telah mendapat persetujuan Dewan Komisaris.

   Penilaian ini mencerminkan komitmen kuat komite dalam memastikan efektivitas perencanaan strategis serta mitigasi risiko, baik yang terkait dengan risiko strategis, finansial, maupun operasional.

system provided by Mitratel's management. This commitment strengthened the Company's efforts in managing compliance risks and ensuring the effective implementation of Good Corporate Governance (GCG).

2. Nomination and Remuneration Committee
   The Nomination and Remuneration Committee was assessed to have performed very well, providing various strategic recommendations throughout 2025, including:
   a. Evaluating and providing advice in the preparation of the Board of Directors' KPIs, including the cascading mechanism to employees within the Company.
   b. Monitoring the achievement of performance targets on a regular basis through the Company's Board of Directors' KPIs.
   c. Providing recommendations on the remuneration of the Board of Directors and the Board of Commissioners to the Shareholders.
   d. Evaluating and providing advice on the policies and implementation of human capital management practices within the Company.

   In addition, the Committee also conducted an evaluation as a basis for providing input to the Board of Directors regarding the management of human capital management. This evaluation was a follow-up to the maturity assessment conducted by the Ministry of State-Owned Enterprises, focusing on the following aspects:
   a. Employee performance management and assessment system.
   b. Talent management system, including the acquisition, development, and mapping of the Company's key talents.
   c. Employee remuneration system.

3. Committee for Planning and Risk Evaluation and Monitoring
   The Committee for Planning and Risk Evaluation and Monitoring was assessed to have performed very well in conducting a comprehensive evaluation of the RJPP and the RKAP. The Committee plays a role in:
   a. Ensuring the alignment of RKAP implementation with the approved targets.
   b. Overseeing the Company's investment programs under the RKAP, including the implementation of the value growth story program and the utilization of the strategic budget.
   c. Monitoring enterprise risk management and project risk management for strategic projects that have obtained approval from the Board of Commissioners.

   This assessment reflects the Committee's strong commitment to ensuring the effectiveness of strategic planning and risk mitigation, including those related to strategic, financial, and operational risks.

Informasi Komite di Bawah Dewan Komisaris
Information on Committees under the Board of Commissioners

Perseroan memiliki Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko sebagai komite pendukung Dewan Komisaris dalam menjalankan fungsi pengawasan dan penerapan tata kelola perusahaan.

The Company has an Audit Committee, a Nomination and Remuneration Committee, and a Committee for Planning and Risk Evaluation and Monitoring as committees supporting the Board of Commissioners in carrying out its oversight function and the implementation of corporate governance.

Komite Audit [ARA-A.1.11.6]

Komite Audit merupakan komite independen yang bertugas membantu Dewan Komisaris dalam mengawasi penerapan tata kelola perusahaan, manajemen risiko, dan sistem pengendalian internal Perseroan. Komite Audit bertanggung jawab langsung kepada Dewan Komisaris dan dibentuk sesuai dengan Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Pedoman Kerja Komite Audit

Komite Audit menjalankan tugas dan tanggung jawabnya berdasarkan Piagam Komite Audit yang disahkan melalui Surat Keputusan Dewan Komisaris No. 004/DEKOM-DMT/08/2021, sebagai pedoman dalam melaksanakan fungsi pengawasan dan pemberian rekomendasi kepada Dewan Komisaris.

Komposisi Komite Audit

Komite Audit terdiri atas sekurang-kurangnya 3 anggota, termasuk 1 Komisaris Independen yang menjabat sebagai Ketua serta anggota lain yang berasal dari luar Perseroan. Masa jabatan anggota Komite Audit disesuaikan dengan masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar, dan dapat diperpanjang untuk 1 periode berikutnya. Susunan Komite Audit Perseroan pada tahun 2025 sebagai berikut:

Audit Committee [ARA-A.1.11.6]

The Audit Committee is an independent committee tasked with assisting the Board of Commissioners in overseeing the implementation of the Company's corporate governance, risk management, and internal control system. The Audit Committee is directly accountable to the Board of Commissioners and is established in line with Financial Services Authority Regulation No. 55/POJK.04/2015 on the Establishment and Guidelines for the Implementation of Audit Committee's Work.

Audit Committee Charter

The Audit Committee performs its duties and responsibilities based on the Audit Committee Charter ratified through the Board of Commissioners' Decision Letter No. 004/DEKOM-DMT/08/2021, which serves as a guideline in carrying out its supervisory function and providing recommendations to the Board of Commissioners.

Composition of Audit Committee

The Audit Committee consists of at least 3 members, including 1 Independent Commissioner serving as Chairman and other members originating from outside the Company. The term of office of the Audit Committee members is aligned with the term of office of the Board of Commissioners as stipulated in the Articles of Association and may be extended for 1 subsequent term. The composition of the Company's Audit Committee in 2025 is as follows:

Periode 1 Januari 2025-19 Juni 2025
Period of January 1, 2025-June 19, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Mohammad Ridwan Rizqi Ramadhani Nasution	Ketua Chairman	Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023	2023-2025	Komisaris Independen Independent Commissioner
Gunawan Susanto	Anggota Member	Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023	2023-2025	Komisaris Independen Independent Commissioner

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Muchamad Noor Hidayat	Anggota Member	Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023	2023-2025	Pihak Independen Independent Party
Sarimin Mietra Sardi	Anggota Member	Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023	2023-2025	Pihak Independen Independent Party

Periode 20 Juni 2025-29 Oktober 2025
Period of June 20, 2025-October 29, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Gunawan Susanto	Ketua Chairman	Keputusan Dewan Komisaris No. 055/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Board of Commissioners' Decision No. 055/DEKOM-DMT/06/2025 dated June 20, 2025	2025	Komisaris Independen Independent Commissioner
Sarimin Mietra Sardi	Anggota Member	Keputusan Dewan Komisaris No. 055/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Board of Commissioners' Decision No. 055/DEKOM-DMT/06/2025 dated June 20, 2025	2025	Pihak Independen Independent Party
Muchamad Noor Hidayat	Anggota Member	Keputusan Dewan Komisaris No. 055/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Board of Commissioners' Decision No. 055/DEKOM-DMT/06/2025 dated June 20, 2025	2025	Pihak Independen Independent Party

Periode 30 Oktober-31 Desember 2025
Period of June 20, 2025-October 29, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Ibnu Sulistyo Pradipto	Ketua Chairman	Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025	2025-2030	Komisaris Independen Independent Commissioner
Gunawan Susanto	Anggota Member	Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025	2025-2028	Komisaris Independen Independent Commissioner
Sarimin Mietra Sardi	Anggota Member	Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025	2025-2026	Pihak Independen Independent Party
Muchamad Noor Hidayat	Anggota Member	Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025	2025-2026	Pihak Independen Independent Party

Profil Komite Audit
Profile of Audit Committee



Ibnu Sulistyo Pradipto*

Ketua [ARA-A.1.11.6.a]
Chairman

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.f]

Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025(2025-2030).
Board of Commissioners' Decision No. 001/DEKOM-DMT/06/2022 dated October 30, 2025 (2025-2030).

Profil lengkap dapat dilihat pada bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.6.b] [ARA-A.1.11.6.c] [ARA-A.1.11.6.d] [ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.e2] [ARA-A.1.11.6.e3] [ARA-A.1.11.6.e4] [ARA-B.A.4.a]

* Menjabat sebagai Ketua Komite Audit terhitung sejak 30 Oktober 2025 hingga tahun 2030. / Serving as Chairman of the Audit Committee from October 30, 2025, until 2030.



Gunawan Susanto*

Anggota [ARA-A.1.11.6.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.f]

Periode 1 Januari 2025-19 Juni 2025:
Period of January 1, 2025-June 19, 2025:
Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023-2025) sebagai anggota Komite Audit.
Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023 (2023-2025) as member of the Audit Committee.

Periode 20 Juni 2025-29 Oktober 2025:
Period of June 20, 2025-October 29, 2025:
Keputusan Dewan Komisaris No. 055/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 (2025) sebagai Ketua Komite Audit.
Board of Commissioners' Decision No. 055/DEKOM-DMT/06/2025 dated June 20, 2025 (2025) as Chairman of the Audit Committee.

Periode 30 Oktober-31 Desember 2025:
Period of June 20, 2025-October 29, 2025:
Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 (2025-2028) sebagai anggota Komite Audit.
Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025 (2025-2028) as member of the Audit Committee.

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.6.b] [ARA-A.1.11.6.c] [ARA-A.1.11.6.d] [ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.e2] [ARA-A.1.11.6.e3] [ARA-A.1.11.6.e4] [ARA-B.A.4.a]

* Menjabat sebagai Anggota Komite Audit hingga 19 Juni 2025, kemudian diangkat sebagai Ketua Komite Audit sejak 20 Juni 2025 sampai dengan 29 Oktober 2025, dan selanjutnya kembali menjabat sebagai Anggota Komite Audit terhitung sejak 30 Oktober 2025. / Serving as a Member of the Audit Committee until June 19, 2025, being appointed as Chairman of the Audit Committee from June 20, 2025, to October 29, 2025, and subsequently serving again as a Member of the Audit Committee from October 30, 2025.



Mohammad Ridwan Rizqi Ramadhani Nasution*

Anggota [ARA-A.1.11.6.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.f]

Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023-2025).
Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023 (2023-2025).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.6.b] [ARA-A.1.11.6.c] [ARA-A.1.11.6.d] [ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.e2] [ARA-A.1.11.6.e3] [ARA-A.1.11.6.e4] [ARA-B.A.4.a]

* Menjabat sebagai Ketua Komite Audit hingga 19 Juni 2025. / Serving as Chairman of the Audit Committee until June 19, 2025.



Sarimin Mietra Sardi

Anggota [ARA-A.1.11.6.a]
Member

Kewarganegaraan
Citizenship
[ARA-A.1.11.6.c]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.11.6.b]

67 tahun
67 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.f]

Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 (2025-2026).
Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025 (2025-2026).

Riwayat Pendidikan [ARA-A.1.11.6.d]
Educational Background

- Magister Manajemen dari Universitas Pendidikan Indonesia (2008).
- Sarjana Akuntansi dari Sekolah Tinggi Akuntansi Negara (1993).
- Master of Management from Universitas Pendidikan Indonesia (2008).
- Bachelor's Degree in Accounting from Sekolah Tinggi Akuntansi Negara (1993).

Sertifikasi [ARA-B.A.4.a]
Certification

- *Certification in Audit Committee Practices* dari Ikatan Komite Audit Indonesia (2016).
- *Certified Financial Consultant* dari The Institute of Finance Consultants (2014).
- Certification in Audit Committee Practices from the Indonesian Audit Committee Association (2016).
- Certified Financial Consultant from The Institute of Finance Consultants (2014).

Perjalanan Karier [ARA-A.1.11.6.e] [ARA-A.1.11.6.e4]
Work Experience

- Anggota Komite Audit PT Telkom Indonesia (Persero) Tbk (2016-2021).
- Dosen Luar Biasa Telkom University (2014-2017).
- Direktur Keuangan & SDM Dana Pensiun Telkom (2013-2015).
- Member of the Audit Committee at PT Telkom Indonesia (Persero) Tbk (2019-2022).
- Adjunct Lecturer at Telkom University (2014-2017).
- Director of Finance & HR at Telkom Pension Fund (2013-2015).

Rangkap Jabatan [ARA-A.1.11.6.e] [ARA-A.1.11.6.e2] [ARA-A.1.11.6.e3]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any other position.

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners, the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.



Muchamad Noor Hidayat

Anggota [ARA-A.1.11.6.a]
Member

Kewarganegaraan
Citizenship
[ARA-A.1.11.6.c]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.11.6.b]

59 tahun
59 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.6.e] [ARA-A.1.11.6.e1] [ARA-A.1.11.6.f]

Keputusan Dewan Komisaris No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025 (2025-2026).
Board of Commissioners' Decision No. 100/DEKOM-DMT/10/2025 dated October 30, 2025 (2025-2026).

Riwayat Pendidikan [ARA-A.1.11.6.d]
Educational Background

- Magister Akuntansi dari Universitas Gadjah Mada (2004).
- Sarjana Akuntansi dari Universitas Diponegoro (1993).
- Master's Degree in Accounting from Universitas Gadjah Mada (2004).
- Bachelor's Degree in Accounting from Universitas Diponegoro (1993).

Sertifikasi [ARA-B.A.4.a]
Certification

- *Certification in Audit Committee Practices* dari Ikatan Komite Audit Indonesia (2023).
- *Certified Management Accountant* dari The Institute of Certified Management Accountants (2010).
- *Certified Financial Consultant* dari The Institute of Finance Consultants (2014).
- *Chartered Accountant* dari Ikatan Akuntan Indonesia (2017).
- Certification in Audit Committee Practices from the Indonesian Audit Committee Association (2023).
- Certified Management Accountant from The Institute of Certified Management Accountants (2010).
- Certified Financial Consultant from The Institute of Finance Consultants (2014).
- Chartered Accountant from the Indonesian Institute of Accountants (2017).

Perjalanan Karier [ARA-A.1.11.6.e] [ARA-A.1.11.6.e4]
Work Experience

- *Senior General Manager of Shared Service Operation Finance* PT Telkom Indonesia (Persero) Tbk (2019-2022).
- *Vice President Financial Policy and Process Management* PT Telkom Indonesia (Persero) Tbk (2016-2019).
- *Assistant Vice President of Costing Management* PT Telkom Indonesia (Persero) Tbk (2013-2016).
- Senior General Manager of Shared Service Operation Finance at PT Telkom Indonesia (Persero) Tbk (2019-2022).
- Vice President of Financial Policy and Process Management at PT Telkom Indonesia (Persero) Tbk (2016-2019).
- Assistant Vice President of Costing Management at PT Telkom Indonesia (Persero) Tbk (2013-2016).

Rangkap Jabatan [ARA-A.1.11.6.e] [ARA-A.1.11.6.e2] [ARA-A.1.11.6.e3]
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any other position.

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners, the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Tugas dan Tanggung Jawab Komite Audit

Tugas dan tanggung jawab Komite Audit Perseroan dilaksanakan sesuai dengan ketentuan dalam Piagam Komite Audit, dengan uraian sebagai berikut:

1. Melakukan penelaahan terhadap informasi keuangan yang akan dikeluarkan oleh Perseroan kepada publik dan/atau pihak otoritas, antara lain Laporan Keuangan, proyeksi, dan laporan lainnya terkait informasi keuangan Perseroan.

Duties and Responsibilities of Audit Committee

The duties and responsibilities of the Company's Audit Committee are carried out in accordance with the provisions set out in the Audit Committee Charter, as described below:

1. Reviewing and overseeing the financial information to be issued by the Company to the public and/or authorities, including Financial Statements, projections, and other reports related to the Company's financial information.

2. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan, khususnya yang berkaitan dengan kegiatan Perseroan.
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara Direksi dan auditor/akuntan atas jasa yang diberikannya.
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan dan pemberhentian akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa. Komite Audit memiliki peran penting dalam memberikan rekomendasi kepada Dewan Komisaris terkait penunjukan, pemberhentian, serta evaluasi kinerja auditor eksternal. Proses ini dilakukan secara independen dan objektif dengan mempertimbangkan kompetensi, independensi, ruang lingkup penugasan, serta biaya audit. Komite Audit juga melakukan penelaahan atas rencana audit, pelaksanaan audit, serta hasil audit yang disampaikan oleh auditor eksternal untuk memastikan kualitas dan integritas proses pelaporan keuangan. Komite Audit juga melakukan penelaahan atas rencana audit, pelaksanaan audit, serta hasil audit yang disampaikan oleh auditor eksternal untuk memastikan kualitas dan integritas proses pelaporan keuangan. **[ARA-B.A.3]**
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal.
6. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi dan memonitor efektivitas kebijakan dan pelaksanaan manajemen risiko yang dibuat dan dijalankan Direksi.
7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.
9. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.
10. Memonitor kecukupan usaha Direksi untuk membangun dan mengoperasikan pengendalian internal yang efektif, khususnya pengendalian internal atas pelaporan keuangan.
11. Mengawasi auditor internal dan auditor eksternal.
12. Apabila diperlukan, dapat melakukan tugas/pemeriksaan/audit khusus sesuai instruksi Dewan Komisaris.
13. Membuat, mengkaji, dan memperbarui pedoman Komite Audit (jika diperlukan).
14. Melaksanakan tugas lain yang diberikan oleh Dewan Komisaris.

Persyaratan Komite Audit

Sesuai Pasal 7 Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015, anggota Komite Audit wajib memiliki integritas tinggi, kompetensi, dan pengetahuan yang relevan, termasuk pemahaman atas Laporan Keuangan, proses audit, serta manajemen risiko. Setidaknya 1 anggota harus memiliki latar belakang di bidang akuntansi atau keuangan. Anggota Komite Audit juga wajib mematuhi Kode Etik Perseroan dan

2. Reviewing the Company's compliance with the laws and regulations, particularly those related to the Company's activities.
3. Providing independent opinions when there are differences of opinion between the Board of Directors and the auditor/accountant.
4. Providing recommendations to the Board of Commissioners regarding the appointment and dismissal of accountants based on independence, assignment scope, and compensation. The Audit Committee has an important role in providing recommendations to the Board of Commissioners regarding the appointment, dismissal, and performance evaluation of the external auditor. This process is carried out independently and objectively by considering competence, independence, scope of engagement, and audit fees. The Audit Committee also conducts a review of the audit plan, audit implementation, and the audit results submitted by the external auditor to ensure the quality and integrity of the financial reporting process. The Audit Committee also conducts a review of the audit plan, audit implementation, and the audit results submitted by the external auditor to ensure the quality and integrity of the financial reporting process. **[ARA-B.A.3]**
5. Reviewing the audit by the internal auditors and supervising the follow-up actions by the Board of Directors on the findings of the internal auditors.
6. Reviewing the implementation of risk management activities carried out by the Board of Directors, and monitoring the effectiveness of the risk management policies and implementations made and carried out by the Board of Directors.
7. Reviewing complaints related to the Company's accounting and financial reporting processes, particularly internal control over financial reporting.
8. Reviewing and providing advice to the Board of Commissioners on the potential conflicts of interest in the Company.
9. Ensuring the confidentiality of the Company's documents, data, and information.
10. Monitoring the adequacy of the Board of Directors' efforts to establish and operate effective internal controls, particularly internal control over financial reporting.
11. Overseeing the internal and external auditors.
12. If necessary, performing special duties/examinations/audits according to the instructions of the Board of Commissioners.
13. Creating, reviewing, and updating the Audit Committee guidelines (if necessary).
14. Performing other duties assigned by the Board of Commissioners.

Requirements of Audit Committee

Pursuant to Article 7 of Financial Services Authority Regulation No. 55/POJK.04/2015, the Audit Committee's members are required to have high integrity, competence, and relevant knowledge, including an understanding of Financial Statements, audit processes, and risk management. At least 1 member must have a background in accounting or finance. The Audit Committee's members are also required to comply with

senantiasa meningkatkan kompetensi melalui pelatihan. Selain itu, anggota Komite Audit tidak diperkenankan memiliki afiliasi atau hubungan bisnis dengan Dewan Komisaris, Direksi, maupun Pemegang Saham Utama, serta tidak boleh memiliki saham Perseroan. Seluruh anggota Komite Audit telah memenuhi persyaratan tersebut.

Wewenang Komite Audit

Komite Audit memiliki wewenang untuk mengakses dokumen, data, dan informasi terkait karyawan, dana, aset, serta sumber daya perusahaan yang diperlukan guna mendukung pelaksanaan tugas pengawasan. Selain itu, Komite Audit juga dapat berkomunikasi secara langsung dengan karyawan, termasuk Direksi, serta pihak yang menjalankan fungsi audit internal, manajemen risiko, dan akuntansi untuk memastikan seluruh fungsi berjalan sesuai standar yang ditetapkan. Komite Audit juga tidak mengalami kendala atau pembatasan dalam menjalankan wewenangnya, sehingga dapat menjalankan tugasnya secara optimal.

Namun, jika di masa mendatang terdapat kendala atau hambatan yang menghalangi pelaksanaan wewenangnya, Komite Audit akan segera melaporkannya kepada Dewan Komisaris dan berkoordinasi untuk mencari solusi yang tepat. Dengan demikian, Komite memastikan bahwa tugas dan tanggung jawabnya tetap dapat dijalankan secara efektif, sesuai dengan prinsip GCG.

Pernyataan Independensi Komite Audit

[ARA-A.1.11.6.g]

Dalam menjalankan fungsinya, Komite Audit senantiasa menjunjung tinggi nilai independensi dengan berpedoman pada profesionalisme, objektivitas, dan prinsip kehati-hatian. Perseroan mendukung penerapan prinsip tersebut dengan memastikan lingkungan kerja yang bebas dari benturan kepentingan maupun pengaruh pihak mana pun, sehingga Komite Audit dapat melaksanakan perannya secara efektif dalam memperkuat fungsi pengawasan Dewan Komisaris.

Rapat Komite Audit [ARA-A.1.11.6.i]

Pelaksanaan rapat Komite Audit diselenggarakan sesuai dengan ketentuan yang ditetapkan dalam Piagam Komite Audit, dengan tata cara sebagai berikut:

1. Komite Audit mengadakan rapat secara berkala, paling sedikit 1 kali dalam 3 bulan.
2. Rapat Komite Audit dapat diselenggarakan apabila dihadiri oleh lebih dari ½ jumlah anggota Komite Audit.
3. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat.
4. Rapat Komite Audit dipimpin oleh Ketua Komite Audit. Apabila Ketua Komite Audit berhalangan hadir, rapat dipimpin oleh Komisaris yang menjadi anggota Komite Audit atau anggota Komite Audit yang paling senior.

the Company's Code of Ethics and continuously enhance their competence through training. In addition, the Audit Committee's members are not permitted to have any affiliation or business relationship with the Board of Commissioners, the Board of Directors, or the Major Shareholders, nor may they hold shares in the Company. All Audit Committee members have fulfilled these requirements.

Authority of Audit Committee

The Audit Committee has the authority to access documents, data, and information related to employees, funds, assets, and company resources necessary to support the supervisory function. Additionally, the Audit Committee can communicate directly with employees, including the Board of Directors, as well as parties responsible for internal audit, risk management, and accounting functions to ensure all operations adhere to established standards. The Audit Committee faces no obstacles or restrictions in exercising its authority, enabling it to perform its duties optimally.

However, should any challenges or obstacles arise in the future that hinder the execution of its authority, the Audit Committee will promptly report them to the Board of Commissioners and coordinate to find appropriate solutions. This ensures that its duties and responsibilities continue to be carried out effectively in accordance with GCG principles.

Audit Committee's Statement of Independence

[ARA-A.1.11.6.g]

In carrying out its functions, the Audit Committee consistently upholds the value of independence by adhering to professionalism, objectivity, and the principle of prudence. The Company supports the implementation of these principles by ensuring a working environment free from conflicts of interest or influence from any party, thereby enabling the Audit Committee to perform its role effectively in strengthening the supervisory function of the Board of Commissioners.

Audit Committee's Meeting [ARA-A.1.11.6.i]

Audit Committee's meeting is conducted in accordance with the provisions stipulated in the Audit Committee Charter, with the procedures as follows:

1. The Audit Committee holds regular meetings at least once in every 3 months.
2. Audit Committee's meetings can be held if attended by more than ½ of the members of Audit Committee.
3. The decision of the Audit Committee's meeting is taken based on deliberation to reach a consensus.
4. The Audit Committee's meeting is chaired by the Chairman of Audit Committee. If the Chairman of Audit Committee is unable to attend, the meeting is chaired by the Commissioner who is a member of Audit Committee or the most senior member of Audit Committee.

5. Jika dipandang perlu, Komite Audit dapat mengundang pihak lain yang terkait dengan materi rapat untuk hadir dalam rapat Komite Audit.
6. Rapat Komite Audit sekurang-kurangnya mengkaji praktik-praktik tata kelola korporasi secara keseluruhan termasuk pengendalian risiko perusahaan, pengaturan laporan keuangan, dan standar perilaku korporasi.
7. Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (*dissenting opinion*), yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris.

5. If deemed necessary, the Audit Committee may invite other parties related to the meeting material to attend the Audit Committee's meeting.
6. Audit Committee's meetings at least review corporate governance practices as a whole, including corporate risk control, financial reporting arrangements, and corporate behavior standards.
7. Every meeting of Audit Committee is stated in the minutes of meeting, including if there is a dissenting opinion, which is signed by all members of the Audit Committee present and submitted to the Board of Commissioners.

Informasi tingkat kehadiran anggota Komite Audit dalam rapat serta agenda yang dibahas dalam rapat di sepanjang tahun 2025 sebagai berikut:

Information on the attendance level of Audit Committee's members at meetings and the agenda discussed throughout 2025 is presented as follows:

Tanggal Date	Agenda	Ibnu Sulistyo Pradipto*	Gunawan Susanto**	Mohammad Ridwan Rizqi Ramadhani Nasution***	Sarimin Mietra Sardi	Muchamad Noor Hidayat
22 Januari 2025 January 22, 2025	Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel bulan Januari 2025. Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit for January 2025.	x	√	√	√	√
24 Februari 2025 February 24, 2025	Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan Februari 2025. Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to February 2025.	x	√	√	√	√
26 Februari 2025 February 26, 2025	Laporan Hasil *Closing and Clearance Audit EY* Laporan Keuangan Konsolidasian Mitratel tahun buku 2025 (*Audited*). Report on the Closing and Clearance Audit Results by EY on Mitratel's Consolidated Financial Statements for the 2025 financial year (Audited).	x	√	√	√	√
17 Maret 2025 March 17, 2025	Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan Maret 2025. Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to March 2025.	x	√	√	√	√
23 April 2025 April 23, 2025	• Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan Maret 2025. • Laporan Hasil *Limited Review* Internal Audit atas Laporan Keuangan Konsolidasian Mitratel Triwulan 1 tahun 2025. • Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to March 2025. • Report on the Results of the Limited Review by Internal Audit of Mitratel's Consolidated Financial Statements for the First Quarter of 2025.	x	√	√	√	√
19 Mei 2025 May 19, 2025	Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan Mei 2025. Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to May 2025.	x	√	√	√	√

Tanggal Date	Agenda	Ibnu Sulistyo Pradipto*	Gunawan Susanto**	Mohammad Ridwan Rizqi Ramadhani Nasution***	Sarimin Mietra Sardi	Muchamad Noor Hidayat
21 Juli 2025 July 21, 2025	Laporan Hasil *Limited Review* Internal Audit atas Laporan Keuangan Konsolidasian Mitratel Triwulan 2 tahun 2025. Report on the Results of the Limited Review by Internal Audit of Mitratel's Consolidated Financial Statements for the Second Quarter of 2025.	x	√	x	√	√
15 Agustus 2025 August 15, 2025	Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan Agustus 2025. Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to August 2025.	x	√	x	√	√
23 September 2025	• Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan September 2025. • Laporan Diskusi Progres dan Penetapan Harga Jasa Audit Laporan Keuangan Konsolidasian Mitratel tahun buku 2026. • Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to September 2025. • Report on the Discussion of Progress and Determination of Audit Service Fees for Mitratel's Consolidated Financial Statements for the 2026 financial year.	√****	√	x	√	√
21 Oktober 2025	• Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan Oktober 2025. • Laporan Hasil *Limited Review* Internal Audit atas Laporan Keuangan Konsolidasian Mitratel Triwulan 3 tahun 2025. • Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to October 2025. • Report on the Results of the Limited Review by Internal Audit of Mitratel's Consolidated Financial Statements for the Third Quarter of 2025.	√****	√	x	√	√
21 November 2025	Laporan Program Kerja Audit Tahunan (PKAT) dan Program Kerja Non-Audit Tahunan (PKNAT) Internal Audit Mitratel sampai dengan November 2025. Report on the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT) of Mitratel's Internal Audit up to November 2025.	√	√	x	√	√
12 Desember 2025	Laporan Kemajuan Proses Audit EY untuk Laporan Keuangan Konsolidasian Mitratel tahun buku 2026. Report on the Progress of EY's Audit Process for Mitratel's Consolidated Financial Statements for the 2026 financial year.	√	√	x	√	√
Total Kehadiran dalam Rapat **Total Attendance in Meetings**		**4**	**12**	**6**	**12**	**12**
Total Rapat **Total Meetings**		**4**	**12**	**6**	**12**	**12**
Tingkat Kehadiran (%) **Attendance Rate (%)**		**100,0**	**100,0**	**100,0**	**100,0**	**100,0**
Rata-Rata Kehadiran (%) **Average Attendance (%)**				**100,0**		

* Menjabat sebagai Ketua Komite Audit terhitung sejak 30 Oktober 2025 hingga tahun 2030. / Serving as Chairman of the Audit Committee from October 30, 2025, until 2030.
** Menjabat sebagai Anggota Komite Audit hingga 19 Juni 2025, kemudian diangkat sebagai Ketua Komite Audit sejak 20 Juni 2025 sampai dengan 29 Oktober 2025, dan selanjutnya kembali menjabat sebagai Anggota Komite Audit terhitung sejak 30 Oktober 2025. / Serving as a Member of the Audit Committee until June 19, 2025, being appointed as Chairman of the Audit Committee from June 20, 2025, to October 29, 2025, and subsequently serving again as a Member of the Audit Committee from October 30, 2025.
*** Menjabat sebagai Ketua Komite Audit hingga 19 Juni 2025. / Serving as Chairman of the Audit Committee until June 19, 2025.
**** Kehadiran Bapak Ibnu Sulistyo Pradipto dalam rapat tanggal 23 September 2025 adalah dalam kapasitas sebagai observer (peninjau). / Mr. Ibnu Sulistyo Pradipto's attendace at the meeting on September 23, 2025, was in his capacity as an observer.

Pengembangan Kompetensi Komite Audit

[ARA-A.1.11.6.h]

Sepanjang tahun 2025, Komite Audit secara aktif mengikuti berbagai program pengembangan kompetensi yang ditunjukkan sebagai berikut:

Competency Development of Audit Committee

[ARA-A.1.11.6.h]

Throughout 2025, the Audit Committee actively participated in various competency development programs, as outlined below:

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
Ibnu Sulistyo Pradipto*	Ketua Chairman	Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris. The information on competency development programs attended has been presented in the Board of Commissioners' Competency Development section.	
Gunawan Susanto**	Anggota Member		
Mohammad Ridwan Rizqi Ramadhani Nasution***	Ketua Chairman		
Sarimin Mietra Sardi	Anggota Member	*Future-Proofing Economies: The Strategic Role of Accountants in Turbulent Times.*	Ikatan Akuntan Indonesia Indonesian Institute of Accountants
		Risk and Governance Summit 2025	Otoritas Jasa Keuangan
		Sustainability Reporting Bootcamp	Telkom Corporate University
		Training HAPS/Executive Tech Update: High Altitude Platform Station	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University
Muchamad Noor Hidayat	Anggota Member	*Future-Proofing Economies: The Strategic Role of Accountants in Turbulent Times.*	Ikatan Akuntan Indonesia Indonesian Institute of Accountants
		Risk and Governance Summit 2025	Otoritas Jasa Keuangan Financial Services Authority
		Sustainability Reporting Bootcamp	Telkom Corporate University
		Training HAPS/Executive Tech Update: High Altitude Platform Station	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University

* Menjabat sebagai Ketua Komite Audit terhitung sejak 30 Oktober 2025 hingga tahun 2030. / Serving as Chairman of the Audit Committee from October 30, 2025, until 2030.
** Menjabat sebagai Anggota Komite Audit hingga 19 Juni 2025, kemudian diangkat sebagai Ketua Komite Audit sejak 20 Juni 2025 sampai dengan 29 Oktober 2025, dan selanjutnya kembali menjabat sebagai Anggota Komite Audit terhitung sejak 30 Oktober 2025. / Serving as Chairman of the Audit Committee from October 30, 2025, until 2030.
*** Menjabat sebagai Ketua Komite Audit hingga 19 Juni 2025. / Serving as Chairman of the Audit Committee untilJune 19, 2025.

Pelaksanaan Tugas Komite Audit [ARA-A.1.11.6.j]

Kegiatan utama dalam pelaksanaan tugas yang dilakukan oleh Komite Audit selama tahun 2025 meliputi:

1. Melakukan penelaahan dan pengawasan terhadap informasi keuangan yang akan dipublikasikan oleh Perseroan kepada publik dan/atau pihak otoritas, termasuk Laporan Keuangan, proyeksi, serta laporan lainnya yang berkaitan dengan informasi keuangan Perseroan.
2. Melakukan penelaahan atas kepatuhan Perseroan terhadap peraturan perundang-undangan, khususnya yang berkaitan dengan kegiatan usaha Perseroan.
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara Direksi dan auditor/akuntan terkait jasa yang diberikannya.
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan akuntan berdasarkan independensi, ruang lingkup penugasan, dan imbalan jasa.
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh Auditor Internal serta mengawasi tindak lanjut yang dilakukan oleh Direksi terhadap temuan Auditor Internal.
6. Melakukan aktivitas manajemen risiko yang dijalankan Direksi serta memonitor efektivitas kebijakan dan pelaksanaan manajemen risiko yang telah ditetapkan.

Implementation of the Audit Committee's Duties

[ARA-A.1.11.6.j]

The main activities carried out by the Audit Committee in performing its duties during 2025 include:

1. Reviewing and overseeing financial information to be disclosed by the Company to the public and/or regulatory authorities, including Financial Statements, projections, and other reports related to the Company's financial information.
2. Reviewing the Company's compliance with prevailing laws and regulations, particularly those related to the Company's business activities.
3. Providing independent opinions in the event of differences of opinion between the Board of Directors and the auditor/accountant regarding the services provided.
4. Providing recommendations to the Board of Commissioners regarding the appointment of the accountant based on independence, scope of engagement, and service fees.
5. Reviewing the implementation of audits conducted by the Internal Auditor and overseeing the follow-up actions taken by the Board of Directors on the Internal Auditor's findings.
6. Reviewing the risk management activities carried out by the Board of Directors and monitoring the effectiveness of the established risk management policies and their implementation.

7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait potensi benturan kepentingan dalam Perseroan.

9. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.
10. Memonitor kecukupan langkah-langkah Direksi dalam membangun dan mengoperasikan sistem pengendalian internal yang efektif, khususnya pengendalian internal atas pelaporan keuangan.
11. Mengawasi Auditor Internal dan Auditor Eksternal.
12. Apabila diperlukan, dapat melakukan tugas, pemeriksaan, atau audit khusus sesuai instruksi Dewan Komisaris.

13. Membuat, mengkaji, dan memperbarui pedoman Komite Audit jika diperlukan.
14. Melaksanakan tugas lain yang diberikan oleh Dewan Komisaris.

Pelaksanaan Agenda Kegiatan Komite Audit
[ARA-A.1.11.6.j]

Agenda yang dibahas dalam Program Kerja Komite Audit tahun 2025 khususnya pelaksanaan kegiatan Komite Audit yang meliputi:

1. Menyiapkan program kerja tahunan Komite Audit.
2. Melakukan supervisi proses integrated audit tahun buku 2024 dan tahun buku 2025.
3. Melakukan review dan supervisi terhadap rencana dan pelaksanaan program kerja Unit Internal Auditor audit dan non-audit tahun buku 2025.
4. Melakukan pembahasan Laporan Keuangan Konsolidasian Perseroan triwulanan dan pembahasan tindak lanjut penyelesaian pengaduan *whistleblowing system*.

Komite Nominasi dan Remunerasi
[ARA-A.1.11.7a] [ARA-A.1.11.7b]

Komite Nominasi dan Remunerasi merupakan organ pendukung Dewan Komisaris yang berperan dalam memastikan proses nominasi dan penetapan remunerasi bagi anggota Dewan Komisaris serta Direksi berjalan secara objektif, transparan, dan sesuai dengan ketentuan peraturan perundang-undangan.

Pedoman Kerja Komite Nominasi dan Remunerasi [ARA-A.1.11.7a.j] [ARA-A.1.11.7b.j]

Sebagai landasan dalam menjalankan peran dan tanggung jawabnya, Komite Nominasi dan Remunerasi berpedoman pada Piagam Komite yang disahkan melalui Surat Keputusan Dewan Komisaris No. 007/DEKOM-DMT/07/2022. Piagam tersebut memuat ketentuan mengenai struktur, tugas, wewenang, serta tata cara kerja komite agar pelaksanaan fungsinya berjalan efektif, transparan, dan sejalan dengan prinsip GCG.

7. Reviewing complaints related to the Company's accounting and financial reporting processes.
8. Reviewing and providing advice to the Board of Commissioners regarding potential conflicts of interest within the Company.
9. Maintaining the confidentiality of the Company's documents, data, and information.
10. Monitoring the adequacy of the measures taken by the Board of Directors in establishing and operating an effective internal control system, particularly internal control over financial reporting.
11. Overseeing the Internal Auditor and External Auditor.
12. Conducting, if necessary, special assignments, examinations, or audits in accordance with instructions from the Board of Commissioners.
13. Preparing, reviewing, and updating the Audit Committee Charter if required.
14. Carrying out other duties assigned by the Board of Commissioners.

Implementation of the Audit Committee's Activity Agenda [ARA-A.1.11.6.j]

The agenda discussed in the Audit Committee Work Program for 2025, particularly the implementation of the Audit Committee's activities, includes:

1. Preparing the Audit Committee's annual work program.
2. Supervising the integrated audit process for the 2024 and 2025 financial years.
3. Reviewing and supervising the plan and implementation of the Internal Audit Unit's audit and non-audit work programs for the 2025 financial year.
4. Discussing the Company's quarterly Consolidated Financial Statements and discussing the follow-up actions on the resolution of whistleblowing system complaints.

Nomination and Remuneration Committee
[ARA-A.1.11.7a] [ARA-A.1.11.7b]

The Nomination and Remuneration Committee is a supporting organ of the Board of Commissioners that plays a role in ensuring that the nomination process and determination of remuneration for members of the Board of Commissioners and the Board of Directors are conducted objectively, transparently, and in accordance with prevailing laws and regulations.

Nomination and Remuneration Committee Charter [ARA-A.1.11.7a.j] [ARA-A.1.11.7b.j]

As the basis for carrying out its roles and responsibilities, the Nomination and Remuneration Committee refers to the Committee Charter ratified through the Board of Commissioners' Decision Letter No. 007/DEKOM-DMT/07/2022. The Charter sets out provisions regarding the structure, duties, authorities, and working procedures of the committee to ensure that its functions are carried out effectively, transparently, and in line with GCG principles.

Komposisi Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi dibentuk dengan struktur keanggotaan yang sesuai dengan ketentuan tata kelola perusahaan, terdiri sedikitnya dari 3 orang anggota. Seorang Komisaris Independen ditetapkan sebagai Ketua Komite, sedangkan anggota lainnya dapat berasal dari Dewan Komisaris, pihak eksternal, atau pejabat manajerial di bawah Direksi yang membidangi SDM. Seluruh anggota Komite diangkat oleh Dewan Komisaris melalui keputusan resmi. Adapun susunan keanggotaan Komite Nominasi dan Remunerasi Perseroan untuk tahun 2025 sebagai berikut:

Composition of Nomination and Remuneration Committee

The Nomination and Remuneration Committee is established with a membership structure in accordance with corporate governance requirements, consisting of at least 3 members. An Independent Commissioner is appointed as the Chairman of the Committee, while the other member may come from the Board of Commissioners, external parties, or managerial officials under the Board of Directors in charge of HR. All Committee members are appointed by the Board of Commissioners through an official resolution. The composition of the Company's Nomination and Remuneration Committee for 2025 is as follows:

Periode 1 Januari 2025-28 Mei 2025
Period of January 1, 2025-May 28, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Gunawan Susanto	Ketua Chairman	Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023	2023–2028	Komisaris Independen Independent Commissioner
Mohammad Ridwan Rizqi Ramadhani Nasution	Anggota Member	Keputusan Dewan Komisaris No. 006/DEKOM-DMT/07/2022 tanggal 13 Juli 2022 Decision of the Board of Commissioners No. 006/DEKOM-DMT/07/2022 dated July 13, 2022	2022–2025	Komisaris Independen Independent Commissioner
Mira Tayyiba	Anggota Member	Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023	2023–2028	Komisaris Commissioner
Herlan Wijanarko	Anggota Member	Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tanggal 11 Juni 2024 Decision of the Board of Commissioners No. 003/DEKOM-DMT/06/2024 dated June 11, 2024	2024-2025	Komisaris Commissioner
Juliadi Nugraha	Anggota Member	Keputusan Dewan Komisaris No. 006/DEKOM-DMT/07/2022 tanggal 13 Juli 2022 Decision of the Board of Commissioners No. 006/DEKOM-DMT/07/2022 dated July 13, 2022	2022–2027	Vice President Human Capital Management

Periode 28 Mei 2025-31 Desember 2025
Period of May 28, 2025-December 31, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Gunawan Susanto	Ketua Chairman	Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023	2023–2028	Komisaris Independen Independent Commissioner
Ratu Ayu Isyana Bagoes Oka	Anggota Member	Keputusan Dewan Komisaris No. 054/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Decision of the Board of Commissioners No. 054/DEKOM-DMT/06/2025 dated June 20, 2025	2025–2030	Komisaris Independen Independent Commissioner
Mira Tayyiba	Anggota Member	Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023	2023–2028	Komisaris Commissioner

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Faisal Amir Masduki	Anggota Member	Keputusan Dewan Komisaris No. 054/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Decision of the Board of Commissioners No. 054/DEKOM-DMT/06/2025 dated June 20, 2025	2025-2030	Komisaris Commissioner
Juliadi Nugraha	Anggota Member	Keputusan Dewan Komisaris No. 060/DEKOM-DMT/07/2025 tanggal 15 Juli 2025 (2025-2027). Decision of the Board of Commissioners No. 060/DEKOM-DMT/07/2025 dated July 15, 2025 (2025-2027).	2025-2027	Vice President Human Capital Management

Profil Komite Nominasi dan Remunerasi
Profile of Nomination and Remuneration Committee



Gunawan Susanto

Ketua [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Chairman

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023-2028).

Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023 (2023-2028).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.7a.b]] [ARA-A.1.11.7a.c] [ARA-A.1.11.7a.d] [ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.b] [ARA-A.1.11.7b.c] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3] [ARA-A.1.11.7b.e4] [ARA-B.A.4.b]



Ratu Ayu Isyana Bagoes Oka*

Anggota [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Keputusan Dewan Komisaris No. 054/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 (2025-2030).

Decision of the Board of Commissioners No. 054/DEKOM-DMT/06/2025 dated June 20, 2025 (2025-2030).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.7a.b]] [ARA-A.1.11.7a.c] [ARA-A.1.11.7a.d] [ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.b]] [ARA-A.1.11.7b.c] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3] [ARA-A.1.11.7b.e4] [ARA-B.A.4.b]

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.



Mira Tayyiba

Anggota [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023-2028).

Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023 (2023-2028).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.7a.b]] [ARA-A.1.11.7a.c] [ARA-A.1.11.7a.d] [ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.b]] [ARA-A.1.11.7b.c] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3] [ARA-A.1.11.7b.e4] [ARA-B.A.4.b]



Faisal Amir Masduki*

Anggota [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Keputusan Dewan Komisaris No. 054/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 (2025-2030).

Decision of the Board of Commissioners No. 054/DEKOM-DMT/06/2025 dated June 20, 2025 (2025-2030).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.7a.b]] [ARA-A.1.11.7a.c] [ARA-A.1.11.7a.d] [ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.b] [ARA-A.1.11.7b.c] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3] [ARA-A.1.11.7b.e4] [ARA-B.A.4.b]

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.



Mohammad Ridwan Rizqi Ramadhani Nasution*

Anggota [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Keputusan Dewan Komisaris No. 006/DEKOM-DMT/07/2022 tanggal 13 Juli 2022 (2022-2025).

Decision of the Board of Commissioners No. 006/DEKOM-DMT/07/2022 dated July 13, 2022 (2022-2025).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.7a.b]] [ARA-A.1.11.7a.c] [ARA-A.1.11.7a.d] [ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.b] [ARA-A.1.11.7b.c] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3] [ARA-A.1.11.7b.e4] [ARA-B.A.4.b]

* Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.



Herlan Wijanarko*

Anggota [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tanggal 11 Juni 2024 (2024-2029).

Decision of the Board of Commissioners No. 003/DEKOM-DMT/06/2024 dated June 11, 2024 (2024-2029).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.7a.b]] [ARA-A.1.11.7a.c] [ARA-A.1.11.7a.d] [ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.b] [ARA-A.1.11.7b.c] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3] [ARA-A.1.11.7b.e4] [ARA-B.A.4.b]

* Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.



Juliadi Nugraha

Anggota [ARA-A.1.11.7a.a] [ARA-A.1.11.7b.a]
Member

Kewarganegaraan
Citizenship
[ARA-A.1.11.7a.c] [ARA-A.1.11.7b.c]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.11.7a.b] [ARA-A.1.11.7b.b]

55 tahun
55 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e1] [ARA-A.1.11.7a.f] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e1] [ARA-A.1.11.7b.f]

Keputusan Dewan Komisaris No. 060/DEKOM-DMT/07/2025 tanggal 15 Juli 2025 (2025-2027).

Decision of the Board of Commissioners No. 060/DEKOM-DMT/07/2025 dated July 15, 2025 (2025-2027)..

Riwayat Pendidikan
Educational Background
[ARA-A.1.11.7a.d] [ARA-A.1.11.7a.d] [ARA-A.1.11.7b.d] [ARA-A.1.11.7b.d]

- Magister Administrasi Bisnis dari Sekolah Bisnis Manajemen Institut Teknologi Bandung (2024).
- Sarjana Teknik Elektro dari Sekolah Tinggi Teknologi Telkom (1996).

- Master of Business Administration from Sekolah Bisnis Manajemen Institut Teknologi Bandung (2024).
- Bachelor of Electrical Engineering from Sekolah Tinggi Teknologi Telkom (1996).

Sertifikasi [ARA-B.A.4.b]
Certification

Leader as Coach dari Loop Indonesia.
Leader as Coach from Loop Indonesia.

Perjalanan Karier
Work Experience
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e4] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e4]

Manager Human Capital Service Perseroan (2017-2019).
Human Capital Service Manager of the Company (2017-2019).

Rangkap Jabatan
Concurrent Position
[ARA-A.1.11.7a.e] [ARA-A.1.11.7a.e2] [ARA-A.1.11.7a.e3] [ARA-A.1.11.7b.e] [ARA-A.1.11.7b.e2] [ARA-A.1.11.7b.e3]

Vice President of Human Capital Management Perseroan (sejak 2020).
Vice President of Human Capital Management of the Company (since 2020).

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners, the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Tugas dan Tanggung Jawab Komite Nominasi dan Remunerasi [ARA-A.1.11.7a.i] [ARA-A.1.11.7b.i]

Ruang lingkup tugas dan tanggung jawab Komite Nominasi dan Remunerasi diuraikan sebagai berikut:

1. Fungsi nominasi:
   a. Memberikan rekomendasi mengenai komposisi jabatan anggota Dewan Komisaris dan/atau anggota Direksi, kebijakan dan kriteria yang dibutuhkan dalam proses nominasi, dan kebijakan evaluasi kinerja bagi anggota Dewan Komisaris dan/atau anggota Direksi.
   b. Melakukan penilaian kinerja anggota Dewan Komisaris dan/atau Direksi berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi.

Duties and Responsibilities of Nomination and Remuneration Committee
[ARA-A.1.11.7a.i] [ARA-A.1.11.7b.i]

The scope of duties and responsibilities of the Nomination and Remuneration Committee is described as follows:

1. Nomination function:
   a. Providing recommendations regarding the composition of positions for members of the Board of Commissioners and/or members of the Board of Directors, policies and criteria required in the nomination process, and performance evaluation policies for members of the Board of Commissioners and/or members of the Board of Directors.
   b. Assessing the performance of members of the Board of Commissioners and/or the Board of Directors based on the benchmarks that have been prepared as evaluation material.

c. Memberikan rekomendasi mengenai program pengembangan kemampuan anggota Dewan Komisaris dan/atau Direksi.

d. Memberikan usulan calon yang memenuhi syarat sebagai anggota Dewan Komisaris dan/atau anggota Direksi untuk disampaikan kepada RUPS.

2. Fungsi remunerasi:
   a. Memberikan rekomendasi mengenai struktur remunerasi, kebijakan atas remunerasi, dan besaran atas remunerasi.
   b. Melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Dewan Komisaris dan Direksi.

c. Providing recommendations regarding the capacity building program for members of the Board of Commissioners and/or the Board of Directors.

d. Providing suggestions for candidates who meet the requirements as members of the Board of Commissioners and/or members of the Board of Directors to be submitted to the GMS.

2. Remuneration function:
   a. Providing recommendations on the remuneration structure, remuneration policy, and remuneration amount.
   b. Conducting performance assessment in accordance with the remuneration received by each member of the Board of Commissioners and the Board of Directors.

Pernyataan Independensi Komite Nominasi dan Remunerasi [ARA-A.1.11.7a.g] [ARA-A.1.11.7b.g]

Komite Nominasi dan Remunerasi melaksanakan tugasnya secara independen dan objektif, dengan menjunjung profesionalisme serta menghindari setiap bentuk intervensi atau benturan kepentingan guna memastikan penerapan tata kelola yang transparan dan akuntabel.

Statement of Independence of the Nomination and Remuneration Committee

[ARA-A.1.11.7a.g] [ARA-A.1.11.7b.g]

The Nomination and Remuneration Committee carries out its duties independently and objectively, upholding professionalism and avoiding any form of intervention or conflict of interest to ensure the implementation of transparent and accountable corporate governance.

Rapat Komite Nominasi dan Remunerasi

[ARA-A.1.11.7a.k] [ARA-A.1.11.7b.k]

Komite Nominasi dan Remunerasi menyelenggarakan rapat secara berkala, sekurang-kurangnya 1 kali dalam setiap 3 bulan. Setiap rapat dipimpin oleh Ketua Komite dan dihadiri oleh lebih dari setengah jumlah anggota sebagai pemenuhan syarat kuorum. Keputusan diambil melalui musyawarah untuk mufakat, dan seluruh hasil pembahasan dituangkan dalam risalah rapat yang ditandatangani oleh anggota yang hadir. Pada tahun 2025, frekuensi kehadiran rapat Komite Nominasi dan Remunerasi beserta agenda yang dibahas dalam rapat tersebut sebagai berikut:

Nomination and Remuneration Committee Meetings [ARA-A.1.11.7a.k] [ARA-A.1.11.7b.k]

The Nomination and Remuneration Committee holds meetings on a regular basis, at least once every 3 months. Each meeting is chaired by the Committee Chairman and attended by more than half of the members to meet the quorum requirement. Decisions are made through deliberation to reach consensus, and all discussions are documented in meeting minutes signed by the members present. In 2025, the frequency of attendance at the Nomination and Remuneration Committee meetings, along with the agenda discussed at such meetings, is as follows:

Tanggal Date	Agenda	Gunawan Susanto	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Juliadi Nugraha	Mohammad Ridwan Rizqi Ramadhani Nasution**	Herlan Wijanarko**
2 Januari 2025 January 2, 2025	Evaluasi kinerja tahun buku 2024 dan perencanaan kinerja tahun buku 2025 bagi Direksi dan Dewan Komisaris. Evaluating the performance for the 2024 financial year and planning the performance for the 2025 financial year for the Board of Directors and the Board of Commissioners.	√	X	√	X	√	√	√

Tanggal Date	Agenda	Gunawan Susanto	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Juliadi Nugraha	Mohammad Ridwan Rizqi Ramadhani Nasution**	Herlan Wijanarko**
22 Januari 2025 January 22, 2025	Pembahasan Kontrak Manajemen (interim), kajian remunerasi Direksi dan Dewan Komisaris tahun 2025, dan evaluasi pengelolaan *talent management* Mitratel. Discussing the Management Contract (interim), reviewing the remuneration of the Board of Directors and the Board of Commissioners for 2025, and evaluating the management of Mitratel's talent management.	√	X	√	X	√	√	√***
24 Februari 2025 February 24, 2025	Pembahasan *alignment* antara *business strategy* dan *Human Capital Management planning* tahun 2025. Discussing the alignment between the business strategy and Human Capital Management planning for 2025.	√	X	√***	X	√	√	√***
18 Maret 2025 March 18, 2025	Pembahasan konsep usulan remunerasi Direksi dan Dewan Komisaris tahun 2025. Discussing the proposed remuneration concept for the Board of Directors and the Board of Commissioners for 2025.	√	X	√	X	√	√	√
22 April 2025 April 22, 2025	*Review* kinerja Mitratel triwulan I 2025, perencanaan program pengembangan Dewan Komisaris dan organ di bawahnya, serta pembahasan restrukturisasi remunerasi karyawan Mitratel. Reviewing Mitratel's performance for the first quarter of 2025, planning the development programs for the Board of Commissioners and its supporting organs, and discussing the restructuring of Mitratel's employee remuneration.	√	X	√	X	√	√***	√
19 Mei 2025 May 19, 2025	Pengesahan Kontrak Manajemen Mitratel tahun buku 2025. Approving Mitratel's Management Contract for the 2025 financial year.	√	X	√	X	√	√***	√***
16 Juni 2025 June 16, 2025	Pembahasan Kontrak Manajemen Direktur Pengelolaan Aset. Discussing the Management Contract of the Director of Asset Management.	√	√	√	√	√	X	X
17 Juli 2025 July 17, 2025	Monitoring KPI Dewan Komisaris dan pembahasan implementasi *merit system* bagi karyawan Mitratel. Monitoring the KPI of the Board of Commissioners and discussing the implementation of the merit system for Mitratel's employees.	√	√***	√	√	√	X	X

Tanggal Date	Agenda	Gunawan Susanto	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Juliadi Nugraha	Mohammad Ridwan Rizqi Ramadhani Nasution**	Herlan Wijanarko**
14 Agustus 2025 August 14, 2025	*Review* kinerja Mitratel triwulan II 2025, usulan remunerasi Direksi dan Dewan Komisaris, Monitoring KPI Dewan Komisaris, dan pembahasan implementasi *merit system* bagi karyawan Mitratel. Reviewing Mitratel's performance for the second quarter of 2025, discussing the proposed remuneration of the Board of Directors and the Board of Commissioners, monitoring the KPI of the Board of Commissioners, and discussing the implementation of the merit system for Mitratel's employees.	√	√***	√	√	√	X	X
23 September 2025 September 23, 2025	Monitoring KPI Dewan Komisaris dan *update* penataan sistem meritokrasi karyawan Mitratel. Monitoring the KPI of the Board of Commissioners and updating the structuring of Mitratel's employee meritocracy system.	√	√	√	√	√	X	X
21 Oktober 2025 October 21, 2025	Monitoring KPI Dewan Komisaris dan *update* transformasi organisasi Mitratel. Monitoring the KPI of the Board of Commissioners and updating Mitratel's organizational transformation.	√	√***	√	√	√	X	X
20 November 2025 November 20, 2025	Monitoring KPI Dewan Komisaris dan *update talent management* Mitratel. Monitoring the KPI of the Board of Commissioners and updating Mitratel's talent management.	√	√	√***	√	√	X	X
15 Desember 2025 December 15, 2025	Monitoring KPI Dewan Komisaris, *review* kinerja Mitratel semester II 2025, dan rencana Kontrak Manajemen Mitratel tahun 2026. Monitoring the KPI of the Board of Commissioners, reviewing Mitratel's performance for the second semester of 2025, and discussing the plan for Mitratel's Management Contract for 2026.	√	√	√	√	√	X	X
Total Kehadiran dalam Rapat **Total Attendance in Meetings**		**13**	**7**	**13**	**7**	**13**	**6**	**6**
Total Rapat **Total Meetings**		**13**	**7**	**13**	**7**	**13**	**6**	**6**
Tingkat Kehadiran (%) **Attendance Rate (%)**		**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**
Rata-Rata Kehadiran (%) **Average Attendance (%)**					**100,0**			

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.
*** Kehadiran diwakili melalui surat kuasa. / Attendance represented by proxy.

Pengembangan Kompetensi Komite Nominasi dan Remunerasi

[ARA-A.1.11.7a.h] [ARA-A.1.11.7b.h]

Sepanjang tahun 2025, Komite Nominasi dan Remunerasi secara aktif mengikuti berbagai program pengembangan kompetensi yang ditunjukkan sebagai berikut:

Competency Development of Nomination and Remuneration Committee

[ARA-A.1.11.7a.h] [ARA-A.1.11.7b.h]

Throughout 2025, the Nomination and Remuneration Committee actively participated in various competency development programs, as outlined below:

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
Gunawan Susanto	Ketua Chairman	Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris. The information on competency development programs attended has been presented in the Board of Commissioners' Competency Development section.	
Ratu Ayu Isyana Bagoes Oka*	Anggota Member		
Mira Tayyiba	Anggota Member		
Faisal Amir Masduki*	Anggota Member		
Juliadi Nugraha	Anggota Member	*Training HAPS/Executive Tech Update: High Altitude Platform Station*	Telkom Corporate University
		Executive Tech Briefing 2025: AI in Tower Business	Telkom Corporate University
Mohammad Ridwan Rizqi Ramadhani Nasution**	Anggota Member	Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris. The information on competency development programs attended has been presented in the Board of Commissioners' Competency Development section.	
Herlan Wijanarko**	Anggota Member		

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.

Pelaksanaan Tugas Komite Nominasi dan Remunerasi

[ARA-A.1.11.7a.I] [ARA-A.1.11.7b.I]

Sepanjang tahun 2025, Komite Nominasi dan Remunerasi telah melaksanakan berbagai kegiatan sesuai dengan tugas dan tanggung jawab yang diatur dalam Piagam Kerja, antara lain:

1. Menetapkan pencapaian Kontrak Manajemen pada tahun 2025 telah sesuai dengan program kerja dan RKAP yang telah direncanakan dan dikomitmenkan sebelumnya.
2. Memberikan persetujuan atas Kontrak Manajemen Direksi tahun 2026 dan memastikan pelaksanaan secara berjenjang ke BoD-1 dapan terkelola dengan baik.
3. Memberikan penilaian kinerja Dewan Komisaris maupun organ komite yang terkait untuk tahun 2025.
4. Memberikan rekomendasi mengenai remunerasi bagi Direksi dan Dewan Komisaris.
5. Melaksanakan program pengembangan kompetensi Dewan Komisaris maupun organ yang terkait di dalamnya, agar pelaksanaan pengawasan atas kinerja dan rencana strategis Perseroan di masa mendatang dapat dilaksanakan secara lebih prudence.
6. Memastikan pengelolaan human capital dan sumber daya Perseroan dilaksanakan dengan baik dan optimal.

Implementation of Nomination and Remuneration Committee's Duties

[ARA-A.1.11.7a.I] [ARA-A.1.11.7b.I]

Throughout 2025, the Nomination and Remuneration Committee carried out various activities in accordance with the duties and responsibilities set out in its Charter, such as:

1. Determining that the achievement of the Management Contract in 2025 was in accordance with the previously planned and committed work programs and RKAP.
2. Approving the Board of Directors' Management Contract for 2026 and ensuring its cascading implementation to BoD-1 is properly managed.
3. Assessing the performance of the Board of Commissioners and the related committee organs for 2025.
4. Providing recommendations regarding the remuneration of the Board of Directors and the Board of Commissioners.
5. Implementing competency development programs for the Board of Commissioners and its related organs, to ensure that the oversight of the Company's performance and future strategic plans can be carried out in a more prudent manner.
6. Ensuring that the management of the Company's human capital and resources is carried out properly and optimally.

Komite Evaluasi dan Monitoring Perencanaan dan Risiko [ARA-A.1.11.8a]

Komite Evaluasi dan Monitoring Perencanaan dan Risiko merupakan organ pendukung Dewan Komisaris yang berperan dalam menelaah efektivitas perencanaan strategis serta penerapan manajemen risiko Perseroan. Komite Evaluasi dan Monitoring Perencanaan dan Risiko memastikan pelaksanaan strategi berjalan selaras dengan visi dan misi perusahaan, sekaligus mengawasi proses identifikasi dan mitigasi risiko untuk menjaga keberlanjutan dan kinerja korporasi.

Committee for Planning and Risk Evaluation and Monitoring

The Committee for Planning and Risk Evaluation and Monitoring is a supporting organ of the Board of Commissioners that plays a role in reviewing the effectiveness of the Company's strategic planning and the implementation of risk management. Committee for Planning and Risk Evaluation and Monitoring ensures that strategy implementation is aligned with the Company's vision and mission, while also overseeing the risk identification and mitigation processes to safeguard corporate sustainability and performance.

Pedoman Kerja Komite Evaluasi dan Monitoring Perencanaan dan Risiko

[ARA-A.1.11.8a.j]

Komite Evaluasi dan Monitoring Perencanaan dan Risiko berpedoman pada pedoman kerja yang telah disahkan melalui Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 014/DEKOM-DMT/01/2023. Pedoman tersebut menjadi acuan utama dalam memastikan pelaksanaan tugas Komite Evaluasi dan Monitoring Perencanaan dan Risiko berjalan secara terarah, transparan, dan selaras dengan prinsip GCG.

Guidelines of the Committee for Planning and Risk Evaluation and Monitoring

[ARA-A.1.11.8a.j]

The Committee for Planning and Risk Evaluation and Monitoring is guided by the working guidelines approved through the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk No. 014/DEKOM-DMT/01/2023. These guidelines serve as the main reference to ensure that the duties of Committee for Planning and Risk Evaluation and Monitoring are carried out in a structured, transparent manner, and in line with GCG principles.

Komposisi Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Komite Evaluasi dan Monitoring Perencanaan dan Risiko terdiri atas sedikitnya 5 anggota, dengan seorang Komisaris menjabat sebagai Ketua. Setiap anggota memiliki masa tugas selama 3 tahun dan dapat diperpanjang sesuai kebutuhan serta keputusan Dewan Komisaris. Adapun susunan keanggotaan Komite Evaluasi dan Monitoring Perencanaan dan Risiko untuk tahun 2025 sebagai berikut:

Composition of the Committee for Planning and Risk Evaluation and Monitoring

The Committee for Planning and Risk Evaluation and Monitoring consists of at least 5 members, with one Commissioner serving as Chairman. Each member serves a term of 3 years and may be extended as necessary in accordance with the needs and decisions of the Board of Commissioners. The composition of the Committee for Planning and Risk Evaluation and Monitoring for 2025 is as follows:

Periode 1 Januari 2025-19 Juni 2025
Period of January 1, 2025-June 19, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Yusuf Wibisono	Ketua Chairman	Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024 Decision of Board of Commissioners No. 006/DEKOM-DMT/06/2024 dated June 7, 2024	2024-2025	Komisaris Utama President Commissioner
Mira Tayyiba	Anggota Member	Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023	2023-sekarang 2023-present	Komisaris Commissioner
Gunawan Susanto	Anggota Member	Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023	2023-sekarang 2023-present	Komisaris Independen Independent Commissioner
Hendra Kurniawan	Anggota Member	Keputusan Dewan Komisaris No. 013/DEKOM-DMT/01/2023 tentang tanggal 27 Januari 2023 Decision of Board of Commissioners No. 013/DEKOM-DMT/01/2023 dated January 27, 2023	2023-sekarang 2023-present	-

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Novel Geraldy Maengkom	Anggota Member	Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024 Decision of Board of Commissioners No. 032/DEKOM-DMT/07/2024 dated July 24, 2024	2024-sekarang 2024-present	-
Tia Indrawati	Anggota Member	Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024 Decision of Board of Commissioners No. 070/DEKOM-DMT/11/2024 dated November 29, 2024	2024-sekarang 2024-present	-

Periode 20 Juni 2025-31 Desember 2025
Period of June 20, 2025-December 31, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Periode Jabatan Term of Office	Jabatan di Perseroan Position in the Company
Fadli Tri Hartono	Ketua Chairman	Keputusan Dewan Komisaris No. 52/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Decision of Board of Commissioners No. 52/DEKOM-DMT/06/2025 dated June 20, 2025	2025-sekarang 2025-present	Komisaris Utama President Commissioner
Ratu Ayu Isyana Bagoes Oka	Anggota Member	Keputusan Dewan Komisaris No. 52/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Decision of Board of Commissioners No. 52/DEKOM-DMT/06/2025 dated June 20, 2025	2025-sekarang 2025-present	Komisaris Commissioner
Mira Tayyiba	Anggota Member	Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023	2023-sekarang 2023-present	Komisaris Commissioner
Faisal Amir Masduki	Anggota Member	Keputusan Dewan Komisaris No. 52/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 Decision of Board of Commissioners No. 52/DEKOM-DMT/06/2025 dated June 20, 2025	2025-sekarang 2025-present	Komisaris Commissioner
Gunawan Susanto	Anggota Member	Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 Decision of Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023	2023-sekarang 2023-present	Komisaris Independen Independent Commissioner
Hendra Kurniawan	Anggota Member	Keputusan Dewan Komisaris No. 013/DEKOM-DMT/01/2023 tentang tanggal 27 Januari 2023 Decision of Board of Commissioners No. 013/DEKOM-DMT/01/2023 dated January 27, 2023	2023-sekarang 2023-present	-
Novel Geraldy Maengkom	Anggota Member	Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024 Decision of Board of Commissioners No. 032/DEKOM-DMT/07/2024 dated July 24, 2024	2024-sekarang 2024-present	-
Tia Indrawati	Anggota Member	Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024 Decision of Board of Commissioners No. 070/DEKOM-DMT/11/2024 dated November 29, 2024	2024-sekarang 2024-present	-

Profil Komite Evaluasi dan Monitoring Perencanaan dan Risiko
Profile of the Committee for Planning and Risk Evaluation and Monitoring

Fadli Tri Hartono*

Ketua [ARA-A.1.11.8a.a]
Chairman

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 52/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 (2025-sekarang).

Decision of the Board of Commissioners No. 52/DEKOM-DMT/06/2025 dated June 20, 2025 (2025-present).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.

The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.8a.b] [ARA-A.1.11.8a.c] [ARA-A.1.11.8a.d] [ARA-A.1.11.8a.e]
[ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3] [ARA-A.1.11.8a.e4] [ARA-B.A.4.c]

* Menjabat terhitung sejak 20 Juni 2025. / Serving effective as of June 20, 2025.

Yusuf Wibisono*

Ketua [ARA-A.1.11.8a.a]
Chairman

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024 (2024-2025).

Decision of the Board of Commissioners No. 006/DEKOM-DMT/06/2024 dated June 7, 2024 (2024-2025).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.8a.b] [ARA-A.1.11.8a.c] [ARA-A.1.11.8a.d] [ARA-A.1.11.8a.e]
[ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3] [ARA-A.1.11.8a.e4] [ARA-B.A.4.c]

* Menjabat hingga 19 Juni 2025. / Serving until June 19, 2025.

Ratu Ayu Isyana Bagoes Oka*

Anggota [ARA-A.1.11.8a.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 52/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 (2025-sekarang).

Decision of the Board of Commissioners No. 52/DEKOM-DMT/06/2025 dated June 20, 2025 (2025-present).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.8a.b] [ARA-A.1.11.8a.c] [ARA-A.1.11.8a.d] [ARA-A.1.11.8a.e]
[ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3] [ARA-A.1.11.8a.e4] [ARA-B.A.4.c]

* Menjabat terhitung sejak 20 Juni 2025. / Serving effective as of June 20, 2025.

Mira Tayyiba

Anggota [ARA-A.1.11.8a.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023-sekarang).

Decision of the Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023 (2023-present).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.8a.b] [ARA-A.1.11.8a.c] [ARA-A.1.11.8a.d] [ARA-A.1.11.8a.e]
[ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3] [ARA-A.1.11.8a.e4] [ARA-B.A.4.c]

Faisal Amir Masduki*

Anggota [ARA-A.1.11.8a.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 52/DEKOM-DMT/06/2025 tanggal 20 Juni 2025 (2025-sekarang).

Decision of the Board of Commissioners No. 52/DEKOM-DMT/06/2025 dated June 20, 2025 (2025-present).

Profil lengkap dapat dilihat pada bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.8a.b] [ARA-A.1.11.8a.c] [ARA-A.1.11.8a.d] [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3] [ARA-A.1.11.8a.e4] [ARA-B.A.4.c]

* Menjabat terhitung sejak 20 Juni 2025. / Serving effective as of June 20, 2025.

Gunawan Susanto

Anggota [ARA-A.1.11.8a.a]
Member

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023-sekarang).

Decision of the Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023 (2023-present).

Profil lengkap dapat dilihat pada Bab Profil Perusahaan bagian Profil Dewan Komisaris.
The complete profile can be found in the Company Profile Chapter under the Board of Commissioners Profile section.
[ARA-A.1.11.8a.b] [ARA-A.1.11.8a.c] [ARA-A.1.11.8a.d] [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3] [ARA-A.1.11.8a.e4] [ARA-B.A.4.c]

Hendra Kurniawan

Anggota [ARA-A.1.11.8a.a]
Member

Kewarganegaraan
Citizenship
[ARA-A.1.11.8a.c]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.11.8a.b]

50 tahun
50 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Cimahi

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appoinment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 013/DEKOM-DMT/01/2023 tanggal 27 Januari 2023 (2023-sekarang).

Decision of Board of Commissioners' Decision No. 013/DEKOM-DMT/01/2023 dated January 27, 2023. (2023-present).

Riwayat Pendidikan
Educational Background
[ARA-A.1.11.8a.d]

- *Master of Science* dari Technische Universitaet Muenchen (2003).
- Sarjana Teknik dari Institut Teknologi Bandung (1998).

- Master of Science from Technische Universitaet Muenchen (2003).
- Bachelor of Engineering from Institut Teknologi Bandung (1998).

Sertifikasi [ARA-B.A.4.c]
Certification

- Sertifikasi *Risk Management Insight* 101 dari Telkom Corporate University Center (2025).
- Sertifikasi *Expert on Boarding – Code of Conduct* dari Telkom Corporate University Center (2025).
- Sertifikasi *Leadership Governance, Risk, and Compliance* (GRC) – *Band Postion 1* dari Telkom Corporate University Center (2025).
- Sertifikasi Program Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3) dari Telkom Corporate University Center (2025).
- Sertifikasi *E-Learning Mandatory Do's and Dont's Cyber Security 2025* dari Telkom Corporate University Center (2025).
- Sertifikasi *Artificial Intelligence Fundamental* dari Telkom Corporate University Center (2025).
- Sertifikasi *Executive Tech Update*: HAPS dari Telkom Corporate University Center (2025).
- Sertifikasi *E-Learning* Penguatan Integritas dari Telkom Corporate University Center (2025).
- Sertifikasi *E-Learning* Spirtual Islam Bekerja dengan Hati Berprestasi dengan Nurani dari Telkom Corporate University Center (2025).
- Sertifikasi *Executive Tech Update: Artificial Inteligence (AI)* dalam Bisnis Tower dari Telkom Corporate University Center (2025).
- Sertifikasi *Training of Trainers (ToT) Teaching Essential* dari Telkom Corporate University Center (2025).

- Certification in Risk Management Insight 101 from Telkom Corporate University Center (2025).
- Certification in Expert Onboarding – Code of Conduct from Telkom Corporate University Center (2025).
- Certification in Leadership Governance, Risk, and Compliance (GRC) – Band Position 1 from Telkom Corporate University Center (2025).
- Certification in Occupational Health and Safety Management System (SMK3) Program from Telkom Corporate University Center (2025).
- Certification in E-Learning Mandatory Do's and Don'ts Cyber Security 2025 from Telkom Corporate University Center (2025).
- Certification in Artificial Intelligence Fundamentals from Telkom Corporate University Center (2025).
- Certification in Executive Tech Update: HAPS from Telkom Corporate University Center (2025).
- Certification in E-Learning Integrity Strengthening from Telkom Corporate University Center (2025).
- Certification in E-Learning Spiritual Islam: Working with Heart, Achieving with Conscience from Telkom Corporate University Center (2025).
- Certification in Executive Tech Update: Artificial Intelligence (AI) in Tower Business from Telkom Corporate University Center (2025).
- Certification in Training of Trainers (ToT) Teaching Essentials from Telkom Corporate University Center (2025).

Perjalanan Karier [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e4]
Work Experience

- Direktur Keuangan, Administrasi & Manajemen Risiko PT Telkom Landmark Tower (2020-2022).
- *Assistant Vice President Strategic Budgeting* PT Telekomunikasi Indonesia (Persero) Tbk (2018-2020).
- Director of Finance, Administration & Risk Management at PT Telkom Landmark Tower (2020-2022).
- Assistant Vice President of Strategic Budgeting at PT Telekomunikasi Indonesia (Persero) Tbk (2018-2020).

Rangkap Jabatan [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3]
Concurrent Position

Vice President Subsidiary Financial Planning & Analysis PT Telekomunikasi Indonesia (Persero) Tbk (sejak 2022).
Vice President of Subsidiary Financial Planning & Analysis at PT Telekomunikasi Indonesia (Persero) Tbk (since 2022).

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Novel Geraldy Maengkom

Anggota [ARA-A.1.11.8a.a]
Member

Kewarganegaraan
Citizenship [ARA-A.1.11.8a.c]

Indonesia
Indonesian

Usia
Age [ARA-A.1.11.8a.b]

53 tahun
53 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024 (2024-sekarang).

Board of Commissioners' Decision No. 032/DEKOM-DMT/07/2024 dated July 24, 2024 (2024–present).

Riwayat Pendidikan [ARA-A.1.11.8a.d]
Educational Background

- Sedang menempuh pendidikan Doktor Ilmu Manajemen di Universitas Brawijaya (sejak 2024).
- Magister Manajemen dari Universitas Borobudur (2021).
- Sarjana Teknik Industri dari Sekolah Tinggi Teknologi Telkom (1995).
- Currently pursuing a Doctorate in Management Science at Universitas Brawijaya (since 2024).
- Master of Management from Universitas Borobudur (2021).
- Bachelor of Industrial Engineering from Sekolah Tinggi Teknologi Telkom (1995).

Sertifikasi [ARA-B.A.4.c]
Certification

- Sertifikasi *Finance Foundations Corporate Governance* dari Telkom Corporate University (2025).
- Sertifikasi *CompTIA Advanced Security Practitioner* (CASP) *Certification Preparation 1 Risk Management* dari Telkom Corporate University (2025).
- Sertifikasi *Certified Information Systems Auditor* (CISA) *Certification Preparation 2 Information Technology Governance and Management for Information Systems Auditors* dari Telkom Corporate University (2025).
- Sertifikasi *Certified in Risk and Information Systems Control* (CRISC) *Certification Preparation 1 Governance* dari Telkom Corporate University (2025).
- Sertifikasi *Certified Information Systems Security Professional* (CISSP) *Certification Preparation 2021 1 Security and Risk Management* dari Telkom Corporate University (2025).
- Sertifikasi CompTIA Security SY0501 *Certification Preparation 5 Risk Management* dari Telkom Corporate University (2025).
- Sertifikasi *Course Refreshment Risk Management* dari Telkom Corporate University (2025).
- Sertifikasi *Webinar Series Corporate Governance* dari Telkom Corporate University (2025).
- Sertifikasi *Forum Expert Q2-2025* dari Telkom Corporate University (2025).
- Sertifikasi *E-Learning* Persaingan Usaha dari Telkom Corporate University (2025).
- Sertifikasi Kebijakan Logistik dan Pengadaan dari Telkom Corporate University (2025).
- Sertifikasi *E-Learning Mandatory Do's And Don't's Cyber Security* 2025 dari Telkom Corporate University (2025).
- Sertifikasi *Foundations of Responsible AI* dari Telkom Corporate University (2025).
- Sertifikasi Program SMK3 dari Telkom Corporate University (2025).
- Sertifikasi *Classroom* Pemenuhan *Learning Hours* Tahap 2 untuk *Organ Risk* Segment Kepala Internal Audit dari Telkom Corporate University (2025).
- Sertifikasi *Building a Responsible AI Program Context Culture Content and Commitment* dari Telkom Corporate University (2025).
- Sertifikasi *Compliance and Regulations for Generative AI* dari Telkom Corporate University (2025).
- Sertifikasi *Introduction to AI Governance* dari Telkom Corporate University (2025).
- Sertifikasi *Mastering Responsible AI from Concept to Auditing* dari Telkom Corporate University (2025).
- Sertifikasi *Responsible AI Principles and Practical Applications* dari Telkom Corporate University (2025).
- Sertifikasi *E-Learning* SMK3 dari Telkom Corporate University (2025).
- Sertifikasi *AI Awareness* dari Telkom Corporate University (2025).
- Sertifikasi *E-Learning* Penguatan Integritas dari Telkom Corporate University (2025).
- Sertifikasi *Live Event Expert Insight Cybersecurity Awareness and Cyber Resilience in the Age of Intelligent Threats* dari Telkom Corporate University (2025).

- Certification in Finance Foundations Corporate Governance from Telkom Corporate University (2025).
- Certification in CompTIA Advanced Security Practitioner (CASP) Certification Preparation 1: Risk Management from Telkom Corporate University (2025).
- Certification in Certified Information Systems Auditor (CISA) Certification Preparation 2: Information Technology Governance and Management for Information Systems Auditors from Telkom Corporate University (2025).
- Certification in Certified in Risk and Information Systems Control (CRISC) Certification Preparation 1: Governance from Telkom Corporate University (2025).
- Certification in Certified Information Systems Security Professional (CISSP) Certification Preparation 2021 1: Security and Risk Management from Telkom Corporate University (2025).
- Certification in CompTIA Security SY0501 Certification Preparation 5: Risk Management from Telkom Corporate University (2025).
- Certification in Course Refreshment Risk Management from Telkom Corporate University (2025).
- Certification in Webinar Series Corporate Governance from Telkom Corporate University (2025).
- Certification in Forum Expert Q2-2025 from Telkom Corporate University (2025).
- Certification in E-Learning on Business Competition from Telkom Corporate University (2025).
- Certification in Logistics and Procurement Policy from Telkom Corporate University (2025).
- Certification in E-Learning Mandatory Do's and Don'ts Cyber Security 2025 from Telkom Corporate University (2025).
- Certification in Foundations of Responsible AI from Telkom Corporate University (2025).
- Certification in SMK3 Program from Telkom Corporate University (2025).
- Certification in Classroom Fulfillment of Learning Hours Phase 2 for Risk Segment Internal Audit Head from Telkom Corporate University (2025).
- Certification in Building a Responsible AI Program: Context, Culture, Content, and Commitment from Telkom Corporate University (2025).
- Certification in Compliance and Regulations for Generative AI from Telkom Corporate University (2025).
- Certification in Introduction to AI Governance from Telkom Corporate University (2025).
- Certification in Mastering Responsible AI: From Concept to Auditing from Telkom Corporate University (2025).
- Certification in Responsible AI Principles and Practical Applications from Telkom Corporate University (2025).
- Certification in E-Learning SMK3 from Telkom Corporate University (2025).
- Certification in AI Awareness from Telkom Corporate University (2025).
- Certification in E-Learning Integrity Strengthening from Telkom Corporate University (2025).
- Certification in Live Event Expert Insight: Cybersecurity Awareness and Cyber Resilience in the Age of Intelligent Threats from Telkom Corporate University (2025).

Perjalanan Karier [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e4]
Work Experience

- *Senior Manager Business Marketing Divisi Business Service* PT Telekomunikasi Indonesia (Persero) Tbk (2018-2021).
- *Executive Account Manager Divisi Business Service* PT Telekomunikasi Indonesia (Persero) Tbk (2016-2018).
- *General Manager Small Medium Business* Divisi *Business Service* PT Telekomunikasi Indonesia (Persero) Tbk (2015-2016).
- *Senior Manager Business Customer Care* Divisi *Business Service* PT Telekomunikasi Indonesia (Persero) Tbk (2013-2015).

- Senior Manager of Business Marketing, Business Service Division at PT Telekomunikasi Indonesia (Persero) Tbk (2018-2021).
- Executive Account Manager, Business Service Division at PT Telekomunikasi Indonesia (Persero) Tbk (2016-2018).
- General Manager of Small Medium Business, Business Service Division at PT Telekomunikasi Indonesia (Persero) Tbk (2015-2016).
- Senior Manager of Business Customer Care, Business Service Division at PT Telekomunikasi Indonesia (Persero) Tbk (2013-2015).

Rangkap Jabatan [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3]
Concurrent Position

Auditor Utama PT Telekomunikasi Indonesia (Persero) Tbk (sejak 2021).
Principal Auditor of PT Telekomunikasi Indonesia (Persero) Tbk (since 2021).

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Tia Indrawati

Anggota [ARA-A.1.11.8a.a]
Member

Kewarganegaraan
Citizenship
[ARA-A.1.11.8a.c]

Indonesia
Indonesian

Usia
Age
[ARA-A.1.11.8a.b]

54 tahun
54 years old

Jenis Kelamin
Gender

Wanita
Female

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e1] [ARA-A.1.11.8a.f]

Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024 (2024-sekarang).

Board of Commissioners' Decision No. 070/DEKOM-DMT/11/2024 dated November 29, 2024 (2024–present).

Riwayat Pendidikan [ARA-A.1.11.8a.d]
Educational Background

- *Master of Engineering* dari Royal Melbourne Institute of Technology (1997).
- Sarjana Teknik dari Sekolah Tinggi Teknologi Telkom (1995).
- Master of Engineering from Royal Melbourne Institute of Technology (1997).
- Bachelor of Engineering from Sekolah Tinggi Teknologi Telkom (1995).

Sertifikasi [ARA-B.A.4.c]
Certification

- Sertifikasi *Leadership Development Program for Board of Directors and Board of Commissioners -1 dari School of Enabler* and Corporate Transformation (2025).
- Sertifikasi *E-Learning* Penguatan Integritas Group dari School of Enabler and Corporate Transformation (2025).
- Sertifikasi *Executive Tech Briefing 2025 AI in Tower Business* Mitratel dari School of Digital Infrastructure (2025).
- Sertifikasi *Executive Tech Briefing 2025 High Altitude Platform Stations* HAPS Mitratel dari School of Digital Infrastructure (2025).
- Sertifikasi *Leadership Governance Risk and Compliance Band Position 1 Batch 2* dari School of Enabler and Corporate Transformation (2025).
- Certification in Leadership Development Program for Board of Directors and Board of Commissioners -1 from the School of Enabler and Corporate Transformation (2025).
- Certification in E-Learning on Group Integrity Strengthening from the School of Enabler and Corporate Transformation (2025).
- Certification in Executive Tech Briefing 2025: AI in Tower Business Mitratel from the School of Digital Infrastructure (2025).
- Certification in Executive Tech Briefing 2025: High Altitude Platform Stations (HAPS) Mitratel from the School of Digital Infrastructure (2025).
- Certification in Leadership Governance Risk and Compliance Band Position 1 Batch 2 from the School of Enabler and Corporate Transformation (2025).

Perjalanan Karier [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e4]
Work Experience

- *Assistant Vice President Product & Service Digital Connectivity* PT Telekomunikasi Indonesia (Persero) Tbk (2021-2023).
- *Assistant Vice President Product Strategy-Carrier Voice & Value-Added Services* PT Telekomunikasi Indonesia (Persero) Tbk (2014-2021).
- Assistant Vice President of Product & Service Digital Connectivity at PT Telekomunikasi Indonesia (Persero) Tbk (2021–2023).
- Assistant Vice President of Product Strategy-Carrier Voice & Value-Added Services at PT Telekomunikasi Indonesia (Persero) Tbk (2014–2021).

Rangkap Jabatan [ARA-A.1.11.8a.e] [ARA-A.1.11.8a.e2] [ARA-A.1.11.8a.e3]
Concurrent Position

Deputy Executive Vice President Mobile Broadband Managed Service PT Telekomunikasi Indonesia (Persero) Tbk (sejak 2023).
Deputy Executive Vice President of Mobile Broadband Managed Service at PT Telekomunikasi Indonesia (Persero) Tbk (since 2023).

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of the Board of Commissioners and the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Tugas dan Tanggung Jawab Komite Evaluasi dan Monitoring Perencanaan dan Risiko

[ARA-A.1.11.8a.i]

Komite Evaluasi dan Monitoring Perencanaan dan Risiko memiliki ruang lingkup tugas dan tanggung jawab sebagai berikut:

1. Melakukan evaluasi secara komprehensif atas usulan RJPP dan RKAP yang diajukan oleh Direksi.
2. Melakukan evaluasi atas pelaksanaan RJPP dan RKAP agar sesuai dengan sasaran RJPP dan RKAP yang disetujui oleh Dewan Komisaris.
3. Melakukan fungsi pengawasan terhadap program investasi Perseroan yang telah dituangkan ke dalam RKAP, khususnya pelaksanaan program value growth story Mitratel dari pengembangan bisnis organik dan inorganik termasuk kaitannya dengan penyerapan anggaran Mitratel yang bernilai material dan/atau strategis.
4. Melakukan pemantauan terhadap pelaksanaan enterprise risk management dan project risk management khususnya untuk proyek yang pelaksanaannya melalui persetujuan Dewan Komisaris.
5. Menyampaikan hasil evaluasi atas RJPP dan RKAP yang telah disampaikan oleh Direksi sesuai dengan jadwal waktu yang ditetapkan oleh Dewan Komisaris.
6. Menyampaikan laporan secara berkala kepada Dewan Komisaris mengenai hasil evaluasi pelaksanaan RJPP dan RKAP serta pelaksanaan enterprise risk management dan project risk management khususnya untuk proyek yang pelaksanaannya melalui persetujuan Dewan Komisaris.
7. Memberikan saran dan rekomendasi atas usulan RJPP dan RKAP kepada Dewan Komisaris sebagai bahan pertimbangan untuk persetujuan Dewan Komisaris.
8. Menjaga dan memegang teguh rahasia Perseroan sesuai dengan ketentuan yang berlaku.

Pernyataan Independensi Komite Evaluasi dan Monitoring Perencanaan dan Risiko

[ARA-A.1.11.8a.g]

Komite Evaluasi dan Monitoring Perencanaan dan Risiko menjalankan tugasnya secara profesional dan independen, bebas dari intervensi maupun konflik kepentingan, untuk memastikan efektivitas pengawasan strategi dan manajemen risiko Perseroan.

Rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko [ARA-A.1.11.8a.k]

Komite Evaluasi dan Monitoring Perencanaan dan Risiko menyelenggarakan rapat secara berkala paling sedikit 1 kali setiap bulan, serta dapat mengadakan rapat tambahan apabila dibutuhkan untuk membahas isu strategis yang memerlukan perhatian dan arahan Dewan Komisaris. Tingkat kehadiran dan agenda rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko sepanjang tahun 2025 sebagai berikut:

Duties and Responsibilities of the Committee for Planning and Risk Evaluation and Monitoring

[ARA-A.1.11.8a.i]

The Committee for Planning and Risk Evaluation and Monitoring has the following scope of duties and responsibilities, such as:

1. Conducting a thorough review of the RJPP and the RKAP proposals submitted by the Board of Directors.
2. Evaluating the implementation of the RJPP and RKAP in accordance with the Board of Commissioners' approved targets.
3. Performing the supervisory function of the Company's investment programme as outlined in the RKAP, particularly the implementation of Mitratel's value growth story program through organic and inorganic business development, including Mitratel's budget absorption with material and/or strategic value.
4. Monitoring the implementation of enterprise and project risk management, particularly for projects approved by the Board of Commissioners.
5. Delivering the results of the RJPP and RKAP evaluations submitted by the Board of Directors in accordance with the Board of Commissioners' time frame.
6. Submitting periodic reports to the Board of Commissioners on the results of evaluations of the implementation of RJPP and RKAP, as well as the implementation of enterprise risk management and project risk management, particularly for projects approved by the Board of Commissioners.
7. Providing advice and recommendations to the Board of Commissioners on the proposed RJPP and RKAP for their approval.
8. Maintaining and protecting the Company's secrets in accordance with the applicable regulations.

Statement of Independence of the Committee for Planning and Risk Evaluation and Monitoring [ARA-A.1.11.8a.g]

The Committee for Planning and Risk Evaluation and Monitoring carries out its duties professionally and independently, free from intervention or conflicts of interest, to ensure the effectiveness of oversight of the Company's strategy and risk management.

Meetings of the Committee for Planning and Risk Evaluation and Monitoring [ARA-A.1.11.8a.k]

The Committee for Planning and Risk Evaluation and Monitoring holds meetings on a regular basis at least once a month, and may convene additional meetings as necessary to discuss strategic issues requiring the attention and direction of the Board of Commissioners. The attendance level and meeting agendas of the Committee for Planning and Risk Evaluation and Monitoring throughout 2025 are as follows:

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Gunawan Susanto	Hendra Kurniawan	Novel Geraldy Maengkom	Tia Indrawati
20 Januari 2025 January 20, 2025	• Update progres kinerja tahun buku 2024: keuangan dan operasional, capex, *sales* organik, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: - Manajemen risiko: √ Manajemen risiko atas *cyber security.* √ *Action plan* atas tindak lanjut dari poin pengelolaaan manajemen risiko Telkom Group sesuai Ketentuan Telkom. √ Mitigasi risiko untuk dampak merger XL dan SmartFren. √ Program mitigasi risiko untuk program-program strategis. - Perbandingan dengan *peers* terkait pertumbuhan pendapatan dan *tenancy ratio.* - Pertumbuhan EBITDA dikurangi capex untuk tahun 2021 (IPO) sampai dengan 2020 dan rencana 2025. • *Risk profile* Mitratel 2025. • Update on performance progress for the 2024 fiscal year: financial and operational, capital expenditure, organic sales, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee meeting: - Risk management: √ Cybersecurity risk management. √ Action plan for follow-up to Telkom Group risk management points in accordance with Telkom Regulations. √ Risk mitigation for the impact of XL and Smartfren merger. √ Risk mitigation program for strategic programs. - Comparison with peers regarding revenue growth and tenancy ratio. - EBITDA growth minus capital expenditure for 2021 (IPO) to 2020 and plans for 2025. • Risk profile Mitratel 2025.	x	√	x	√	x	√	√	√	√
20 Februari 2025 February 20, 2025	• *Update* progres kinerja Januari 2025: keuangan dan operasional, capex, *sales* organik, dan manajemen risiko (meliputi langkah pengendalian rinci dan KPI-nya). • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: perbandingan *Return on Assets* (ROA) dan *Return on Equity* (ROE) dibandingkan dengan *peers* untuk posisi 9 *month* 2024. • Update on January 2025 performance progress: financial and operational, capital expenditure, organic sales, and risk management (including detailed control measures and KPIs). • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: comparison of Return on Assets (ROA) and Return on Equity (ROE) compared to peers for the 9-month 2024 position.	x	√	x	√	x	√	√	√	√

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Gunawan Susanto	Hendra Kurniawan	Novel Geraldy Maengkom	Tia Indrawati
14 Maret 2025 March 14, 2025	• *Update* progres kinerja Februari 2025: keuangan dan operasional, capex, *sales* organik, dan manajemen risiko (meliputi langkah pengendalian rinci, KPI, dan estimasi nilai Rupiahnya). • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: progres *project inorganic* (bila ada). • Update on February 2025 performance progress: financial and operational, capital expenditure, organic sales, and risk management (including detailed control measures, KPIs, and estimated Rupiah values). • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: inorganic project progress (if any).	x	√	x	√	x	√	√	√	√
21 April 2025 April 21, 2025	• *Update* progres kinerja Maret 2025: keuangan dan operasional, capex, *sales* organik (dilengkapi dengan dampak terhadap *outlook revenue* bulan berikutnya dan tahun buku), dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *benchmark* kinerja *peers*, progres merger PT Ultra Mandiri Telekomunikasi, aktivitas manajemen *excess cash*, dan program efisiensi perusahaan 2025 (opsional). • Update on March 2025 performance progress: financial and operational, capital expenditure, organic sales (including impact on the revenue outlook for the following month and fiscal year), and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: peer performance benchmarks, PT Ultra Mandiri Telekomunikasi merger progress, excess cash management activities, and the Company's 2025 efficiency program (optional).	x	√	x	√	x	√	√	√	√
19 Mei 2025 May 19, 2025	• *Update* progres kinerja April 2025: keuangan dan operasional (termasuk akuntan publik), capex (termasuk penambahan jumlah alat produksi), *sales* organik (dilengkapi dengan dampak terhadap *outlook revenue* bulan berikutnya atau tahun buku), aktivitas *excess cash*, progres program efisiensi perusahaan, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: Laporan Rincian Liabilitas Jangka Pendek dan Panjang, termasuk alokasi dan rinciannya. • Update on April 2025 performance progress: financial and operational (including public accounting), capital expenditure (including the increase in the number of production equipment), organic sales (including the impact on the revenue outlook for the following month or fiscal year), excess cash activity, progress on the Company's efficiency program, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: Detailed Report on Current and Non-Current Liabilities, including allocations and details.	x	√	x	√	x	√	√	√	√

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Gunawan Susanto	Hendra Kurniawan	Novel Geraldy Maengkom	Tia Indrawati
19 Juni 2025 June 19, 2025	• *Update* progres kinerja Mei 2025: keuangan dan operasional (termasuk akuntan publik), capex (termasuk penambahan jumlah alat produksi untuk setiap penambahan *goods receipt*), *sales* organik, aktivitas *excess cash*, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *outlook sales financial year* 2025, progres program efisiensi 2025, dan *pipeline project* inorganik 2025. • Update on May 2025 performance progress: financial and operational (including public accounting), capital expenditure (including production equipment for each additional goods receipt), organic sales, excess cash activity, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: 2025 financial year sales outlook, 2025 efficiency program progress, and 2025 inorganic project pipeline.	√***	x	√***	√	√***	√	√	√	√
21 Juli 2025 July 21, 2025	• *Update* progres kinerja Juni 2025: keuangan dan operasional (termasuk akuntan publik), capex (termasuk penambahan jumlah alat produksi untuk setiap penambahan *goods receipt*), *sales* organik, aktivitas *excess cash* (jika ada perubahan), dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *update* progres proyek inorganik. • Update on June 2025 performance progress: financial and operational (including public accounting), capital expenditure (including additional production equipment for each additional goods receipt), organic sales, excess cash activity (if any), and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: update on the progress of inorganic projects.	√	x	√	√	√	√	√	√	√
19 Agustus 2025 August 19, 2025	• *Update* progres kinerja Juli 2025: keuangan dan operasional (termasuk akuntan publik), capex, *sales* organik, aktivitas *excess cash*, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *update* progres proyek inorganik. • Update on July 2025 performance progress: financial and operational (including public accounting), capital expenditure, organic sales, excess cash activities, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: progress update on inorganic.	√	x	√	√	√	√	√	√	√

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Gunawan Susanto	Hendra Kurniawan	Novel Geraldy Maengkom	Tia Indrawati
23 September 2025 September 23, 2025	• *Update* progres kinerja Agustus 2025: keuangan dan operasional (termasuk akuntan publik), realisasi capex (termasuk realisasi capex (termasuk alat produksi dan *goods receipt*), *sales* organik, aktivitas *excess cash*, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: update progres proyek inorganik, pembelajaran dari proyek inorganik sebelumnya – termasuk data-data sewa lahan, dan *tenancy ratio* sebelum dan sesudah akuisisi. • Update on August 2025 performance progress: financial and operational (including public accounting), capital expenditure (including production equipment and goods receipt), organic sales, excess cash activities, and risk management. • Follow-up on the meeting of the Committee for Planning and Risk Evaluation and Monitoring: update on the progress of inorganic projects, lessons learned from previous inorganic projects – including land lease data and tenancy ratios before and after acquisition.	√	x	√	√	√	√	√	√	√
20 Oktober 2025 October 20, 2025	• *Update* progres kinerja September 2025: keuangan dan operasional (termasuk akuntan publik), realisasi capex (*cash to revenue*: 1. inorganik; 2. organik), *sales* organik, aktivitas *excess cash*, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *update* progres proyek inorganik. • Update on September 2025 performance progress: financial and operational (including public accounting), capital expenditure (cash to revenue: 1. inorganic; 2. organic), organic sales, excess cash activities, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: progress update on inorganic projects.	√	x	√	√	√	√	√	√	√
21 November 2025 November 21, 2025	• *Update* progres kinerja Oktober 2025: keuangan dan operasional (termasuk akuntan publik), realisasi capex (*cash to revenue*: 1. inorganik; 2.organik), *sales* organik, aktivitas *excess cash*, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *update* progres proyek inorganik, *update* progres proyek *Towerco Value Enhancement*, skenario kinerja 2026-2030 berdasarkan RJPP, *breakdown* target dan aktivitas sampai dengan Desember 2025 guna pencapaian target kinerja 2025.	√	x	√	√	√	√	√	√	√
	• Update on October 2025 performance progress: financial and operational (including public accounting), capital expenditure (cash to revenue: 1. inorganic; 2. organic), organic sales, excess cash activities, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: inorganic project progress update, Towerco Value Enhancement project progress update, 2026–2030 performance scenario based on the RJPP, target and activity breakdown until December 2025 to achieve the 2025 performance targets.									

Tanggal Date	Agenda	Fadli Tri Hartono*	Yusuf Wibisono**	Ratu Ayu Isyana Bagoes Oka*	Mira Tayyiba	Faisal Amir Masduki*	Gunawan Susanto	Hendra Kurniawan	Novel Geraldy Maengkom	Tia Indrawati
19 Desember 2025 December 19, 2025	• *Update* progres kinerja November 2025: keuangan dan operasional (termasuk akuntan publik), realisasi capex, *sales* organik, aktivitas *excess cash*, dan manajemen risiko. • Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko: *wallet and market share* 2024 dan 2025, serta pembelajaran dan mitigasi risiko potensi *stop* kontrak. • Update on November 2025 performance progress: financial and operational (including public accounting), capital expenditure realization, organic sales, excess cash activity, and risk management. • Follow-up to the Planning and Risk Evaluation and Monitoring Committee's meeting: wallet and market share for 2024 and 2025, as well as lessons learned and mitigation of potential contract termination risks.	√	x	√	√	√	√	√	√	√
Total Kehadiran dalam Rapat **Total Attendance in Meetings**		**7**	**5**	**7**	**12**	**7**	**12**	**12**	**12**	**12**
Total Rapat **Total Meetings**		**7**	**5**	**7**	**12**	**7**	**12**	**12**	**12**	**12**
Tingkat Kehadiran (%) **Attendance Rate (%)**		**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**
Rata-Rata Kehadiran (%) **Average Attendance (%)**										

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.
*** Partisipasi sebelum tanggal efektif penunjukan./ Participation required before the effective date of appointment.

Pengembangan Kompetensi Komite Evaluasi dan Monitoring Perencanaan dan Risiko

[ARA-A.1.11.8a.h]

Sepanjang tahun 2025, Komite Evaluasi dan Monitoring Perencanaan dan Risiko secara aktif mengikuti berbagai program pengembangan kompetensi yang ditunjukkan sebagai berikut:

Competency Development of the Committee for Planning and Risk Evaluation and Monitoring [ARA-A.1.11.8a.h]

Throughout 2025, the Committee for Planning and Risk Evaluation and Monitoring actively participated in various competency development programs, as outlined below:

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
Fadli Tri Hartono*	Ketua Chairman	Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris. The information on competency development programs attended has been presented in the Board of Commissioners' Competency Development section.	
Yusuf Wibisono**	Ketua Chairman		
Ratu Ayu Isyana Bagoes Oka*	Anggota Member		
Mira Tayyiba	Anggota Member		
Faisal Amir Masduki*	Anggota Member		
Gunawan Susanto	Anggota Member		

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
Hendra Kurniawan	Anggota Member	*Risk Management Insight 101*	Telkom Corporate University Center
		Expert On Boarding - Code of Conduct	Telkom Corporate University Center
		Leadership Governance, Risk, and Compliance (GRC) - Band Position 1	Telkom Corporate University Center
		Program Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3) Occupational Health and Safety Management System (OHSMS) Program	Telkom Corporate University Center
		E-Learning Mandatory Do's and Don't's Cyber Security 2025	Telkom Corporate University Center
		Artificial Intelligence Fundamental	Telkom Corporate University Center
		Executive Tech Update: HAPS	Telkom Corporate University Center
		E-Learning Penguatan Integritas E-Learning: Strengthening Integrity	Telkom Corporate University Center
		E-Learning Spirtual Islam Bekerja dengan Hati Berprestasi dengan Nurani E-Learning: Islamic Spirituality: Working with Heart, Achieving with Conscience	Telkom Corporate University Center
		Executive Tech Update: AI dalam Bisnis Tower Executive Tech Update: AI in the Tower Business	Telkom Corporate University Center
		Training of Trainers (ToT) Teaching Essential	Telkom Corporate University Center
Novel Geraldy Maengkom	Anggota Member	*Finance Foundations Corporate Governance*	Linked In Learning - Telkom Corporate University
		CompTIA Advanced Security Practitioner (CASP) Certification Preparation 1 Risk Management	Linked In Learning - Telkom Corporate University
		Certified Information Systems Auditor (CISA) Certification Preparation 2 Information Technology Governance and Management for Information Systems Auditors	Linked In Learning - Telkom Corporate University
		Certified in Risk and Information Systems Control (CRISC) Certification Preparation 1 Governance	Linked In Learning - Telkom Corporate University
		Certified Information Systems Security Professional (CISSP) Certification Preparation 2021 1 Security and Risk Management	Linked In Learning - Telkom Corporate University
		CompTIA Security SY0501 Certification Preparation 5 Risk Management	Linked In Learning - Telkom Corporate University
		Course Refreshment Risk Management	Telkom Corporate University Center
		Webinar Series Corporate Governance	Telkom Corporate University Center
		Forum Expert Q2-2025	Telkom Corporate University Center
		E-Learning Persaingan Usaha E-Learning: Business Competition	Telkom Corporate University Center
		Kebijakan Logistik dan Pengadaan Logistics and Procurement Policy	Telkom Corporate University Center
		E-Learning Mandatory Do's and Don't's Cyber Security 2025	Telkom Corporate University Center
		Foundations of Responsible AI	Linked In Learning - Telkom Corporate University
		Program SMK3 OHSMS Program	Telkom Corporate University Center
		Classroom Pemenuhan *Learning Hours* Tahap 2 untuk Organ *Risk Segment* Kepala Internal Audit Classroom: Fulfillment of Learning Hours Phase 2 for the Risk Segment Organ of Internal Audit Head	Telkom Corporate University Center

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
		Building a Responsible AI Program Context Culture Content and Commitment	Linked In Learning - Telkom Corporate University
		Compliance and Regulations for Generative AI	Linked In Learning - Telkom Corporate University
		Introduction to AI Governance	Linked In Learning - Telkom Corporate University
		Mastering Responsible AI from Concept to Auditing	Linked In Learning - Telkom Corporate University
		Responsible AI Principles and Practical Applications	Linked In Learning - Telkom Corporate University
		E-Learning SMK3	Telkom Corporate University Center
		AI Awareness	Telkom Corporate University Center
		E-Learning Penguatan Integritas E-Learning: Strengthening Integrity	Telkom Corporate University Center
		Live Event Expert Insight Cybersecurity Awareness and Cyber Resilience in the Age of Intelligent Threats	Telkom Corporate University Center
Tia Indrawati	Anggota Member	*Leadership Development Program for Board of Directors and Board of Commissioners - 1*	School of Enabler and Corporate Transformation
		E-Learning Penguatan Integritas Group	School of Enabler and Corporate Transformation
		Executive Tech Briefing 2025 AI in Tower Business Mitratel	School of Digital Infrastructure
		Executive Tech Briefing 2025 High Altitude Platform Stations HAPS Mitratel	School of Digital Infrastructure
		Leadership Governance Risk and Compliance Band Position 1 Batch 2	School of Enabler and Corporate Transformation

* Menjabat terhitung sejak 20 Juni 2025. / Serving effective as of June 20, 2025.
** Menjabat hingga 19 Juni 2025. / Serving until June 19, 2025.

Pelaksanaan Tugas Komite Evaluasi dan Monitoring Perencanaan dan Risiko

[ARA-A.1.11.8a.I]

Sepanjang tahun 2025, Komite Evaluasi dan Monitoring Perencanaan dan Risiko telah melaksanakan berbagai kegiatan sesuai dengan mandat dan tanggung jawabnya yang diuraikan sebagai berikut:

1. Melaksanakan evaluasi atas pencapaian kinerja Perseroan sesuai dengan perencanaan strategis dan RKAP yang telah dikomitmenkan.
2. Melaksanakan evaluasi dan monitoring pencapaian rencana strategis dan aksi korporasi Perseroan sesuai dengan GCG.
3. Melaksanakan monitoring pelaksanaan manajemen risiko dan tercapainya *risk maturity index* yang memadai sebagai perusahaan kelas regional.
4. Memberikan masukan kepada Dewan Komisaris dalam rapat internal Dewan Komisaris dalam melaksanakan pengawasan, pengambilan keputusan, dan/atau pemberian nasihat kepada Direksi dalam rangka menjaga pelaksanaan GCG.

The Implementation of Duties of the Committee for Planning and Risk Evaluation and Monitoring

[ARA-A.1.11.8a.I]

Throughout 2025, the Committee for Planning and Risk Evaluation and Monitoring carried out various activities in accordance with its mandate and responsibilities, as described below:

1. Evaluating the achievement of the Company's performance in accordance with the committed strategic plan and RKAP.
2. Evaluating and monitoring the achievement of the Company's strategic plans and corporate actions in accordance with GCG.
3. Monitoring the implementation of risk management and the achievement of an adequate risk maturity index as a regional-class company.
4. Providing input to the Board of Commissioners in internal meetings of the Board of Commissioners in carrying out oversight, decision-making, and/or providing advice to the Board of Directors in order to maintain the implementation of GCG.

Direksi [ARA-A.1.11.2]
Board of Directors

Direksi merupakan organ eksekutif Perseroan yang bertanggung jawab atas pengurusan kegiatan operasional sehari-hari secara efektif dan efisien sesuai dengan prinsip GCG, serta sejalan dengan maksud dan tujuan Perseroan. Dalam melaksanakan tugasnya, Direksi berada di bawah pengawasan serta menerima nasihat dari Dewan Komisaris, dan untuk tindakan tertentu memerlukan persetujuan Dewan Komisaris dan/atau RUPS.

The Board of Directors is the executive organ of the Company responsible for managing the Company's day-to-day operational activities effectively and efficiently in accordance with GCG principles, and in line with the Company's purposes and objectives. In carrying out its duties, the Board of Directors is subject to the supervision of and receives advice from the Board of Commissioners, and for certain action, it requires approval of the Board of Commissioners and/or the GMS.

Pedoman Kerja Direksi [ARA-A.1.11.2.b]

Perseroan telah menetapkan *Board Manual* atau Panduan Tata Kerja Dewan Komisaris dan Direksi melalui Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk yang berlaku sejak 31 Juli 2025. Dokumen ini menjadi pedoman bagi Dewan Komisaris dan Direksi dalam melaksanakan tugas secara efektif, efisien, dan transparan sesuai prinsip-prinsip GCG, Anggaran Dasar Perseroan, serta peraturan perundang-undangan yang berlaku.

Board of Directors Charter [ARA-A.1.11.2.b]

The Company has established a Board Manual or Work Guidelines of the Board of Commissioners and Board of Directors through the Joint Regulation of Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk, effective since July 31, 2025. This document serves as a guideline for the Board of Commissioners and Board of Directors in carrying out duties effectively, efficiently, and transparently in accordance with GCG principles, the Company's Articles of Association, and prevailing laws and regulations.

Komposisi Direksi

Mengacu pada *Board Manual*, Direksi Perseroan terdiri sekurang-kurangnya 2 anggota, dengan 1 di antaranya menjabat sebagai Direktur Utama. Kewenangan untuk mengangkat maupun memberhentikan anggota Direksi sepenuhnya berada pada RUPS. Setiap anggota Direksi menjabat selama 5 tahun dan dapat diperpanjang untuk 1 periode berikutnya.

Composition of the Board of Directors

Referring to the Board Manual, the Company's Board of Directors shall consist of at least 2 members, 1 of whom serves as the Chief Executive Officer. The authority to appoint and dismiss members of the Board of Directors fully rests with the GMS. Each member of the Board of Directors serves a term of office of 5 years and may be reappointed for 1 subsequent term.

Kriteria dan Penunjukan Direksi

Berdasarkan Pasal 11 ayat 2 Anggaran Dasar, persyaratan anggota Direksi wajib mengikuti ketentuan:

1. Undang-Undang Perseroan Terbatas.
2. Peraturan perundang-undangan di bidang pasar modal.
3. Peraturan perundang-undangan di bidang pasar modal.

Criteria and Appointment of the Board of Directors

Based on Article 11 paragraph 2 of the Articles of Association, the Board of Directors' members must comply with the following requirements:

1. Limited Liability Company Law.
2. Capital market laws and regulations.
3. Other laws and regulations applicable to and related to the Company's business activities.

Sementara itu, berdasarkan Pasal 11 ayat 3 Anggaran Dasar, yang dapat diangkat sebagai anggota Direksi adalah orang perseorangan yang memenuhi persyaratan pada saat diangkat dan selama menjabat:

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 tahun sebelum pengangkatan dan selama menjabat:
   a. Tidak pernah dinyatakan pailit.
   b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit.
   c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan.
   d. Tidak pernah menjadi anggota Direksi dan/atau Dewan Komisaris yang selama menjabat:
      - Pernah tidak menyelenggarakan RUPS Tahunan.
      - Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS.
      - Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari Otoritas Jasa Keuangan tidak memenuhi kewajiban menyampaikan Laporan Tahunan dan/atau Laporan Keuangan kepada Otoritas Jasa Keuangan.
4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perseroan.
6. Memenuhi persyaratan lainnya sebagaimana ditentukan dalam ayat 2 Pasal ini.

Pada tahun 2025, komposisi Direksi Perseroan sebagai berikut:

Meanwhile, based on Article 11 paragraph 3 of the Articles of Association, those eligible to be appointed as the Board of Directors' members are individuals who, upon appointment and during their term of office, meet the following requirements:

1. Possess good character, morals, and integrity.
2. Competent in performing legal acts.
3. Within the five years prior to appointment and during their term of office:
   a. Have never been declared bankrupt.
   b. Have never been members of the Board of Directors and/or members of the Board of Commissioners found guilty of causing a company to be declared bankrupt.
   c. Have never been convicted of a criminal offense that caused financial loss to the state and/or related to the financial sector.
   d. Have never been members of the Board of Directors and/or members of the Board of Commissioners who, during their term of office:
      - Have ever failed to hold an Annual General Meeting of Shareholders.
      - Have ever been rejected by a GMS for the responsibilities as members of the Board of Directors and/or members of the Board of Commissioners, or have ever failed to provide accountability as members of the Board of Directors and/or members of the Board of Commissioners to a GMS.
      - Have ever caused a company that has obtained a permit, approval, or registration from the Financial Services Authority to fail to fulfill its obligation to submit an Annual Report and/or Financial Statements to the Financial Services Authority.
4. Committed to complying with laws and regulations.
5. Having knowledge and/or expertise in the field required by the Company.
6. Having met other requirements as stipulated in paragraph 3 of this Article.

In 2025, the composition of the Company's Board of Directors was as follows:

Periode 1 Januari 2025-28 Mei 2025
Period of January 1, 2025-May 28, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Masa Jabatan Term of Office
Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer	Keputusan RUPS Tahunan tanggal 22 April 2022 Annual GMS resolution dated April 22, 2022	2017-2027
Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	Keputusan RUPS Tahunan tanggal 22 April 2022 Annual GMS resolution dated April 22, 2022	2022-2027
Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development	Keputusan RUPS Tahunan tanggal 14 April 2023 Annual GMS resolution dated April 14, 2023	2023-2028
Agus Winarno	Direktur Bisnis Director of Business	Keputusan RUPS Tahunan tanggal 14 April 2023 Annual GMS resolution dated April 14, 2023	2023-2028
Hendra Purnama	Direktur Investasi Director of Investment	Keputusan RUPS Sirkuler tanggal 21 Agustus 2021 Circular GMS Resolution dated August 21, 2021	2022-2026

Periode 28 Mei 2025-31 Desember 2025
Period of May 28, 2025-December 31, 2025

Nama Name	Jabatan Position	Dasar Pengangkatan Terakhir Last Appointment Basis	Masa Jabatan Term of Office
Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2017-2027
Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	Keputusan RUPS Tahunan tanggal 22 April 2022 Annual GMS resolution dated April 22, 2022	2022-2027
Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development	Keputusan RUPS Tahunan tanggal 14 April 2023 Annual GMS resolution dated April 14, 2023	2023-2028
Agus Winarno	Direktur Bisnis Director of Business	Keputusan RUPS Tahunan tanggal 14 April 2023 Annual GMS resolution dated April 14, 2023	2023-2028
Hendra Purnama	Direktur Investasi Director of Investment	Keputusan RUPS Sirkuler tanggal 21 Agustus 2021 Circular GMS Resolution dated August 21, 2021	2022-2026
Fandi Wijaya	Direktur Pengelolaan Aset Director of Asset Management	Keputusan RUPS Tahunan tanggal 28 Mei 2025 Annual GMS resolution dated May 28, 2025	2025-2030

Rangkap Jabatan Direksi

Board Manual mengatur ketentuan mengenai rangkap jabatan bagi Direksi, dengan menegaskan larangan bagi anggota Direksi untuk merangkap jabatan pada posisi tertentu, meliputi:

1. Anggota Direksi pada BUMN, BUMD, dan badan usaha milik swasta.
2. Anggota Dewan Komisaris dan/atau Dewan Pengawas pada badan usaha milik negara lain.
3. Anggota Direksi atau Dewan Komisaris pada perusahaan lain dengan kriteria:
   a. Berada dalam pasar bersangkutan yang sama.
   b. Memiliki keterkaitan yang erat dalam bidang dan/atau jenis usaha.
   c. Perusahaan lain tersebut secara bersama-sama dengan Perseroan dapat menguasai pangsa pasar barang dan/atau jasa tertentu yang dapat mengakibatkan terjadinya praktik monopoli dan/atau persaingan usaha tidak sehat.
4. Jabatan struktural dan fungsional lainnya dalam instansi/lembaga pemerintah pusat dan daerah.
5. Pengurus partai politik, anggota Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, Dewan Perwakilan Rakyat Daerah Tingkat I, Dewan Perwakilan Rakyat Daerah Tingkat II, dan/atau Kepala Daerah/Wakil Kepala Daerah.
6. Menjadi calon/anggota Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, Dewan Perwakilan Rakyat Daerah Tingkat I, Dewan Perwakilan Rakyat Daerah Tingkat II, atau Calon Kepala Daerah/Wakil Kepala Daerah.
7. Jabatan lain yang dapat menimbulkan benturan kepentingan.
8. Jabatan lainnya sesuai dengan ketentuan dalam peraturan perundang-undangan.

Concurrent Positions of the Board of Directors

The Board Manual regulates provisions on concurrent positions held by the Board of Directors' members, emphasizing the prohibition for the Board of Directors' members from concurrently holding certain positions, as follows:

1. Members of the Board of Directors in BUMN, BUMD, and privately-owned enterprises.
2. Members of the Board of Commissioners and/or Supervisory Board in other state-owned enterprises.
3. Members of the Board of Directors or Board of Commissioners in other companies that:
   a. Operate within the same relevant market.
   b. Have a close connection in terms of business sector and/or type of business.
   c. Together with the Company, could dominate the market share of certain goods and/or services, potentially leading to monopolistic practices and/or unfair business competition.
4. Structural and functional positions in central and regional government institutions/agencies.
5. Administrators of political parties, members of the House of Representatives, Regional Representative Council, Regional House of Representatives Level I, Regional House of Representatives Level II, and/or Regional Heads/Deputy Regional Heads.
6. Candidates/members of the House of Representatives, Regional Representative Council, Regional House of Representatives Level I, Regional House of Representatives Level II, or Candidates for Regional Head/Deputy Regional Head.
7. Other positions that may cause conflicts of interest.
8. Other positions as stipulated by applicable laws and regulations.

Untuk perangkapan jabatan Direksi yang tidak disebutkan di atas, maka diperlukan persetujuan dari Dewan Komisaris. Masa jabatan sebagai anggota Direksi Perseroan yang merangkap jabatan sebagaimana dimaksud akan berakhir sejak perangkapan jabatan tersebut terjadi. Anggota Direksi yang masa jabatannya berakhir wajib memberitahukan secara tertulis kepada Perseroan, disertai dokumen pendukung terkait rangkap jabatan. Tindak lanjut terkait hak, kewajiban, dan pemberhentian Direksi akibat rangkap jabatan akan mengikuti ketentuan peraturan perundang-undangan, Anggaran Dasar, dan peraturan internal Perseroan. Informasi rangkap jabatan masing-masing anggota Direksi telah disampaikan pada Profil Direksi.

For any concurrent positions held by the Board of Directors that are not mentioned above, approval from the Board of Commissioners is required. The tenure of a member of the Board of Directors who holds a concurrent position as referred to will end as soon as the dual position occurs. The members of Board of Director whose tenure ends must notify the Company in writing, accompanied by supporting documents related to the concurrent position. Further actions regarding the rights, obligations, and termination of the Director due to holding a dual position will follow the provisions of applicable laws and regulations, the Company's Articles of Association, and internal Company regulations. Information on each Director's concurrent positions has been disclosed in the Board of Directors' Profile.

Tugas, Tanggung Jawab, dan Wewenang Direksi

Tugas pokok Direksi adalah menjalankan segala tindakan yang berkaitan dan bertanggung jawab atas pengurusan Perseroan untuk kepentingan Perseroan dan sesuai dengan maksud dan tujuan Perseroan serta mewakili Perseroan, baik di dalam maupun di luar pengadilan, tentang segala hal dan segala kejadian dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundangundangan, Anggaran Dasar, dan/atau keputusan RUPS.

Dalam menjalankan tugas pokok, Direksi melalui rapat Direksi atau mekanisme *joint approval* berwenang untuk:

1. Mengusulkan visi, misi, dan strategi Perseroan.
2. Menetapkan kebijakan dasar strategi korporat, keuangan, organisasi, dan SDM serta sistem teknologi informasi dan komunikasi Perseroan.
3. Mengajukan usulan pengelolaan Perseroan yang memerlukan persetujuan Dewan Komisaris dan persetujuan RUPS serta melaksanakannya sesuai ketentuan yang diatur dalam Anggaran Dasar, persetujuan Dewan Komisaris, serta keputusan RUPS.
4. Mengupayakan tercapainya sasaran indikator aspek keuangan, aspek operasional, dan aspek administrasi yang digunakan sebagai dasar penilaian tingkat kesehatan Perseroan sesuai dengan kinerja yang telah ditetapkan oleh Pemegang Saham.
5. Menetapkan sasaran kinerja dan evaluasi kinerja Perseroan, direktorat, unit operasi, dan unit usaha melalui mekanisme organisasi Perseroan serta sasaran kinerja dan evaluasi kinerja Anak Perusahaan, termasuk rencana strategis dan kebijakan dividen Anak Perusahaan melalui mekanisme organ Anak Perusahaan sesuai ketentuan yang berlaku bagi Anak Perusahaan.
6. Menetapkan usulan dan perubahan RJPP dan RKAP sesuai ketentuan yang berlaku.

Duties, Responsibilities, and Authorities of the Board of Directors

The primary duty of the Board of Directors is to carry out all actions related to and responsible for managing the Company in the Company's best interests and in accordance with its objectives and purposes. The Board of Directors also represents the Company, both in and out of court, on all matters and events, subject to the limitations set forth in laws and regulations, the Articles of Association, and/or GMS resolutions.

In carrying out its primary duties, the Board of Directors, through Board of Directors meetings or a joint approval mechanism, has the authority to do the followings:

1. Proposing the vision, mission, and strategy of the Company.
2. Establishing the basic policies of the Company's corporate, financial, organizational, and HR strategies as well as information and communication technology systems.
3. Submitting a proposal for the management of the Company which requires the approval of the Board of Commissioners and the approval of the GMS and executing it in accordance with the provisions stipulated in the Articles of Association, the approval of the Board of Commissioners, and the resolutions of the GMS.
4. Striving to achieve the target indicators of financial aspect, operational aspect, and administrative aspect which are used as the basis for assessing the Company's soundness level in accordance with the performance determined by the Shareholders.
5. Setting performance targets and evaluating the performance of the Company, directorates, operating units, and business units through the Company's organizational mechanisms as well as performance targets and evaluating the performance of Subsidiaries, including strategic plans and dividend policies of Subsidiaries through the mechanism of Subsidiary organs in accordance with the provisions applicable to Subsidiaries.
6. Determining proposals and changes to RJPP and RKAP in accordance with the applicable regulations.

7. Menetapkan persetujuan kelayakan investasi sesuai kewenangan Direksi, memantau, dan melakukan koreksi terhadap pelaksanaannya.
8. Menetapkan kegiatan kerja sama atau kontrak dengan nilai dan waktu atau penggunaan/perolehan yang sesuai kewenangan yang diatur dalam peraturan perusahaan.
9. Menetapkan kebijakan keuangan yang secara periodik perlu ditinjau oleh Direksi, misalnya *cash management, expenditure authority,* dan *payment authority.*
10. Menetapkan struktur organisasi dan penetapan pejabat Perseroan sampai jenjang tertentu yang diatur melalui peraturan perusahaan.

Selain kewenangan tersebut, Direksi juga memiliki hak dan wewenang sebagai berikut:

1. Menetapkan kebijakan yang dipandang tepat dalam kepengurusan Perseroan.
2. Mengatur penyerahan kekuasaan Direksi untuk mewakili Perseroan di dalam dan di luar pengadilan kepada seorang atau beberapa orang yang khusus ditunjuk untuk itu termasuk pekerja Perseroan baik sendiri-sendiri maupun bersama-sama dan/atau badan lain.
3. Mengatur ketentuan tentang pekerja Perseroan, termasuk penetapan upah, pensiun atau jaminan hari tua, dan penghasilan lain bagi pekerja Perseroan berdasarkan peraturan perundang-undangan yang berlaku.
4. Mengangkat dan memberhentikan karyawan Perseroan berdasarkan peraturan ketenagakerjaan Perseroan dan peraturan perundang-undangan.
5. Mengangkat dan memberhentikan seorang Sekretaris Perusahaan dan/atau Kepala Satuan Pengawas Internal dengan persetujuan Dewan Komisaris.
6. Menghapusbukukan piutang macet dengan ketentuan sebagaimana diatur dalam Anggaran Dasar dan yang selanjutnya dilaporkan kepada Dewan Komisaris dan selanjutnya dilaporkan dan dipertanggungjawabkan dalam Laporan Tahunan.
7. Tidak menagih lagi piutang bunga, denda, ongkos-ongkos, dan piutang lainnya di luar pokok yang dilakukan dalam rangka restrukturisasi dan/atau penyelesaian piutang serta perbuatan-perbuatan lain dalam rangka penyelesaian piutang Perseroan dengan kewajiban melaporkan kepada Dewan Komisaris yang ketentuan dan tata cara pelaporannya ditetapkan oleh Dewan Komisaris.
8. Melakukan segala tindakan dan perbuatan lainnya mengenai pengurusan maupun pemilikan kekayaan Perseroan, mengikat Perseroan dengan pihak lain dan/atau pihak lain dengan Perseroan, serta mewakili Perseroan di dalam dan di luar pengadilan tentang segala hal dan segala kejadian, dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar, dan/atau keputusan RUPS.

7. Determining investment feasibility approval according to the authority of the Board of Directors, monitors, and makes corrections to its implementation.
8. Establishing cooperation activities or contracts with value and time or use/acquisition in accordance with the authority regulated in the company regulations.
9. Establishing financial policies that need to be periodically reviewed by the Board of Directors, such as cash management, expenditure authority, and payment authority.
10. Determining the organizational structure and the appointment of the Company's officers to a certain level which is regulated through the company's regulations.

In addition to the aforementioned authorities, the Board of Directors also has the following rights and authorities:

1. Establishing policies that are deemed appropriate in the management of the Company.
2. Regulating the delegation of authorities of the Board of Directors to represent the Company inside and outside the court to one or several persons specifically appointed for that purpose, including the Company's employees, either individually or jointly and/or other entities.
3. Regulating provisions regarding the Company's employees, including the determination of wages, pensions or old-age benefits, and other income for the Company's employees based on the prevailing laws and regulations.
4. Appointing and dismissing the Company's employees based on the Company's employment regulations and laws and regulations.
5. Appointing and dismissing a Corporate Secretary and/or Head of Internal Supervisory Unit with the approval of the Board of Commissioners.
6. Writing off bad debts with the provisions as stipulated in the Articles of Association, which is subsequently reported to the Board of Commissioners as well as reported and accounted for in the Annual Report.
7. No longer collecting interest receivables, fines, fees, and other receivables aside from the principal carried out in the context of restructuring and/or settlement of receivables as well as other actions in the context of settling the Company's receivables with the obligation to report to the Board of Commissioners whose reporting provisions and procedures are stipulated by the Board of Commissioners.
8. Performing all other actions and deeds regarding the management and ownership of the Company's assets, binding the Company with other parties and/or other parties with the Company, and representing the Company inside and outside the court regarding all matters and all events, with the limitations as stipulated in the laws and regulations, the Articles of Association, and/or the GMS Resolutions.

Pembagian Tugas antara Direksi

[ARA-A.1.11.2.a]

Setiap anggota Direksi memiliki pembagian tugas dan tanggung jawab yang diatur lebih lanjut dalam ketentuan internal Perseroan, dengan rincian sebagai berikut:

1. Direktur Utama sebagai *Chief Executive Officer* adalah jenjang eksekutif tertinggi dalam perusahaan (eksekutif) yang diberi tanggung jawab untuk mengatur keseluruhan suatu organisasi, dengan ketentuan sebagai berikut:
   a. Direktur Utama bertugas sebagai seorang komunikator, pengambil keputusan, pemimpin, pengelola (*manager*), dan eksekutor. Peran komunikator melibatkan pers dan pihak eksternal serta manajemen dan karyawan Perseroan. Peran pengambil keputusan mencakup keputusan tingkat tinggi terkait kebijakan dan strategi.
   b. Sebagai pemimpin, Direktur Utama memberi saran kepada anggota Direksi lainnya, memotivasi karyawan, dan menggerakkan perubahan dalam organisasi.
   c. Dalam menjalankan tugas tersebut, Direktur Utama dibantu oleh 4 Direktur, yaitu Direktur Bisnis, Direktur Operasi dan Pembangunan, Direktur Keuangan dan Manajemen Risiko, dan Direktur Investasi.
2. Direktur Keuangan dan Manajemen Risiko sebagai *Director Finance and Risk Management* memimpin direktorat yang berfokus pada pengelolaan manajemen akuntansi, *treasury & tax, supply chain management*, dan manajemen SDM.
3. Direktur Operasi dan Pembangunan sebagai *Director of Operations and Development* memimpin direktorat yang berfokus pada pengelolaan pembangunan dan manajemen proyek, manajemen aset, operasi, *information and technology*, dan area.
4. Direktur Bisnis sebagai *Director of Business* memimpin direktorat yang berfokus pada pengelolaan *sales* dan *marketing and innovation.*
5. Direktur Investasi sebagai *Director of Investment* memimpin direktorat yang berfokus pada pengelolaan manajemen investasi, hubungan dengan investor, *corporate finance* dan kepatuhan atas kewajiban pelaporan sebagai perusahaan terbuka.
6. Direktur Pengelolaan Aset sebagai *Chief Asset Management Officer* (CAMO) memimpin Direktorat yang berfokus pada pengelolaan keseluruhan *life cycle* dan optimalisasi aset Perseroan.

Keputusan yang Perlu Mendapat Persetujuan Direksi

Dalam menjalankan kewenangannya sesuai dengan Anggaran Dasar Perseroan, setiap keputusan atau perjanjian yang mengikat Perseroan diwakili oleh Direksi. Dalam hal tertentu, Direksi dapat memberikan kuasa kepada karyawan melalui surat kuasa yang sah, sehingga pelaksanaan dan penandatanganan keputusan atau perjanjian tersebut dilakukan oleh penerima kuasa dimaksud sesuai dengan ruang lingkup kewenangan yang diberikan.

Board of Directors' Division of Duties

[ARA-A.1.11.2.a]

Each member of the Board of Directors has a division of duties and responsibilities, which are further regulated under the Company's internal provisions, with the details as follows:

1. Chief Executive Officer as Chief Executive Officer is the highest level in the Company (executive) who is given the responsibility to manage the entire organization, with the following provisions:
   a. The Chief Executive Officer serves as a communicator, decision maker, leader, manager, and executor. The communicator's role involves the press and external parties, as well as management and employees of the Company. Decision-making roles include high-level decisions related to policies and strategies.
   b. As a leader, the Chief Executive Officer provides advice to other members of the Board of Directors, motivates the employees, and drives changes in the organization.
   c. In carrying out these duties, the Chief Executive Officer is assisted by 4 Directors, namely the Director of Business, Director of Operations and Development, Director of Finance and Risk Management, and Director of Investment.
2. Director of Finance and Risk Management as Director of Finance and Risk Management leads the directorate which focuses on accounting management, treasury & tax, supply chain management, and HR management.
3. Director of Operations and Development as Director of Operations and Development leads the directorate which focuses on development & project management, asset management, operations, information & technology, and area.
4. Director of Business as Director of Business leads the directorate which focuses on sales and marketing and innovation.
5. Director of Investment as Director of Investment leads the directorate which focuses on managing investment management, investor relations, corporate finance and compliance with reporting obligations as a public company.
6. The Director of Asset Management, serving as the Chief Asset Management Officer (CAMO), leads the Directorate responsible for managing the Company's overall asset life cycle and asset optimization.

Decisions Requiring Approval from the Board of Directors

In exercising its authority according to the Company's Articles of Association, every decision or agreement binding on the Company is represented by the Board of Directors. In certain cases, the Board of Directors may grant power of attorney to employees through a valid power of attorney, and thus, the implementation and signing of such decisions or agreements are carried out by the authorized representative in line with the scope of the granted authority.

Adapun untuk keputusan yang bersifat strategis, penetapannya dilakukan melalui mekanisme rapat Direksi dan/atau rapat Direksi terbatas. Keputusan strategis tersebut didokumentasikan dalam risalah rapat sebagai bentuk akuntabilitas dan tata kelola yang baik.

For strategic decisions, these are determined through Board of Directors' meetings and/or limited Board of Directors' meetings. These strategic decisions are documented in meeting minutes as a form of accountability and good governance.

Rapat Direksi

[ARA-A.1.11.2.c] [ARA-A.1.11.2.c1] [ARA-A.1.11.2.c2] [ARA-A.1.11.2.c3]

Sesuai *Board Manual*, Direksi menyelenggarakan rapat internal sekurang-kurangnya sekali setiap bulan serta rapat gabungan dengan Dewan Komisaris minimal sekali setiap 3 bulan. Bahan rapat, khususnya untuk rapat yang membahas Laporan Keuangan triwulanan, disampaikan selambat-lambatnya 5 hari kerja sebelum pelaksanaan rapat dengan disertai bukti penyerahan dokumen. Semua keputusan dalam rapat diambil dengan musyawarah untuk mufakat dengan keputusan dianggap sah apabila lebih dari ½ bagian dari jumlah anggota Direksi hadir atau diwakili dalam rapat. Seluruh hasil rapat didokumentasikan dalam risalah resmi sebagai bentuk akuntabilitas. Tingkat kehadiran Direksi dan agenda pembahasan sepanjang tahun 2025 diungkapkan sebagai berikut:

Board of Directors' Meeting

[ARA-A.1.11.2.c] [ARA-A.1.11.2.c1] [ARA-A.1.11.2.c2] [ARA-A.1.11.2.c3]

In accordance with the Board Manual, the Board of Directors holds internal meetings at least once a month and joint meetings with the Board of Commissioners at least once every 3 months. The meeting materials, particularly for meetings discussing the quarterly Financial Statements, are delivered no later than 5 working days prior to the meeting, accompanied by proof of document submission. All decisions in the meeting are made through deliberation for consensus, with decisions considered valid if more than ½ of the total members of the Board of Directors are present or represented at the meeting. All meeting outcomes are documented in official minutes as a form of accountability. The attendance rate of the Board of Directors and the agenda items discussed throughout 2025 are disclosed as follows:

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
14 Januari 2025 January 14, 2025	• *Board of Directors' debrief*. • RKAP 2025, *Senior Vice President Corporate Strategy*. • Serah terima *epic quest*, *Vice President Program Management Office, Executive General Manager Marketing & Innovation*. • Board of Directors' debrief. • RKAP 2025, Senior Vice President Corporate Strategy. • Handover of Epic Quest, Vice President Program Management Office, Executive General Manager Marketing & Innovation.	√	√	√	√	√	-**
21 Januari 2025 January 21, 2025	• *Board of Directors' debrief*. • Laporan dampak kenaikan Pajak Pertambahan Nilai (PPN), *Vice President Tax & Treasury*. • *Monitoring integrated audit* tahun buku 2024, *Vice President* Internal Audit. • Board of Directors' debrief. • Report on the impact of the Value Added Tax (VAT) increase, Vice President Tax & Treasury. • Monitoring of the integrated audit for the 2024 financial year, Vice President Internal Audit.	√	√	√	√	√	-**
30 Januari 2025 January 30, 2025	• *Board of Directors' debrief*. • *Payment management and handling dispute 2025, General Manager Billing Settlement*. • *Start-up fraud case*, *Vice President Investor Relations.*	√	√	√	√	√	-**
11 Februari 2025 February 11, 2025	• *Board of Directors' debrief*. • *Marketing plan 2025*, *Executive General Manager Marketing & Innovation*. • *Bisnis proses revenue correction, General Manager Marketing Strategy Analytics*.	√	√	√	√	√	-**

PT Dayamitra Telekomunikasi Tbk

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
18 Februari 2025 February 18, 2025	• *Board of Directors' debrief*. • Sales plan 2025, Executive General Manager Sales. • Usulan penyusunan *performance management, Vice President Program Management Office.*	√	√	√	√	√	-**
4 Maret 2025 March 4, 2025	• *Landscape* bisnis seluler, *Vice President Consumer Business Enablement* Telkomsel. • Board of Directors' debrief. • Usulan perubahan Peraturan Perusahaan, *Vice President Human Capital Management*. • Cellular business landscape, Vice President Consumer Business Enablement Telkomsel. • Board of Directors' debrief. • Proposed amendment to the Company Regulation, Vice President Human Capital Management.	√	√	√	√	√	-**
11 Maret 2025 March 11, 2025	• *Board of Directors' debrief*. • Program peduli aset, *General Manager Asset Sustainability*. • Laporan Persiapan Posko RAFI 2025, *Executive General Manager Operation*. • Board of Directors' debrief. • Asset Care Program, General Manager Asset Sustainability. • Report on the Preparation of the RAFI 2025 Command Post, Executive General Manager Operation.	√	√	√	√	√	-**
18 Maret 2025 March 18, 2025	• Penyerahan Sertifikat ISO 27001:2022. • Penyerahan bantuan kepada korban banjir. • Board of Directors' debrief. • *Securing* PT Persada Sokka Tama triwulan I 2025, PT Persada Sokka Tama. • *Cash flow plan 2025, Vice President Investment Financing Controller*. • Handover of ISO 27001:2022 Certificate. • Handover of assistance to flood victims. • Board of Directors' debrief. • Securing PT Persada Sokka Tama for the First Quarter of 2025, PT Persada Sokka Tama. • Cash flow plan 2025, Vice President Investment Financing Controller.	√	√	√	√	√	-**
25 Maret 2025 March 25, 2025	• *Board of Directors' debrief*. • *Update* Satgas *Epic Quest,* Ketua Satgas *(Executive General Manager Marketing & Innovation).* • Evaluasi dan *update* pengelolaan *Managed Service Telkom, Operation Vice President Managed Service* PT Persada Sokka Tama. • Board of Directors' debrief. • Update on the Epic Quest Task Force, Task Force Head (Executive General Manager Marketing & Innovation). • Evaluation and update of the management of Telkom Managed Service, Operation Vice President Managed Service PT Persada Sokka Tama.	√	√	√	√	√	-**
15 April 2025 April 15, 2025	• *Board of Directors' debrief*. • *Securing and maximizing fiber optic business opportunity, Project Head Fiberization*. • Laporan Peduli Sinyal, *General Manager Product Development.* • Board of Directors' debrief. • Securing and maximizing fiber optic business opportunity, Project Head Fiberization. • Peduli Sinyal Report, General Manager Product Development.	√	√	√	√	√	-**

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
22 April 2025 April 22, 2025	• *Board of Directors' debrief*. • *Update* pengelolaan dan perbaikan PT Ultra Mandiri Telekomunikasi, Direktur PT Ultra Mandiri Telekomunikasi. • Laporan Program Peduli Aset, *General Manager Asset Productivity.* • Board of Directors' debrief. • Update on the management and improvement of PT Ultra Mandiri Telekomunikasi, Director of PT Ultra Mandiri Telekomunikasi. • Asset Care Program Report, General Manager Asset Productivity.	√	√	√	√	√	-**
8 Mei 2025 May 8, 2025	• *Board of Directors' debrief*. • Agenda *Human Capital Management.*	√	√	√	√	√	-**
14 Mei 2025 May 14, 2025	• *Board of Directors' debrief*. • Konsep implementasi IoT Mitratel, *Champion Head Micro DC & IoT.* • Board of Directors' debrief. • Concept for the implementation of Mitratel IoT, Champion Head Micro DC & IoT.	√	√	√	√	√	-**
20 Mei 2025 May 20, 2025	• *Launching Regulatory Compliance System (RCS), Vice President Legal & Regulatory*. • *Board of Directors' debrief*. • *Market update impact trade war, Vice President Investor Relations*. • *Update* pengelolaan *human capital management and talent management, Vice President Human Capital Management*	√	√	√	√	√	-**
4 Juni 2025 June 4, 2025	• *Board of Directors' debrief*. • *Securing performance Q2 2025, Vice President Program Management Office*. • *Update portfolio development initiative inorganic, Vice President Strategic Investment Management*.	√	√	√	√	√	√
11 Juni 2025 June 11, 2025	• *Board of Directors' debrief*. • *Update* pengelolaan sewa lahan, *General Manager Asset Sustainability.*	√	√	√**	√	√	√
17 Juni 2025 June 17, 2025	• *Board of Directors' debrief*. • Konsep implementasi *analytics tools* fase 2, *General Manager Marketing Strategy Analytics.* • *Masterpiece Area 4, General Manager Area 4*. • Board of Directors' debrief. • Concept for the implementation of analytics tools, Phase 2, General Manager Marketing Strategy Analytics. • Masterpiece Area 4, General Manager Area 4.	√	√	√**	√	√	√
24 Juni 2025 June 24, 2025	• *Board of Directors' debrief*. • *Securing* performansi semester I 2025, *Vice President Program Management Office.* • *Update progress construction B2S* dan *colocation, Executive General Manager Construction.*	√	√	√**	√	√	√
1 Juli 2025 July 1, 2025	• *Board of Directors' debrief*. • Kajian dan rencana uji coba *fixed wireless access, General Manager Product Development.* • Board of Directors' debrief. • Study and pilot plan for fixed wireless access, General Manager Product Development.	√	√	√	√	√**	√
15 Juli 2025 July 15, 2025	• *Board of Directors' debrief*. • Program *monetizing site, non performing asset, General Manager Asset Productivity.* • *Masterpiece power solution, General Manager Solution Engineering.*	√	√	√	√	√	√

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
22 Juli 2025 July 22, 2025	• *Board of Directors' debrief*. • Kinerja *year-to-date* Juni, *securing* tahun buku 2025, dan pre-RKAP 2026, *Vice President Strategy & Business Development.* • *AI for asset and operations excellence, Executive General Manager Operation.*	√	√	√	√	√	√
29 Juli 2025 July 29, 2025	• *Board of Directors' debrief*. • *Leverage fiber to the tower* untuk *support fiber to the home Telkom, Project Head Fiberization.*	√	√	√	√	√	√
12 Agustus 2025 August 12, 2025	• *Board of Directors' debrief*. • Program CSR PLTS untuk negeri, *General Manager Marketing Strategy Analytics.* • Proposal Kegiatan HUT Kemerdekaan RI ke-80, *Vice President Corporate Office.* • Board of Directors' debrief. • CSR Program: Solar Power for the Nation, General Manager Marketing Strategy Analytics. • Proposal for the activities commemorating the 80th Anniversary of the Independence of the Republic of Indonesia, Vice President Corporate Office.	√	√	√	√	√	√
19 Agustus 2025 August 19, 2025	• *Kick off meeting* penyusunan RJPP Mitratel 2026-2030, *Senior Vice President Corporate Strategy.* • Board of Directors' debrief. • *Update* program *epic quest,* Ketua Satgas. • Kick-off meeting for the preparation of Mitratel's RJPP 2026–2030, Senior Vice President Corporate Strategy. • Board of Directors' debrief. • Update on the Epic Quest program, Task Force Head.	√	√	√	√	√	√
2 September 2025 September 2, 2025	• *Board of Directors' debrief*. • Agenda *Human Capital Management.* • Laporan final umur ekonomis tower - tindak lanjut Badan Pemeriksa Keuangan (BPK), *Vice President Management Accounting.* • Update survey risk management index, Vice President Risk Management. • Board of Directors' debrief. • Agenda Human Capital Management. • Final report on the economic life of towers - follow-up to the Audit Board of Indonesia (BPK), Vice President Management Accounting. • Update survey risk management index, Vice President Risk Management.	√	√	√	√	√	√
9 September 2025 September 9, 2025	• Laporan Program *Leadership Development Program (LDP), Vice President Human Capital Management.* • *Board of Directors' debrief.* • *Kick off* penyusunan RKAP 2026, *Senior Vice President Corporate Strategy.* • *Securing ending cash flow financial year 2025, General Manager Billing Settlement.* • Report on the Leadership Development Program (LDP), Vice President Human Capital Management. • Board of Directors' debrief. • Kick-off for the preparation of RKAP 2026, Senior Vice President Corporate Strategy. • Securing ending cash flow financial year 2025, General Manager Billing Settlement.	√	√	√	√	√	√

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
23 September 2025 September 23, 2025	• *Board of Directors' debrief.* • *Securing performance 2025, Vice President Program Management Office.* • *Update* implementasi IoT dan *Fixed Wireless Access* (FWA) PT Ultra Mandiri Telekomunikasi, Direktur PT Ultra Mandiri Telekomunikasi. • Board of Directors' debrief. • Securing performance 2025, Vice President Program Management Office. • Update on the implementation of IoT and Fixed Wireless Access (FWA) at PT Ultra Mandiri Telekomunikasi, Director of PT Ultra Mandiri Telekomunikasi.	√	√	√	√	√	√
30 September 2025 September 30, 2025	• *Board of Directors' debrief.* • IT strategy and governance, Vice President Information Technology. • Audit concern 2025, Vice President Internal Audit. • Pemaparan *project Leadership Development Program* Band Position III, "Analisa Kelayakan & Kontrol *Smart Public Hydration:* Studi Produk Hidrasi Publik Pintar*".* • Board of Directors' debrief. • IT strategy and governance, Vice President Information Technology. • Audit concern 2025, Vice President Internal Audit. • Presentation of the Leadership Development Program Band Position III project: "Feasibility Analysis & Control of Smart Public Hydration: A Study of Smart Public Hydration Products."	√	√	√	√	√	√
7 Oktober 2025 October 7, 2025	• *Board of Directors' debrief.* • Laporan Pengelolaan *ESG, General Manager Marketing Strategy Analytics.* • Sosialisasi *key metrics* Direksi*, Vice President Corporate Transformation.* • Pemaparan *project Leadership Development Program Band Position III "Mental Resilience and Organizational Ambidexterity: Empowered Mind, Agile Growth".* • Board of Directors' debrief. • ESG Management Report, General Manager Marketing Strategy Analytics. • Dissemination of the Board of Directors' key metrics, Vice President Corporate Transformation. • Presentation of the Leadership Development Program Band Position III project: "Mental Resilience and Organizational Ambidexterity: Empowered Mind, Agile Growth."	√	√	√	√	√	√
23 Oktober 2025 October 23, 2025	• *Board of Directors' debrief.* • *Monitoring performance financial year 2025, Vice President CT.* • Pemaparan *project Leadership Development Program Band Position* III "Menara Perlindungan Hutan Berkelanjutan". • Board of Directors' debrief. • Monitoring performance financial year 2025, Vice President CT. • Presentation of the Leadership Development Program Band Position III project: "Sustainable Forest Protection Towers."	√	√	√	√	√	√

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
29 Oktober 2025 October 29, 2025	• Agenda *Human Capital Management.* • *Board of Directors' debrief*. • *Securing deployment alpro (B2S and Colo) financial year 2025, Executive General Manager Construction*. • Presentasi *Leadership Development Program Band Position* III, *green tower as catalyst for sustainable business,* Kelompok III. • Human Capital Management agenda. • Board of Directors' debrief. • Securing deployment alpro (B2S and Colo) financial year 2025, Executive General Manager Construction. • Presentation of the Leadership Development Program Band Position III project: "Green Tower as a Catalyst for Sustainable Business", Group III.	√	√	√	√	√	√
4 November 2025 November 4, 2025	• Agenda *Human Capital Management.* • *Board of Directors' debrief*. • Program orientasi calon karyawan tetap 2025. • *Kick off integrated audit Laporan Keuangan* tahun buku 2025, *Vice President Internal Audit.* • *Hybrid land acquisition, Masterpiece General Manager Asset Sustainability.* • Human Capital Management agenda. • Board of Directors' debrief. • Orientation program for prospective permanent employees 2025. • Kick-off of the integrated audit of the 2025 financial year Financial Statements, Vice President Internal Audit. • Hybrid land acquisition, Masterpiece General Manager Asset Sustainability.	√	√	√	√	√	√
11 November 2025 November 11, 2025	• *Board of Directors' debrief*. • Monitoring performansi *financial year 2025, Vice President Corporate Transformation.* • *Update inventory Mitratel, Vice President Procurement*. • Board of Directors' debrief. • Monitoring performance for the 2025 financial year, Vice President Corporate Transformation. • Update inventory Mitratel, Vice President Procurement.	√	√	√	√	√	√
19 November 2025 November 19, 2025	• *Board of Directors' debrief*. • Laporan Program *Tower Crisis Management 2025, General Manager Operation Management.* • Audit concern 2025, Vice President Internal Audit. • Board of Directors' debrief. • Report on the Tower Crisis Management Program 2025, General Manager Operation Management. • Audit concern 2025, Vice President Internal Audit.	√	√	√	√	√	√
25 November 2025 November 25, 2025	• *Board of Directors' debrief*. • *Securing* performansi *financial year 2025, Vice President Corporate Transformation.*	√	√	√	√	√	√
3 Desember 2025 December 3, 2025	• *Board of Directors' debrief*. • *Securing* performansi *financial year 2025, Vice President Corporate Transformation.* • *IT Roadmap update, Vice President IT & Digitalization.*.	√	√	√	√	√	√
9 Desember 2025 December 9, 2025	• *Board of Directors' debrief*. • *Audit concern 2025, Vice President Internal Audit.* • *Update fiber-to-the-home support Telkomsel, Head of Fiberization*.	√**	√	√	√	√	√
18 Desember 2025 December 18, 2025	• *Board of Directors' debrief*. • *Securing* performansi *financial year 2025, Vice President Corporate Transformation.* • *Building a learning culture and performance excellence, Masterpiece Vice President Human Capital Management*.	√	√	√	√**	√	√

Tanggal Date	Agenda	Theodorus Ardi Hartoko	Ian Sigit Kurniawan	Hastining Bagyo Astuti	Agus Winarno	Hendra Purnama	Fandi Wijaya*
23 Desember 2025 December 23, 2025	• *Board of Directors' debrief.* • *Securing* performansi *financial year 2025, Vice President Corporate Transformation.* • Inventarisasi dan digitalisasi fiber optik management, *Masterpiece General Manager Non Tower Asset Management.* • Board of Directors' debrief. • Securing performance for the 2025 financial year, Vice President Corporate Transformation. • Inventory and digitalization of fiber optic management, Masterpiece General Manager Non-Tower Asset Management.	√	√	√	√	√	√
29 Desember 2025 December 29, 2025	• *Chief Executive Officer opening speech.* • *Lesson learned 2025 and main program 2026, Executive General Manager Operation.* • *Lesson learned 2025 and main program 2026, Direktur Utama PT Persada Sokka Tama.* • *Tone of the top Chief Operating Officer.* • *Lesson learned 2025 and main program 2026, Direktur Utama PT Ultra Mandiri Telekomunikasi.* • *Lesson learned 2025 and main program 2026, Executive General Manager Asset.* • *Tone of the top Chief Asset Management Officer.* • *Lesson learned 2025 and main program 2026, Executive General Manager Markinov.* • *Lesson learned 2025 and main program 2026, Executive General Manager Sales.* • *Lesson learned 2025 and main program 2026, Executive General Manager Sales 1.* • *Lesson learned 2025 and main program 2026, Executive General Manager Sales 2.* • *Lesson learned 2025 and main program 2026, Executive General Manager Sales 3.* • *Lesson learned 2025 and main program 2026, Head of Fiberization.* • *Tone of the top Chief Business Officer.* • *Lesson learned 2025 and main program 2026, Vice President Strategic Investment Management.* • *Lesson learned 2025 and main program 2026, Vice President Accounting Management.* • *Tone of the top Chief Finance and Risk Officer.* • *Lesson learned 2025 and main program 2026, Vice President Internal Audit.* • *Lesson learned 2025 and main program 2026, Vice President Corporate Transformation.* • *Chief Executive Officer Direction.*	√	√	√	√	√**	√
Total Kehadiran dalam Rapat **Total Attendance in Meetings**		**41**	**41**	**41**	**41**	**41**	**41**
Total Rapat **Total Meetings**		**41**	**41**	**41**	**41**	**41**	**41**
Tingkat Kehadiran (%) **Attendance Rate (%)**		**100,0**	**100,0**	**100,0**	**100,0**	**100,0**	**100,0**
Rata-Rata Kehadiran (%) **Average Attendance (%)**				**100,0**			

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
** Direksi terkait berhalangan hadir sehingga diwakili oleh Pejabat Pengganti Sementara Direktur terkait./ The relevant member of the Board of Directors was unable to attend and was therefore represented by the Acting Officer for the respective Director.

Tingkat kehadiran Direksi dalam RUPS tahun 2025 telah diungkapkan pada bagian Rapat Umum Pemegang Saham. **[ARA-A.1.11.2.c3]**

The Board of Directors' attendance rate at the 2025 GMS has been disclosed in the General Meeting of Shareholders section. **[ARA-A.1.11.2.c3]**

Rapat Direksi yang Dijadwalkan pada Tahun 2026

Rapat Direksi akan dilaksanakan secara rutin sesuai jadwal yang telah ditetapkan, serta dapat diselenggarakan sewaktu-waktu apabila diperlukan dengan mempertimbangkan kebutuhan pengawasan, dinamika usaha, serta agenda strategis Perseroan.

Rapat Direksi menjadi forum resmi bagi Direksi untuk melakukan pembahasan dan pengambilan keputusan, antara lain terkait evaluasi kinerja Perseroan, pembahasan rencana kerja dan anggaran, pengelolaan risiko, strategi usaha, serta tindak lanjut atas keputusan RUPS dan arahan Dewan Komisaris. Perseroan berkomitmen untuk memastikan penyelenggaraan rapat Direksi dilaksanakan secara terencana dan terjadwal guna mendukung efektivitas fungsi pengurusan sesuai dengan prinsip GCG.

Board of Directors' Meetings Scheduled for 2026

The Board of Directors meetings are conducted regularly in accordance with the established schedule and may also be held at any time if necessary, taking into account supervisory needs, business dynamics, and the Company's strategic agenda.

The Board of Directors meetings serve as an official forum for the Board of Directors to conduct discussions and decision-making, including matters related to the evaluation of the Company's performance, discussion of work plans and budgets, risk management, business strategies, and follow-up on resolutions of the GMS and directives from the Board of Commissioners. The Company is committed to ensuring that Board of Directors' meetings are held in a planned and scheduled manner to support the effectiveness of management functions in accordance with GCG principles.

Pelaksanaan Tugas Direksi

Sepanjang tahun 2025, Direksi telah menjalankan berbagai tugas dan tanggung jawab sesuai dengan ketentuan yang berlaku, antara lain meliputi:

1. Menyelenggarakan RUPS Tahunan pada tahun 2025 yang diselenggarakan pada 28 Mei 2025.
2. Menyelenggarakan RUPS Luar Biasa pada tahun 2025 yang diselenggarakan pada 16 September 2025.
3. Menerapkan GCG dalam setiap kegiatan usaha Perseroan.
4. Melaksanakan tugas terkait pengurusan Perseroan.
5. Menyusun RJPP 2026-2030.
6. Menyusun RKAP 2026.
7. Menyelenggarakan rapat Direksi sebanyak 41 kali selama tahun 2025.
8. Menghadiri rapat Dewan Komisaris.
9. Menyelenggarakan earnings call sebanyak 4 kali sepanjang tahun 2025 untuk memaparkan kinerja Perseroan setiap kuartal kepada publik, yaitu tahun buku 2024 pada 10 April 2025, triwulan I 2025 pada 29 April 2025, semester I 2025 pada 30 Juli 2025, dan 9 bulan pertama 2025 pada 31 Oktober 2025.

Implementation of the Board of Directors' Duties

Throughout 2025, the Board of Directors carried out various duties and responsibilities in accordance with the applicable provisions, including, among others:

1. Holding the Annual GMS in 2025, which was conducted on May 28, 2025.
2. Holding the Extraordinary GMS in 2025, which was conducted on September 16, 2025.
3. Implementing GCG in every business activity of the Company.
4. Carrying out duties related to the management of the Company.
5. Preparing the RJPP 2026–2030.
6. Preparing the RKAP 2026.
7. Holding 41 Board of Directors' meetings throughout 2025.
8. Attending meetings of the Board of Commissioners.
9. Holding four earnings calls throughout 2025 to present the Company's quarterly performance to the public, namely for the 2024 financial year on April 10, 2025, the first quarter of 2025 on April 29, 2025, the first semester of 2025 on July 30, 2025, and the first nine months of 2025 on October 31, 2025.

Pengembangan Kompetensi Direksi [ARA-A.1.11.2.d]

Kebijakan Pengembangan Kompetensi Direksi [ARA-A.1.11.2.d1] [ARA-A.1.11.2.d2]

Perseroan melaksanakan program peningkatan kompetensi bagi Direksi guna mendukung efektivitas pelaksanaan tugas dan pengambilan keputusan. Perencanaan program disusun oleh Sekretaris Perusahaan dan dimasukkan dalam RKAP dengan mempertimbangkan masukan Dewan Komisaris. Setiap

Competency Development of Board of Directors [ARA-A.1.11.2.d]

Competency Development Policy for the Board of Directors [ARA-A.1.11.2.d1] [ARA-A.1.11.2.d2]

The Company implements a competency development program for the Board of Directors to support the effective performance of duties and decision-making. The program planning is prepared by the Corporate Secretary and incorporated into the RKAP, taking into account input from the Board of Commissioners. Each

Direksi yang mengikuti pelatihan atau seminar diwajibkan menyampaikan hasil pembelajaran kepada anggota Direksi lainnya serta membuat laporan kepada Direktur Utama. Adapun program peningkatan kompetensi yang diikuti oleh Direksi selama tahun 2025 sebagai berikut:

member of the Board of Directors who participates in training or seminars is required to convey the learning outcomes to other members of the Board of Directors and to prepare a report to the Chief Executive Officer. The competency development programs attended by the Board of Directors during 2025 are as follows:

Nama Name	Jabatan Position	Program yang Diikuti Programs Attended	Penyelenggara Organizer
Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer	*Whistleblowing System*	Telkom Corporate University
Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	*Whistleblowing System*	Telkom Corporate University
Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development	*Whistleblowing System*	Telkom Corporate University
Agus Winarno	Direktur Bisnis Director of Business	*Whistleblowing System*	Telkom Corporate University
Hendra Purnama	Direktur Investasi Director of Investment	*Whistleblowing System*	Telkom Corporate University
Fandi Wijaya*	Direktur Pengelolaan Aset Director of Asset Management	*Whistleblowing System*	Telkom Corporate University

* Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.

Program Orientasi/Pengenalan bagi Anggota Direksi Baru

[ARA-A.1.11.2.d1]

Direksi yang baru diangkat mengikuti program pengenalan untuk memperoleh pemahaman menyeluruh mengenai kondisi, kegiatan usaha, dan tata kelola Perseroan. Program ini diselenggarakan oleh Sekretaris Perusahaan atau pihak yang menjalankan fungsi serupa, dengan materi yang mencakup berbagai aspek strategis Perseroan sebagaimana diuraikan berikut:

1. Pengenalan mengenai Perseroan termasuk visi, misi, strategi, kinerja, kondisi keuangan, risiko, dan perkembangan terkini Perseroan.
2. Pemahaman tentang industri telekomunikasi, termasuk pengetahuan tentang produk-produk Perseroan.
3. Pemahaman terhadap regulasi dan kebijakan pemerintah, khususnya terhadap industri telekomunikasi.
4. Pemahaman terhadap aspek finansial (*financial literacy*), khususnya terkait pemeriksaan Laporan Keuangan, termasuk namun tidak terbatas pada neraca keuangan, laporan laba rugi, laporan arus kas, dan laporan perubahan ekuitas, serta catatan atas laporan keuangan perusahaan terbuka.
5. Pelaksanaan prinsip-prinsip GCG di Perseroan, *governance, risk and compliance*, dan *whistleblowing system*, termasuk etika dan norma yang berlaku di lingkungan Perseroan.
6. Pengetahuan yang berkaitan dengan ESG dan *sustainability reporting* yang berlaku di Perseroan berdasarkan ketentuan peraturan perundang-undangan dan Anggaran Dasar.
7. *Sharing sesion* dengan pemangku kebijakan maupun regulator.

Orientation/Introduction Program for New Members of the Board of Directors

[ARA-A.1.11.2.d1]

Newly appointed members of the Board of Directors participate in an orientation program to obtain a comprehensive understanding of the Company's condition, business activities, and governance. The program is organized by the Corporate Secretary or the party performing a similar function, with materials covering various strategic aspects of the Company as outlined below:

1. Introduction of the Company including its vision, mission, strategy, performance, financial condition, risks, and the latest developments of the Company.
2. Understanding of the telecommunications industry, including the Company's products knowledge.
3. Understanding of government regulations and policies, especially related to the telecommunications industry.
4. Understanding of financial aspects (financial literacy), particularly related to the examination of Financial Statements, including but not limited to the financial balance sheet, profit and loss statement, cash flow statement, and statement of changes in equity, as well as notes to the financial statements of public companies.
5. Implementation of GCG principles within the Company, governance, risk and compliance, and the whistleblowing system, including ethics and norms applicable within the Company's environment.
6. Knowledge related to ESG and sustainability reporting applicable to the Company in accordance with prevailing laws and regulations and the Articles of Association.
7. Sharing sessions with policymakers and regulators.

8. Pengetahuan berkaitan dengan hukum keuangan negara dan pencegahan tindak pidana korupsi.
9. Peran, tugas, dan tanggung jawab Dewan Komisaris dan Direksi, termasuk Internal Audit dan Komite.
10. Perkenalan dengan jajaran manajemen dan kunjungan ke masing-masing unit Perseroan.
11 *Team building* yang menyertakan seluruh anggota Direksi, baik yang baru menjabat maupun yang pernah menjabat sebelumnya dengan tujuan mewujudkan kekompakan dan kerja sama tim sebagai Direksi.

Penyusunan materi program pengenalan dilakukan dengan mempertimbangkan arahan Direksi serta masukan dari Dewan Komisaris. Sekretaris Perusahaan, atau pihak yang menjalankan fungsi tersebut, wajib melakukan evaluasi atas pelaksanaan program paling lambat 3 bulan setelah kegiatan berlangsung. Pada tahun 2025, Perseroan telah menyelenggarakan program pengenalan bagi Direksi yang baru diangkat pada 12 Juni 2025.

Penilaian Kinerja Direksi [ARA-A.1.11.3.e]

Penilaian Kinerja Direksi berdasarkan KPI

1. Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja

[ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]

Secara berkala setidaknya 4 kali dalam setahun, dilakukan penilaian terhadap kinerja Direksi berdasarkan KPI. Penyusunan KPI untuk Perseroan secara keseluruhan maupun untuk masing-masing anggota Direksi dilakukan oleh Direksi. Selanjutnya, usulan KPI ini diajukan kepada Dewan Komisaris untuk mendapatkan persetujuan.

Dalam menyusun KPI, Direksi wajib memperhatikan dan mempertimbangkan berbagai parameter penilaian, termasuk:
a. Penerapan GCG.
b. Aspirasi Pemegang Saham.
c. Penetapan *absolute target* untuk RKAP dan KPI.
d. Ketentuan perundang-undangan.

Setelah KPI disusun, Direksi menandatangani Kontrak Manajemen yang memuat KPI tersebut dan melaporkannya kepada Dewan Komisaris.

Evaluasi kinerja Direksi, baik secara kolektif maupun individu, dilakukan oleh pengelola Kontrak Manajemen Telkom Group yang selanjutnya dilaporkan kepada Dewan Komisaris. Penilaian ini didasarkan pada pelaksanaan tugas, kewajiban, dan tanggung jawab yang telah ditetapkan dalam ketentuan perundang-undangan serta Anggaran Dasar Perseroan.

8. Knowledge related to state financial law and the prevention of corruption-related crimes.
9. The roles, duties, and responsibilities of the Board of Commissioners and the Board of Directors, including the Internal Audit and the Committees.
10. Introduction to the management and visits to each unit of the Company.
11. Team Building involving all members of the Board of Directors, both newly appointed and previously serving members, with the aim of fostering cohesion and teamwork within the Board of Directors.

The orientation program materials are prepared by considering the Board of Directors' direction and the Board of Commissioners' input. The Corporate Secretary, or the party performing such function, is required to evaluate the program no later than 3 months after the program is held. In 2025, the Company held an orientation program for newly appointed members of the Board of Directors on June 12, 2025.

Performance Assessment of the Board of Directors [ARA-A.1.11.3.e]

Performance Assessment of the Board of Directors based on KPI

1. Policy, Procedure, Implementation, and Evaluating Parties

[ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]

Periodically, at least 4 times a year, an assessment of the Board of Directors' performance is conducted based on KPI. The formulation of KPI for the Company as a whole, as well as for each member of the Board of Directors, is carried out by the Board of Directors. Subsequently, this proposed KPI is submitted to the Board of Commissioners for approval.

In formulating the KPI, the Board of Directors must consider and consider various assessment parameters, including:
a. Implementation of GCG.
b. Shareholders' aspirations.
c. Establishment of absolute targets for RKAP and KPI.
d. Applicable laws and regulations.

Once the KPI is formulated, the Board of Directors signs a Management Contract that includes the KPI and reports it to the Board of Commissioners.

The performance evaluation of the Board of Directors, both collectively and individually, is carried out by Telkom Group Management Contract administrator and subsequently reported to the Board of Commissioners. This assessment is based on the implementation of duties, obligations, and responsibilities as stipulated in the applicable laws and regulations as well as the Company's Articles of Association.

2. Kriteria Penilaian [ARA-A.1.11.3.e2]

Kriteria evaluasi kinerja Direksi ditetapkan dalam RUPS berdasarkan KPI. Kriteria evaluasi kinerja Direksi setidaknya sebagai berikut:

a. Penyusunan KPI dan evaluasi pencapaiannya.
b. Tingkat kehadiran Direksi dalam rapat Direksi maupun rapat Dewan Komisaris.
c. Kontribusi dalam aktivitas bisnis Perseroan.
d. Keterlibatan dalam penugasan-penugasan tertentu.
e. Komitmen Direksi dalam memajukan kepentingan Perseroan.
f. Ketaatan terhadap peraturan perundang-undangan yang berlaku serta kebijakan Perseroan.
g. Pencapaian target Perseroan yang tertuang dalam RKAP dan Kontrak Manajemen.

3. Hasil Penilaian

Pada tahun 2025, hasil evaluasi kinerja Direksi berdasarkan Kontrak Manajemen yang mengacu pada target RKAP menunjukkan capaian yang melampaui sasaran yang telah ditetapkan.

Penilaian Kinerja Direksi berdasarkan *Self-Assessment*

1. Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja

[ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]

Berdasarkan Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025, terdapat kebijakan untuk penilaian sendiri (*self-assessment*) yang diungkapkan pada Laporan Tahunan. Kebijakan ini dirancang untuk memastikan akuntabilitas dan mendukung upaya peningkatan kinerja Direksi secara berkesinambungan.

2. Kriteria Penilaian [ARA-A.1.11.3.e2]

Penilaian kinerja (*self-assessment*) dilakukan oleh masing-masing anggota Direksi untuk mengevaluasi kinerja Direksi secara kolegial. Kebijakan ini tidak bertujuan untuk menilai kinerja individu, melainkan berfokus pada pencapaian kolektif Direksi sebagai satu kesatuan. Melalui pendekatan ini, setiap anggota Direksi diharapkan berkontribusi dalam mengidentifikasi area perbaikan serta meningkatkan efektivitas dan kinerja Direksi secara keseluruhan. Penilaian dilakukan secara berkala dengan jadwal yang ditetapkan.

3. Hasil Penilaian

Berdasarkan hasil *self-assessment* tahun 2025, Direksi dinilai telah menunjukkan kinerja yang baik melalui penerapan strategi bisnis yang sejalan dengan RKAP Perseroan.

2. Assessment Criteria [ARA-A.1.11.3.e2]

The criteria for evaluating the performance of the Board of Directors are determined in the GMS based on KPI. The performance evaluation criteria for the Board of Directors include at least the following:

a. Formulation of KPI and evaluation of its achievement.
b. Attendance of the Board of Directors in Board of Directors' meetings and Board of Commissioners' meetings.
c. Contribution to the Company's business activities.
d. Involvement in specific assignments.
e. Commitment of the Board of Directors to advancing the Company's interests.
f. Compliance with applicable laws and regulations as well as the Company's policies.
g. Achievement of the Company's targets as stipulated in the RKAP and Management Contract.

3. Assessment Results

In 2025, the Board of Directors' performance evaluation results based on the Management Contract, referring to the RKAP targets, showed achievements that exceeded the established targets.

Performance Assessment of the Board of Directors based on Self-Assessment

1. Policy, Procedure, Implementation, and Evaluating Parties

[ARA-A.1.11.3.e1] [ARA-A.1.11.3.e3]

Based on the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Working Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk, dated July 31, 2025, there is a policy on self-assessment, as disclosed in the Annual Report. This policy is designed to ensure accountability and to support continuous efforts to improve the Board of Directors' performance.

2. Assessment Criteria [ARA-A.1.11.3.e2]

The performance assessment (self-assessment) is conducted by each member of the Board of Directors to evaluate the collective performance of the Board of Directors. This policy is not intended to assess individual performance, but focuses on the collective achievements of the Board of Directors as a whole. Through this approach, each member of the Board of Directors is expected to contribute to identifying areas for improvement and enhancing the overall effectiveness and performance of the Board of Directors. The assessment is conducted periodically according to a predetermined schedule.

3. Assessment Results

Based on the 2025 self-assessment results, the Board of Directors was found to have demonstrated good performance through the implementation of business strategies aligned with the Company's RKAP.

Penilaian Kinerja Organ di Bawah Direksi

Setiap tahun, Direksi melaksanakan evaluasi terhadap kinerja Sekretaris Perusahaan dan Unit Audit Internal berdasarkan kriteria yang telah ditetapkan oleh Perseroan. Evaluasi ini bertujuan untuk memastikan bahwa kedua fungsi tersebut menjalankan peran dan tanggung jawabnya secara optimal dalam mendukung efektivitas pelaksanaan GCG.

Untuk Unit Audit Internal, Perseroan menerapkan Kontrak Manajemen yang ditandatangani oleh Direktur Utama sebagai bagian dari turunan Kontrak Manajemen Direksi. Selain itu, Unit Audit Internal juga memiliki KPI yang dirancang sesuai dengan program kerja tahunan serta indikator kinerja yang relevan, sehingga pencapaian kinerjanya dapat diukur secara objektif, terarah, dan terukur.

Berdasarkan hasil evaluasi kinerja tahun 2025, Sekretaris Perusahaan dinilai telah berperan aktif dalam memantau perkembangan regulasi dan memastikan kepatuhan Perseroan terhadap ketentuan perundang-undangan di bidang pasar modal. Sekretaris Perusahaan juga berkontribusi dalam memberikan masukan strategis kepada Direksi dan Dewan Komisaris guna mendukung pemenuhan kewajiban kepatuhan serta peningkatan transparansi informasi perusahaan.

Sementara itu, Unit Audit Internal dinilai telah melaksanakan tugasnya secara efektif dengan memberikan rekomendasi yang konstruktif kepada Direksi terkait pelaksanaan program audit operasional dan keuangan. Unit Audit Internal juga berperan penting dalam memperkuat sistem pengendalian internal, manajemen risiko, serta penerapan prinsip-prinsip GCG di seluruh aspek kegiatan usaha Perseroan.

Performance Assessment of the Organs Under the Board of Directors

Each year, the Board of Directors conducts performance evaluations of the Corporate Secretary and the Internal Audit Unit based on criteria established by the Company. These evaluations aim to ensure that both functions carry out their roles and responsibilities optimally in supporting the effective implementation of GCG.

For the Internal Audit Unit, the Company implements a Management Contract signed by the Chief Executive Officer as a derivative of the Board of Directors' Management Contract. In addition, the Internal Audit Unit also has KPIs designed in accordance with the annual work program and relevant performance indicators, enabling its performance achievements to be measured objectively, in a focused manner, and in a measurable way.

Based on the 2025 performance evaluation results, the Corporate Secretary was assessed to have played an active role in monitoring regulatory developments and ensuring the Company's compliance with prevailing capital market laws and regulations. The Corporate Secretary also contributed by providing strategic input to the Board of Directors and the Board of Commissioners to support the fulfillment of compliance obligations and the enhancement of corporate information transparency.

Meanwhile, the Internal Audit Unit was assessed to have carried out its duties effectively by providing constructive recommendations to the Board of Directors regarding the implementation of operational and financial audit programs. The Internal Audit Unit also played an important role in strengthening the internal control system, risk management, and the implementation of GCG principles across all aspects of the Company's business activities.

Informasi Komite di Bawah Direksi

[ARA-A.1.11.2.e] [ARA-A.1.11.2.e1] [ARA-A.1.11.2.e2] [ARA-A.1.11.2.f]

Hingga akhir tahun 2025, Perseroan belum membentuk komite di bawah Direksi. Pelaksanaan fungsi Direksi didukung oleh unit atau departemen terkait, dengan evaluasi kinerja masing-masing unit dilakukan secara langsung oleh Direksi.

Information about Committees Under the Board of Directors

[ARA-A.1.11.2.e] [ARA-A.1.11.2.e1] [ARA-A.1.11.2.e2] [ARA-A.1.11.2.f]

Until the end of 2025, the Company had not established any committees under the Board of Directors. The performance of the Board of Directors' functions is supported by the relevant units or departments, with the performance of each unit evaluated directly by the Board of Directors.

Kebijakan Keberagaman Dewan Komisaris dan Direksi

Diversity Policy of the Board of Commissioners and Board of Directors

Perseroan menerapkan kebijakan keberagaman dalam komposisi Dewan Komisaris dan Direksi yang ditetapkan melalui RUPS, mencakup variasi usia, gender, latar belakang pendidikan, keahlian, dan pengalaman yang relevan dengan kebutuhan Perseroan. Kebijakan ini diatur dalam *Board Manual*, yang menegaskan bahwa setiap anggota harus memiliki kompetensi, pengetahuan, dan pengalaman sesuai bidangnya.

Komitmen terhadap keberagaman tidak hanya dimaksudkan untuk memenuhi ketentuan perundang-undangan, tetapi juga untuk memperkaya perspektif dalam pengambilan keputusan serta mendorong terciptanya kesetaraan di seluruh jenjang manajemen, termasuk jajaran eksekutif. Informasi mengenai jumlah dan komposisi Dewan Komisaris serta Direksi, termasuk proporsi gender dan unsur independen sebagai berikut:

The Company implements a diversity policy in the composition of the Board of Commissioners and the Board of Directors as determined through the GMS, encompassing diversity in age, gender, educational background, expertise, and experience relevant to the Company's needs. This policy is regulated in the Board Manual, which emphasizes that each member must possess competencies, knowledge, and experience in accordance with their respective fields.

The commitment to diversity is not only intended to comply with prevailing laws and regulations, but also to enrich perspectives in decision-making and to encourage the creation of equality across all levels of management, including the executive level. Information regarding the number and composition of the Board of Commissioners and the Board of Directors, including gender proportion and independent elements, is as follows:

Tipe Manajemen Perusahaan Types of Company Management	Pria Male	Wanita Female	Jumlah Pihak Independen Total of Independent Party
Dewan Komisaris Board of Commissioners	4	2	2
Direksi Board of Directors	5	1	-



Kebijakan Pemisahan *Chairman of the Board* dan *Chief Executive Officer*

Policy on the Separation of Chairman of the Board and Chief Executive Officer

Struktur tata kelola Perseroan ditetapkan berdasarkan sistem tata kelola *two-tier* yang memisahkan fungsi pengawasan dari non-eksekutif dan pengelolaan dari eksekutif. Fungsi pengawasan dari non-eksekutif dilakukan oleh Dewan Komisaris, sementara fungsi pengelolaan dari eksekutif dilakukan oleh Direksi.

Dewan Komisaris dipimpin oleh Komisaris Utama, sedangkan Direksi dipimpin oleh Direktur Utama. Komisaris memiliki tugas dan tanggung jawab yang berkaitan dengan pengawasan terhadap arah strategis, manajemen risiko, dan keputusan eksekutif dari Direksi. Direksi dipimpin oleh Direktur Utama, yang bertindak sebagai *Chief Executive Officer*, bertanggung jawab untuk menerapkan strategi dan menjalankan operasi Perseroan sehari-hari. Perseroan menganut sistem ini yang memisahkan antara jabatan Komisaris Utama dan Direktur Utama. Kebijakan ini terdapat di Anggaran Dasar Perseroan dan *Board Manual*.

The Company's governance structure is established based on a two-tier governance system that separates the supervisory function of non-executive bodies from the management function of executive bodies. The non-executive supervisory function is carried out by the Board of Commissioners, while the executive management function is carried out by the Board of Directors.

The Board of Commissioners is led by the President Commissioner, while the Board of Directors is led by the Chief Executive Officer. The Board of Commissioners has duties and responsibilities related to overseeing strategic direction, risk management, and executive decisions made by the Board of Directors. The Board of Directors is led by the Chief Executive Officer, who acts as the Chief Executive Officer and is responsible for implementing strategy and managing the Company's day-to-day operations. The Company adopts this system, which separates the positions of President Commissioner and Chief Executive Officer. This policy is stipulated in the Company's Articles of Association and the Board Manual.

Nominasi dan Remunerasi Dewan Komisaris dan Direksi

Nomination and Remuneration of the Board of Commissioners and Board of Directors

Nominasi Dewan Komisaris dan Direksi

[ARA-A.1.11.4]

Kebijakan serta Prosedur Nominasi Dewan Komisaris dan Direksi

[ARA-A.1.11.4.a]

Pengangkatan dan pemberhentian anggota Dewan Komisaris serta Direksi merupakan kewenangan Pemegang Saham yang dilaksanakan melalui mekanisme RUPS. Proses nominasi dilakukan dengan mempertimbangkan kebutuhan strategis Perseroan serta ketentuan dalam Anggaran Dasar No. 58 Tahun 2022, khususnya Pasal 11 ayat (3) dan Pasal 14 ayat (4), guna memastikan bahwa calon yang diusulkan memiliki kompetensi dan kualifikasi yang sesuai untuk mendukung pencapaian visi dan misi Perseroan.

Nomination of the Board of Commissioners and Board of Directors [ARA-A.1.11.4]

Nomination Policy and Procedure of the Board of Commissioners and the Board of Directors

[ARA-A.1.11.4.a]

The appointment and dismissal of members of the Board of Commissioners and Board of Directors are within Shareholders' authority and are carried out through the GMS mechanism. The nomination process is conducted by observing the Company's strategic needs and provisions of the Articles of Association No. 58 of 2022, in particular Article 11 paragraph (3) and Article 14 paragraph (4), to ensure that the proposed candidates possess appropriate competencies and qualifications to support the achievement of the Company's vision and mission.

Sebagai wujud penerapan prinsip GCG, Dewan Komisaris telah membentuk Komite Nominasi dan Remunerasi berdasarkan Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/07/2022. Komite ini berperan dalam menyusun kebijakan nominasi dan remunerasi serta melakukan evaluasi kinerja Dewan Komisaris dan Direksi agar setiap proses pengangkatan dan pemberhentian dilakukan secara objektif, transparan, dan sesuai prinsip GCG.

As a manifestation of the implementation of GCG principles, the Board of Commissioners has established a Nomination and Remuneration Committee based on the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/07/2022. This Committee plays a role in formulating nomination and remuneration policies and conducting performance evaluations of the Board of Commissioners and the Board of Directors to ensure that every appointment and dismissal process is carried out objectively, transparently, and in accordance with GCG principles.

Kebijakan terkait Perencanaan atas Suksesi Anggota Direksi dan Manajemen Kunci

[ARA-B.A.9]

Perencanaan atas suksesi anggota Direksi didukung melalui peran Komite Nominasi dan Remunerasi dalam memberikan rekomendasi mengenai komposisi jabatan anggota Direksi, termasuk di dalamnya kebijakan dan kriteria yang dibutuhkan dalam proses nominasi serta menelaah dan memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi untuk disampaikan kepada RUPS.

Perseroan menerapkan pendekatan *talent pipeline* melalui program pengembangan kepemimpinan dan succession planning yang terstruktur, termasuk identifikasi dan pembinaan kandidat internal yang potensial. Evaluasi dilakukan secara berkala untuk memastikan kesiapan kandidat dalam mengisi posisi strategis. Selain itu, dalam menjalankan proses nominasi Direksi, Perseroan dapat menggunakan jasa profesional eksternal yang independen. Pihak independen menjalankan tanggung jawab untuk mengidentifikasi kandidat potensial yang memenuhi profil yang diinginkan dan mengusulkannya kepada Pemegang Saham, dan/atau mempertimbangkan kandidat yang diajukan oleh Pemegang Saham di dalam RUPS. Pada tahap akhir, Perseroan mengajukan daftar nama calon kandidat internal terpilih dari peserta program suksesi Direksi kepada Kementerian BUMN untuk menjalani uji kelayakan dan kepatutan. Pada tahun 2025, Perseroan tidak menggunakan pihak profesional independen, untuk melakukan proses mengidentifikasi kualitas kandidat Direktur.

Policy on Succession Planning for Members of the Board of Directors and Key Management

[ARA-B.A.9]

Planning for the succession of Board of Directors' members is supported through the Nomination and Remuneration Committee's role in providing recommendations on the composition of positions of Board of Directors' members, including the policies and criteria required in the nomination process as well as reviewing and providing proposals for candidates who meet the requirements as Board of Directors' members to be submitted to the GMS.

The Company implements a talent pipeline approach through structured leadership development and succession planning programs, including the identification and development of potential internal candidates. Evaluations are conducted periodically to ensure the readiness of candidates to fill strategic positions. In addition, in carrying out the nomination process for the Board of Directors, the Company may engage the services of independent external professionals. The independent party is responsible for identifying potential candidates who meet the desired profile and proposing them to the Shareholders and/or considering candidates proposed by the Shareholders at the GMS. At the final stage, the Company submits a list of selected internal candidates from the Board of Directors succession program to the Ministry of BUMN to undergo a fit and proper test. In 2025, the Company did not engage independent professional parties to conduct the process of identifying the quality of Director candidates.

Kebijakan Kriteria Khusus Pemilihan Dewan Komisaris dan Direksi

Dalam rangka menjaga penerapan prinsip GCG dan kesinambungan bisnis, Perseroan menerapkan kebijakan seleksi yang ketat dalam proses pemilihan anggota Dewan Komisaris dan Direksi. Setiap kandidat dinilai berdasarkan integritas, kompetensi, rekam jejak profesional, serta kemampuan strategis yang relevan dengan kebutuhan dan arah pengembangan Perseroan.

Dewan Komisaris diharapkan memiliki pemahaman mendalam mengenai regulasi, tata kelola, dan strategi korporasi guna memastikan efektivitas fungsi pengawasan. Sementara itu, anggota Direksi dipilih dengan mempertimbangkan keahlian

Policy on Specific Criteria for the Selection of the Board of Commissioners and Board of Directors

In order to maintain the implementation of GCG principles and business sustainability, the Company applies a rigorous selection policy in the process of appointing members of the Board of Commissioners and the Board of Directors. Each candidate is assessed based on integrity, competence, professional track record, and strategic capabilities relevant to the Company's needs and development direction.

Members of the Board of Commissioners are expected to have a comprehensive understanding of regulations, governance, and corporate strategy to ensure the effectiveness of the supervisory function. Meanwhile, members of the Board of

di bidang operasional, keuangan, manajemen risiko, dan inovasi, agar mampu mengelola bisnis secara efisien dan berkelanjutan.

Pemilihan kembali anggota organ Perseroan dilakukan dengan mempertimbangkan hasil evaluasi kinerja tahunan, kontribusi terhadap pencapaian sasaran perusahaan, serta relevansi dengan tantangan bisnis yang terus berkembang. Seluruh proses seleksi dan rekomendasi nominasi dilaksanakan secara transparan di bawah pengawasan Komite Nominasi dan Remunerasi, sebelum diajukan untuk memperoleh persetujuan RUPS.

Dalam proses pencalonan/pemilihan ulang Dewan Komisaris dan Direksi, Perseroan mengungkapkan secara rinci atas profil anggota Direksi dan Dewan Komisaris, yang setidaknya berisi informasi tentang usia, kualifikasi akademik, tanggal penunjukan pertama, pengalaman, dan jabatan Direksi di perusahaan terbuka lainnya) dalam RUPS.

Remunerasi Dewan Komisaris dan Direksi
[ARA-A.1.11.4.b]

Prosedur dan Dasar Penetapan Remunerasi Dewan Komisaris dan Direksi [ARA-A.1.11.4.b1]

Penetapan remunerasi bagi Dewan Komisaris dan Direksi ditetapkan melalui keputusan RUPS. Dalam pelaksanaannya, Dewan Komisaris menjalankan fungsi remunerasi dengan:

1. Memberikan rekomendasi mengenai struktur remunerasi, kebijakan atas remunerasi, dan besaran atas remunerasi.
2. Melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Direksi dan Dewan Komisaris.

Penetapan besaran, jenis, dan tata cara pemberian remunerasi bagi Dewan Komisaris dan Direksi termasuk perubahannya dilakukan sesuai dengan ketentuan perundang-undangan, Anggaran Dasar, dan peraturan internal Perseroan. Dalam proses pembahasannya, Komite Nominasi dan Remunerasi mempertimbangkan berbagai indikator yang relevan, antara lain:

1. KPI atau hasil penilaian kinerja masing-masing anggota Dewan Komisaris dan Direksi.
2. Kinerja Perseroan.
3. Ukuran bisnis.
4. Hasil *benchmarking* remunerasi di pasar tenaga kerja.

Kebijakan Remunerasi yang Memperhitungkan Kinerja Perusahaan Jangka Panjang [ARA-B.A.7]

Perseroan menerapkan kebijakan penghargaan dan kompensasi yang secara eksplisit mempertimbangkan kinerja jangka panjang Perseroan sebagai bagian dari prinsip tata

Directors are selected by considering expertise in operations, finance, risk management, and innovation, so as to be able to manage the business efficiently and sustainably.

The reappointment of members of the Company's organs is carried out by considering the annual performance evaluation results, contributions to the achievement of the company's objectives, and relevance to continuously evolving business challenges. All selection processes and nomination recommendations are conducted transparently under the supervision of the Nomination and Remuneration Committee, prior to being submitted for approval by the GMS.

In the nomination/reappointment process of the Board of Commissioners and the Board of Directors, the Company discloses in detail the profiles of members of the Board of Directors and the Board of Commissioners, which at least include information on age, academic qualifications, date of first appointment, experience, and positions held as directors in other public companies, in the GMS.

Remuneration of the Board of Commissioners and Board of Directors
[ARA-A.1.11.4.b]

Procedure and Basis for Determining the Remuneration of the Board of Commissioners and Board of Directors [ARA-A.1.11.4.b1]

The remuneration for the Board of Commissioners and the Board of Directors is determined through the GMS resolutions. In its implementation, the Board of Commissioners carries out the remuneration function by:

1. Providing recommendations on the remuneration structure, remuneration policies, and remuneration amounts.
2. Conducting performance assessments to ensure the remuneration received by each member of the Board of Directors and Board of Commissioners aligns with their performance.

The amount, types, and procedures for granting remuneration to the Board of Commissioners and the Board of Directors, including any amendments thereto, are determined in line with the prevailing laws and regulations, the Articles of Association, and the Company's internal regulations. In the deliberation process, the Nomination and Remuneration Committee takes into consideration various relevant indicators, among others:

1. KPI or individual performance assessments of each member of the Board of Commissioners and Board of Directors.
2. The Company's performance.
3. Business size.
4. Market remuneration benchmarking results.

Remuneration Policy Considering Long-Term Company Performance [ARA-B.A.7]

The Company implements a reward and compensation policy that explicitly takes into account the Company's long-term performance as part of sustainable governance principles.

kelola yang berkelanjutan. Struktur remunerasi Direksi dan manajemen kunci dirancang untuk menciptakan keseimbangan antara pencapaian kinerja jangka pendek dan penciptaan nilai jangka panjang (*long-term value creation*).

Komponen remunerasi mempertimbangkan indikator kinerja utama (KPI) yang mencakup aspek finansial dan non-finansial, termasuk pertumbuhan bisnis, profitabilitas, efisiensi operasional, kualitas layanan, serta indikator ESG seperti keberlanjutan operasional, manajemen risiko, dan tata kelola. Penilaian kinerja dilakukan secara periodik dengan mempertimbangkan pencapaian target strategis yang selaras dengan RJPP dan RKAP.

Dengan demikian, kebijakan kompensasi tidak hanya berorientasi pada hasil jangka pendek, tetapi juga mendorong pengambilan keputusan yang *prudent*, berkelanjutan, dan selaras dengan kepentingan pemangku kepentingan.

Penerapan *Long-Term Incentive Program* dan *Short-Term Incentive Program* dalam Struktur Remunerasi

Perseroan menerapkan kebijakan remunerasi yang terintegrasi dan selaras dengan penciptaan nilai jangka panjang melalui skema *long-term incentive program*. Sehubungan dengan hal tersebut, Perseroan tidak secara terpisah mengungkapkan *short-term incentive program*, mengingat struktur insentif yang berlaku telah mengakomodasi keseimbangan antara pencapaian kinerja jangka pendek dan keberlanjutan kinerja jangka panjang.

Pendekatan ini dirancang untuk memastikan bahwa seluruh pemberian insentif kepada Direksi dan manajemen tidak hanya didasarkan pada pencapaian finansial tahunan, tetapi juga mempertimbangkan aspek keberlanjutan, manajemen risiko, serta kepentingan pemangku kepentingan secara luas. Dengan demikian, kebijakan remunerasi Perseroan mendorong pengambilan keputusan yang prudent, menghindari perilaku pengambilan risiko berlebihan, serta memperkuat penerapan GCG.

Kebijakan Remunerasi Dikaitkan dengan Kinerja Keberlanjutan Perusahaan

Remunerasi Dewan Komisaris dan Direksi ditetapkan dengan mempertimbangkan prinsip GCG serta memperhatikan aspek LST. Kebijakan remunerasi tersebut dirancang untuk mendukung pencapaian kinerja Perseroan secara berkelanjutan dan selaras dengan strategi jangka panjang.

Pada tahun 2025, remunerasi Direksi dan Dewan Komisaris dikaitkan dengan pencapaian KPI Direksi Tahun 2025, yang mencakup indikator terkait keberlanjutan, yaitu *ESG Rating Score*. Penetapan indikator ini mencerminkan komitmen Perseroan dalam mengintegrasikan aspek keberlanjutan ke dalam sistem pengelolaan kinerja manajemen serta mendorong peningkatan kualitas penerapan praktik LST secara berkesinambungan.

The remuneration structure for the Board of Directors and key management is designed to create a balance between short-term performance achievement and long-term value creation.

The remuneration components take into account Key Performance Indicators (KPIs) covering both financial and non-financial aspects, including business growth, profitability, operational efficiency, service quality, as well as ESG indicators such as operational sustainability, risk management, and governance. Performance assessments are conducted periodically by considering the achievement of strategic targets aligned with the RJPP and RKAP.

Accordingly, the compensation policy is not only oriented toward short-term results but also encourages prudent, sustainable decision-making aligned with stakeholders' interests.

Implementation of Long-term Incentive Program and Short-Term Incentive Program in the Remuneration Structure

The Company implements an integrated remuneration policy aligned with long-term value creation through a long-term incentive program scheme. In this regard, the Company does not separately disclose a short-term incentive program, as the existing incentive structure already accommodates a balance between short-term performance achievements and long-term performance sustainability.

This approach is designed to ensure that all incentives granted to the Board of Directors and management are not solely based on annual financial performance, but also consider sustainability aspects, risk management, and broader stakeholder interests. Accordingly, the Company's remuneration policy encourages prudent decision-making, avoids excessive risk-taking behavior, and strengthens the implementation of Good Corporate Governance (GCG).

Remuneration Policy Related to the Company's Sustainability Performance

The remuneration of the Board of Commissioners and the Board of Directors is determined by considering GCG principles and considering ESG aspects. The remuneration policy is designed to support the achievement of the Company's performance in a sustainable manner and to align with its long-term strategy.

In 2025, the remuneration of the Board of Directors and the Board of Commissioners was linked to the achievement of the Board of Directors' KPI for 2025, which includes sustainability-related indicators, namely the ESG Rating Score. The determination of this indicator reflects the Company's commitment to integrating sustainability aspects into the management performance management system, while also encouraging continuous improvement in the quality of ESG practices.

Kebijakan *Executive Compensation Clawback*

Perseroan saat ini belum menerapkan kebijakan *executive compensation clawback*, mengingat ketentuan tersebut belum diatur secara eksplisit dalam Peraturan Perusahaan yang berlaku. Oleh karena itu, mekanisme penarikan kembali (*clawback*) atas kompensasi yang telah diberikan kepada Direksi dan manajemen belum menjadi bagian dari struktur remunerasi Perseroan.

Meskipun demikian, Perseroan tetap menjunjung tinggi prinsip kehati-hatian, akuntabilitas, dan integritas dalam pengelolaan remunerasi. Setiap pemberian kompensasi dilakukan melalui proses yang transparan dan berdasarkan evaluasi kinerja yang komprehensif, dengan mempertimbangkan kepatuhan terhadap peraturan perundang-undangan, kebijakan internal, serta prinsip GCG.

Ke depan, Perseroan secara berkelanjutan melakukan kajian terhadap praktik terbaik di bidang tata kelola, termasuk kemungkinan penerapan kebijakan *clawback* sebagai bagian dari penguatan sistem remunerasi berbasis risiko.

Struktur dan Besaran Remunerasi

[ARA-A.1.11.4.b2]

Struktur remunerasi Dewan Komisaris terdiri dari:

1. Gaji/honorarium.
2. Tunjangan yang terdiri atas Tunjangan Hari Raya (THR), tunjangan transportasi, dan asuransi purna jabatan.
3. Fasilitas yang antara lain terdiri atas fasilitas kesehatan dan fasilitas bantuan hukum.
4. Tantiem/insentif kinerja. Rincian, besaran, jenis, dan tata cara pemberian penghasilan Dewan Komisaris dan anggota Direksi termasuk perubahannya, mengikuti ketentuan dalam peraturan perundang-undangan, Anggaran Dasar, dan peraturan Perusahaan.
5. Biaya operasional yang dapat dianggarkan.

Sementara struktur remunerasi Direksi terdiri dari:

1. Gaji/honorarium.
2. Tunjangan yang terdiri atas THR, tunjangan perumahan, dan asuransi purna jabatan.
3. Fasilitas yang antara lain terdiri atas fasilitas kendaraan, fasilitas kesehatan, dan fasilitas bantuan hukum.
4. Tantiem/insentif kinerja. Rincian, besaran, jenis dan tata cara pemberian penghasilan Dewan Komisaris dan anggota Direksi termasuk perubahannya, mengikuti ketentuan dalam peraturan perundang-undangan, Anggaran Dasar, dan peraturan Perusahaan.
5. Biaya operasional yang dapat dianggarkan.

Executive Compensation Clawback Policy

The Company has not yet implemented an executive compensation clawback policy, as such provisions are not explicitly regulated in the prevailing Company Regulations. Accordingly, a clawback mechanism for compensation granted to the Board of Directors and management has not yet formed part of the Company's remuneration structure.

Nevertheless, the Company upholds the principles of prudence, accountability, and integrity in managing remuneration. All compensation is granted through a transparent process based on comprehensive performance evaluations, taking into account compliance with applicable laws and regulations, internal policies, and GCG principles.

Going forward, the Company will continue to review best practices in corporate governance, including the potential implementation of a clawback policy as part of strengthening a risk-based remuneration system.

Remuneration Structure and Amount

[ARA-A.1.11.4.b2]

The remuneration structure for the Board of Commissioners consists of:

1. Salary/honorarium.
2. Allowances, including Religious Holiday Allowance (THR), transportation allowance, and post-employment insurance.
3. Facilities, including healthcare and legal assistance facilities.
4. Performance-based incentives/bonuses. The details, amount, types, and procedures for granting remuneration to the Board of Commissioners and members of the Board of Directors, including any adjustments, comply with applicable laws and regulations, the Articles of Association, and company policies.
5. Budgeted operational expenses.

The remuneration structure for the Board of Directors consists of:

1. Salary/honorarium.
2. Allowances, including THR, housing allowance, and post-employment insurance.
3. Facilities, including vehicle facilities, healthcare, and legal assistance facilities.
4. Performance-based incentives/bonuses. The details, amount, types, and procedures for granting remuneration to the Board of Commissioners and members of the Board of Directors, including any adjustments, comply with applicable laws and regulations, the Articles of Association, and company policies.
5. Budgeted operational expenses.

Rincian besaran remunerasi yang diterima oleh Dewan Komisaris dan Direksi Perseroan pada tahun 2025 sebagai berikut:

The details of remuneration amounts received by the Company's Board of Commissioners and Board of Directors in 2025 are as follows:

Rekapitulasi Remunerasi Dewan Komisaris [ARA-A.1.11.4.b3]
Recapitulation of the Board of Commissioners' Remuneration

(dalam Rupiah / in Rupiah)

Nama Name	Jabatan Position	Gaji Salary	THR	Tunjangan Transportasi Transportation Allowance	Tantiem* Tantiem*	Jumlah Total
Fadli Tri Hartono**	Komisaris Utama President Commissioner	515.953.016	-	103.190.603	-	619.143.619
Yusuf Wibisono***	Komisaris Utama President Commissioner	363.735.199	72.373.500	70.505.801	-	506.614.500
Ratu Ayu Isyana Bagoes Oka**	Komisaris Commissioner	464.357.715	-	92.871.543	-	557.229.258
Mira Tayyiba	Komisaris Commissioner	781.633.800	65.136.150	156.326.760	-	1.003.096.710
Faisal Amir Masduki**	Komisaris Commissioner	464.357.715	-	92.871.543	-	557.229.258
Herlan Wijanarko***	Komisaris Commissioner	-	65.136.150	-	-	65.136.150
Gunawan Susanto	Komisaris Independen Independent Commissioner	781.633.800	65.136.150	156.326.760	-	1.003.096.710
Ibnu Sulistyo Pradipto****	Komisaris Independen Independent Commissioner	227.976.525	-	45.595.305	-	273.571.830
Mohammad Ridwan Rizqi Ramadhani Nasution***	Komisaris Independen Independent Commissioner	327.361.680	65.136.150	63.455.220	-	455.953.050

* Tantiem yang diterima sepanjang tahun 2025. / Tantiem received throughout 2025.
** Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.
*** Menjabat hingga 28 Mei 2025. / Serving until May 28, 2025.
**** Menjabat terhitung sejak 16 September 2025. / Serving effective as of September 16, 2025.

Rekapitulasi Remunerasi Direksi [ARA-A.1.11.4.b3]
Recapitulation of the Board of Directors' Remuneration

(dalam Rupiah / in Rupiah)

Nama Name	Jabatan Position	Gaji Salary	THR	Tunjangan Perumahan Housing Allowance	Tantiem* Tantiem*	Jumlah Total
Theodorus Ardi Hartoko	Direktur Utama Chief Executive Officer	1.929.960.000	160.830.000	193.080.000	-	2.283.870.000
Ian Sigit Kurniawan	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	1.640.466.000	136.705.500	164.118.000	-	1.941.289.500
Hastining Bagyo Astuti	Direktur Operasi dan Pembangunan Director of Operations and Development	1.640.466.000	136.705.500	164.118.000	-	1.941.289.500
Agus Winarno	Direktur Bisnis Director of Business	1.640.466.000	136.705.500	164.118.000	-	1.941.289.500
Hendra Purnama	Direktur Investasi Director of Investment	1.640.466.000	136.705.500	164.118.000	-	1.941.289.500
Fandi Wijaya**	Direktur Pengelolaan Aset Director of Asset Management	974.577.919	-	97.500.210	-	1.072.078.129

* Tantiem yang diterima sepanjang tahun 2025. / Tantiem received throughout 2025.
** Menjabat terhitung sejak 28 Mei 2025. / Serving effective as of May 28, 2025.

Kompensasi Jangka Panjang Berbasis Kinerja serta Program Kepemilikan Saham oleh Karyawan dan/atau Manajemen [ARA-A.1.11.16] [ARA-A.1.11.16.a] [ARA-A.1.11.16.b] [ARA-A.1.11.16.c] [ARA-B.A.7]

Berdasarkan Akta Pernyataan Keputusan Rapat dan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi Tbk No. 31 tanggal 21 Agustus 2021 yang dibuat oleh Notaris Fathiah Helmi, SH, di Jakarta, serta Surat Keputusan Direksi No. SK.31/UM000/JDMT-10000000/2021 tanggal 21 September 2021, Perseroan menetapkan program *Employee Stock Allocation* (ESA) dan *Management and Employee Stock Option Plan* (MESOP). Program ESA dirancang sebesar 0,11% dari Saham yang Ditawarkan dalam penawaran umum perdana saham, yaitu sebanyak 25.000.000 saham.

Sementara itu, program MESOP disetujui dengan alokasi maksimum sebesar 0,13% dari modal ditempatkan dan disetor penuh setelah penawaran umum perdana, serta implementasi program ESA dan MESOP, setara dengan maksimal 112.000.000 saham. Pelaksanaan program ini bertujuan memberikan penghargaan kepada karyawan dan manajemen, sekaligus meningkatkan keterlibatannya dalam mendorong pertumbuhan nilai Perseroan.

Beberapa ketentuan teknis pelaksanaan program MESOP di Perseroan sebagai berikut:

1. **Jumlah Saham** [ARA-A.1.11.16.c1]
   Jumlah saham yang ditawarkan dalam periode program MESOP adalah sebesar 0,13% dari total modal ditempatkan dan disetor dalam Perseroan setelah pelaksanaan penawaran umum perdana atau sejumlah 112.000.000 saham yang merupakan hasil dari penerbitan saham baru. Jumlah tersebut didistribusikan menjadi 3 tahap dengan ketentuan sebagai berikut:
   a. Tahap I : 40% hak opsi.
   b. Tahap II : 30% hak opsi.
   c. Tahap III : 30% hak opsi.
2. **Waktu Pelaksanaan** [ARA-A.1.11.16.c2]
   Program MESOP Tahap II dan III dilaksanakan pada 1 November 2025 sampai dengan tanggal 12 Desember 2025.
3. **Persyaratan Karyawan dan/atau Manajemen dalam Program MESOP** [ARA-A.1.11.16.c3]
   Peserta yang diikutsertakan dalam program MESOP sebagai berikut:
   a. Dewan Komisaris (kecuali Komisaris Independen) Perseroan yang menjabat pada saat penerbitan hak opsi.
   b. Anggota Direksi Perseroan yang menjabat pada saat penerbitan hak opsi.
   c. *Senior Leader* dan karyawan lainnya yang tercatat pada saat penerbitan hak opsi dan tidak sedang dalam status terkena sanksi administratif.

Long-Term Performance-Based Compensation and Employee and/or Management Stock Ownership Program [ARA-A.1.11.16] [ARA-A.1.11.16.a] [ARA-A.1.11.16.b] [ARA-A.1.11.16.c] [ARA-B.A.7]

Based on the Deed of Meeting Resolutions and Amendments to the Articles of Association of PT Dayamitra Telekomunikasi Tbk No. 31 dated August 21, 2021, drawn up by Notary Fathiah Helmi, SH, in Jakarta, as well as the Board of Directors Decision No. SK.31/UM000/JDMT-10000000/2021 dated September 21, 2021, the Company has established the Employee Stock Allocation (ESA) and the Management and Employee Stock Option Plan (MESOP). The ESA program was designed to allocate 0.11% of the Offered Shares in the initial public offering, equivalent to 25,000,000 shares.

Meanwhile, the MESOP program was approved with a maximum allocation of 0.13% of the issued and fully paid-up capital after the initial public offering, with the combined ESA and MESOP programs amounting to a maximum of 112,000,000 shares. The implementation of this program aims to reward employees and management while enhancing their engagement in driving the Company's value growth.

The technical provisions for the implementation of MESOP program in the Company are as follows:

1. **Number of Shares** [ARA-A.1.11.16.c1]
   The number of shares offered under MESOP program is 0.13% of the total issued and paid-up capital of the Company after the initial public offering, or a total of 112,000,000 newly issued shares. These shares are distributed in 3 phases as follows:
   a. Phase I : 40% of the option rights.
   b. Phase II : 30% of the option rights.
   c. Phase III : 30% of the option rights.
2. **Time of Implementation** [ARA-A.1.11.16.c2]
   MESOP Phase II and III were conducted from November 1, 2025 to December 12, 2025.
3. **Employee and/or Management Requirements in the MESOP Program** [ARA-A.1.11.16.c3]
   Participants eligible for MESOP program include:
   a. The Board of Commissioners (except Independent Commissioners) serving at the time of option rights issuance.
   b. Members of the Board of Directors serving at the time of option rights issuance.
   c. Senior Leaders and other employees recorded at the time of option rights issuance who are not under administrative sanctions.

4. Harga Pelaksanaan atau Penentuan Harga
[ARA-A.1.11.16.c4]

MESOP II dan III telah dilaksanakan dari tanggal 1 November 2025 sampai dengan tanggal 12 Desember 2025 dengan harga pelaksanaan MESOP Tahap II Rp636,00 per saham dan Tahap III Rp582,00 per saham.

4. Exercise Price or Pricing Determination
[ARA-A.1.11.16.c4]

MESOP Phase II and III were implemented from November 1, 2025, to December 12, 2025, with the exercise price for MESOP Phase II at Rp636.00 per share and Phase III at Rp582.00 per share.

Uraian Description	Waktu Pelaksanaan Time of Implementation	Jumlah Peserta Program Number of Program Participants	Jumlah Saham (Lembar Saham) Number of Shares (Shares Outstanding)
MESOP Tahap II MESOP Phase II	1 November 2025–12 Desember 2025 November 1, 2025–December 12, 2025	-	-
MESOP Tahap III MESOP Phase III	1 November 2025–12 Desember 2025 November 1, 2025–December 12, 2025	2	41.100

Hingga saat ini, Perseroan belum memiliki standar terukur untuk menyelaraskan remunerasi berbasis kinerja Direksi dan Manajemen Senior dengan kepentingan jangka panjang Perseroan, termasuk ketentuan claw back dan bonus yang ditangguhkan. Namun demikian, kebijakan remunerasi tetap disusun dengan memperhatikan prinsip kewajaran, kehati-hatian, serta kesesuaian dengan kinerja dan kondisi keuangan Perseroan, serta mengacu pada ketentuan peraturan perundang-undangan yang berlaku, dengan komitmen untuk melakukan kajian berkelanjutan terhadap praktik tata kelola terbaik.

To date, the Company has not yet established measurable standards to align performance-based remuneration for the Board of Directors and Senior Management with the Company's long-term interests, including provisions on clawback and deferred bonuses. Nevertheless, the remuneration policy is formulated by taking into account the principles of fairness, prudence, and alignment with the Company's performance and financial condition, as well as referring to the prevailing laws and regulations, with a commitment to continuously review best governance practices.



Sekretaris Perusahaan [ARA-A.1.11.9]
Corporate Secretary

Sekretaris Perusahaan berfungsi sebagai penghubung utama antara Perseroan dengan para pemangku kepentingan, termasuk regulator, Pemegang Saham, serta Otoritas Jasa Keuangan. Dalam menjalankan fungsinya, Sekretaris Perusahaan bertanggung jawab untuk memastikan keterbukaan informasi yang akurat, relevan, dan tepat waktu sesuai ketentuan peraturan yang berlaku di bidang pasar modal dan tata kelola perusahaan.

The Corporate Secretary serves as the primary liaison between the Company and its stakeholders, including regulators, Shareholders, and the Financial Services Authority. In performing this function, the Corporate Secretary is responsible for ensuring the disclosure of information that is accurate, relevant, and timely, in accordance with the prevailing regulations in the capital market and corporate governance.

Pedoman Kerja Sekretaris Perusahaan

Pelaksanaan peran Sekretaris Perusahaan dilaksanakan dengan berlandaskan pada ketentuan yang ditetapkan oleh regulator, termasuk Peraturan Otoritas Jasa Keuangan No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik. Ketentuan tersebut menjadi acuan utama untuk memastikan terlaksananya fungsi koordinasi dan keterbukaan informasi kepada para Pemegang Saham dan investor, serta pemenuhan kepatuhan terhadap seluruh peraturan pasar modal secara konsisten dan efektif.

Corporate Secretary Charter

The implementation of the Corporate Secretary's role is carried out in accordance with the provisions stipulated by regulators, including Financial Services Authority Regulation No. 35/POJK.04/2014 on the Corporate Secretary of Issuers or Public Companies. These provisions serve as the primary reference to ensure the effective implementation of coordination and information disclosure functions to Shareholders and investors, as well as compliance with all capital market regulations in a consistent and effective manner.

Pihak yang Mengangkat dan Memberhentikan Sekretaris Perusahaan

Sekretaris Perusahaan menjalankan fungsi di bawah arahan langsung Direksi dan diangkat maupun diberhentikan berdasarkan keputusan resmi Direksi. Setiap perubahan terkait jabatan Sekretaris Perusahaan wajib dilaporkan kepada Otoritas Jasa Keuangan sebagai bentuk kepatuhan terhadap ketentuan yang berlaku serta untuk menjamin transparansi tata kelola perusahaan.

Appointment and Dismissal of Corporate Secretary

The Corporate Secretary performs its functions under the Board of Directors' direct supervision and is appointed and dismissed based on the Board of Directors' official resolution. Any changes related to the Corporate Secretary's position must be reported to the Financial Services Authority as a form of compliance with the applicable regulations and to ensure transparency in corporate governance.

Profil Sekretaris Perusahaan
[ARA-A.1.11.9.a] [ARA-A.1.11.9.b] [ARA-A.1.11.9.c] [ARA-A.1.11.9.c1] [ARA-A.1.11.9.c2] [ARA-A.1.11.9.d]

Berdasarkan Risalah Rapat Direksi Terbatas tanggal 26 Agustus 2021, Perseroan telah menetapkan Hendra Purnama, yang juga menjabat sebagai Direktur Investasi, sebagai Sekretaris Perusahaan efektif sejak 31 Agustus 2021. Profil lengkap Sekretaris Perusahaan disajikan pada bagian Profil Direksi.

Profile of Corporate Secretary
[ARA-A.1.11.9.a] [ARA-A.1.11.9.b] [ARA-A.1.11.9.c] [ARA-A.1.11.9.c1] [ARA-A.1.11.9.c2] [ARA-A.1.11.9.d]

Based on the Minutes of the Limited Board of Directors' Meeting dated August 26, 2021, the Company had appointed Hendra Purnama, who also serves as Director of Investment, as Corporate Secretary effective as of August 31, 2021. The complete profile of the Corporate Secretary is presented in the Board of Directors' Profile section.

Tugas dan Tanggung Jawab Sekretaris Perusahaan

Sekretaris Perusahaan memiliki peran Sekretaris Perusahaan memiliki peran penting dalam mendukung pelaksanaan tugas dan tanggung jawab Direksi dan Dewan Komisaris dengan uraian tugas dan tanggung jawab Sekretaris Perusahaan diuraikan sebagai berikut:

1. Mempersiapkan dan mengoordinasikan penyelenggaraan RUPS.
2. Menghadiri rapat Direksi dan rapat gabungan antara Dewan Komisaris dengan Direksi.
3. Mengelola, mendokumentasikan, dan menyimpan seluruh dokumen yang berkaitan dengan kegiatan Perseroan, termasuk dokumen RUPS, risalah rapat Direksi, risalah rapat gabungan antara Dewan Komisaris dengan Direksi, serta dokumen penting Perseroan lainnya.
4. Menetapkan kriteria mengenai jenis dan materi informasi yang dapat disampaikan kepada para pemangku kepentingan, termasuk informasi yang dapat disampaikan sebagai dokumen publik.
5. Memastikan pemenuhan kepatuhan Perseroan terhadap ketentuan peraturan perundang-undangan yang berlaku, terutama di bidang pasar modal, serta memastikan penerapan prinsip-prinsip GCG secara berkelanjutan.
6. Memberikan masukan dan rekomendasi kepada Direksi dan Dewan Komisaris dalam rangka memastikan kepatuhan terhadap ketentuan peraturan perundang-undangan di bidang pasar modal.
7. Membantu Direksi dan Dewan Komisaris dalam pelaksanaan tata kelola perusahaan yang meliputi antara lain:
   a. Keterbukaan informasi kepada masyarakat, termasuk penyediaan informasi yang memadai dan mutakhir melalui situs web resmi Perseroan.
   b. Penyampaian laporan kepada Otoritas Jasa Keuangan secara tepat waktu dan sesuai ketentuan yang berlaku.
   c. Penyelenggaraan serta pendokumentasian RUPS.
   d. Penyelenggaraan serta pendokumentasian rapat Direksi dan/atau Dewan Komisaris.
   e. Pelaksanaan program orientasi dan pengenalan Perseroan bagi Direksi dan/atau Dewan Komisaris.
8. Bertindak sebagai penghubung antara Perseroan dengan Pemegang Saham, Otoritas Jasa Keuangan, serta para pemangku kepentingan lainnya.

Duties and Responsibilities of Corporate Secretary

The Corporate Secretary plays an important role in supporting the implementation of the duties and responsibilities of the Board of Directors and the Board of Commissioners, with the following duties and responsibilities of the Corporate Secretary are described as follows:

1. Preparing and coordinating the organization of the GMS.
2. Attending Board of Directors' meetings and joint meetings between the Board of Commissioners and the Board of Directors.
3. Managing, documenting, and maintaining all documents related to the Company's activities, including GMS documents, minutes of Board of Directors meetings, minutes of joint meetings between the Board of Commissioners and the Board of Directors, as well as other important Company documents.
4. Determining criteria regarding the types and material of information that can be submitted to the stakeholders, including information that can be submitted as public documents.
5. Ensuring the Company's compliance with prevailing laws and regulations, particularly in the capital market sector, as well as ensuring the continuous implementation of GCG principles.
6. Providing input and recommendations to the Board of Directors and the Board of Commissioners to ensure compliance with prevailing laws and regulations in the capital market sector
7. Assisting the Board of Directors and Board of Commissioners in applying corporate governance, which includes:
   a. Disclosing information to the public, including providing adequate and up-to-date information through the Company's official website.
   b. Submitting reports to the Financial Services Authority in a timely manner and in accordance with the prevailing provisions.
   c. Organization and documentation for the GMS.
   d. Organization and documentation for the Board of Directors and/or Board of Commissioners meetings.
   e. Implementing orientation and Company introduction for the Board of Directors and/or the Board of Commissioners.
8. Acting as a liaison between the Company and the Shareholders, the Financial Services Authority, and other stakeholders.

Pengembangan Kompetensi Sekretaris Perusahaan [ARA-A.1.11.9.e]

Sepanjang tahun 2025, Sekretaris Perusahaan mengikuti berbagai program pengembangan kompetensi guna memperkuat kapasitas profesional dan mendukung efektivitas pelaksanaan tugas. Rincian kegiatan pelatihan tersebut disajikan pada bagian Pengembangan Kompetensi Direksi.

Competency Development of Corporate Secretary [ARA-A.1.11.9.e]

Throughout 2025, the Corporate Secretary participated in various competency development programs to strengthen professional capacity and support the effective performance of duties. Details of these training activities are presented in the Board of Directors' Competency Development section.

Pelaksanaan Tugas Sekretaris Perusahaan [ARA-A.1.11.9.f]

Pada tahun 2025, Sekretaris Perusahaan secara konsisten melaksanakan tugas dan tanggung jawabnya sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, antara lain meliputi:

1. Penerapan GCG Perseroan berdasarkan kriteria Pedoman Tata Kelola Perusahaan Terbuka, ASEAN Corporate Governance Scorecard (ACGS), dan Pedoman Umum Governansi Korporat Indonesia (PUGKI).
2. Penyelenggaraan RUPS Tahunan dan RUPS Luar Biasa sesuai dengan ketentuan yang berlaku bagi perusahaan terbuka.
3. Pelaksanaan keterbukaan informasi kepada regulator pasar modal Indonesia dan publik secara tepat waktu, akurat, dan transparan.
4. Pemenuhan kepatuhan terhadap kewajiban publikasi dan pelaporan Perseroan sesuai dengan ketentuan peraturan perundang-undangan di bidang pasar modal.
5. Pelaksanaan sosialiasi peraturan pasar modal yang berlaku di lingkungan Perseroan guna meningkatkan pemahaman dan kepatuhan seluruh organ Perseroan.

Implementation of Corporate Secretary's Duties [ARA-A.1.11.9.f]

In 2025, the Corporate Secretary consistently carried out its duties and responsibilities in accordance with the prevailing laws and regulations, including:

1. Implementing the Company's GCG based on the criteria of the Public Company Governance Guidelines, the ASEAN Corporate Governance Scorecard (ACGS), and the Indonesian General Guidelines for Corporate Governance (PUGKI).
2. Organizing the Annual GMS and Extraordinary GMS in accordance with the prevailing provisions for public companies.
3. Implementing information disclosure to the Indonesian capital market regulator and the public in a timely, accurate, and transparent manner.
4. Ensuring compliance with the Company's publication and reporting obligations in accordance with prevailing laws and regulations in the capital market sector.
5. Conducting dissemination of applicable capital market regulations within the Company to enhance the understanding and compliance of all Company organs.

Unit Audit Internal [ARA-A.1.11.10]
Internal Audit Unit

Unit Audit Internal berperan sebagai fungsi independen yang membantu Direksi dalam memastikan efektivitas pengendalian internal, manajemen risiko, serta tata kelola perusahaan melalui kegiatan audit dan konsultasi yang objektif.

The Internal Audit Unit serves as an independent function that assists the Board of Directors in ensuring the effectiveness of internal control, risk management, and corporate governance through objective audit and consulting activities.

Pedoman Kerja Unit Audit Internal

[ARA-A.1.11.10.g]

Dalam melaksanakan tugas dan tanggung jawabnya, Unit Audit Internal berpedoman pada Piagam Audit Internal Perseroan No. PD.0004/HK120/DMT-11020000/2025 tanggal 21 Januari 2025. Penyusunan Pedoman Audit Internal mengacu pada Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal dan *International Professional Practice Framework* yang dikeluarkan oleh *Institute of Internal Auditor* (IIA).

Piagam Audit Internal bersifat mengikat bagi seluruh jajaran dalam lingkungan Perseroan dan telah ditandatangani oleh Direksi dan Dewan Komisaris.

Pihak yang Mengangkat dan Memberhentikan Unit Audit Internal

Pengangkatan dan pemberhentian Kepala Unit Audit Internal/ *Vice President Internal Audit* dilakukan oleh Direktur Utama dengan persetujuan Dewan Komisaris, dan setiap perubahan tersebut wajib dilaporkan kepada Otoritas Jasa Keuangan sesuai ketentuan yang berlaku.

Struktur dan Kedudukan Unit Audit Internal [ARA-A.1.11.10.e]

Struktur dan kedudukan Unit Audit Internal dalam organisasi Perseroan disusun untuk mendukung pelaksanaan fungsi pengawasan yang efektif dan independen. Adapun rincian struktur dan kedudukan Unit Audit Internal sebagai berikut:

1. Unit Audit Internal dipimpin oleh seorang Kepala Unit Audit Internal yang disebut *Vice President Internal Audit.*
2. *Vice President Internal Audit* diangkat dan diberhentikan oleh Direktur Utama Perseroan atas persetujuan Dewan Komisaris dan Komite Audit.
3. Direktur Utama dapat memberhentikan *Vice President Internal Audit*, setelah mendapat persetujuan Dewan Komisaris, jika dianggap tidak memenuhi persyaratan sebagai Auditor Internal dalam Unit Audit Internal sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 dan/atau gagal atau tidak cakap dalam menjalankan tugas.
4. Setiap pengangkatan, penggantian, dan pemberhentian *Vice President Internal Audit* harus segera diberitahukan kepada Otoritas Jasa Keuangan.
5. *Vice President Internal Audit* bertanggung jawab kepada Direktur Utama dan dapat berkomunikasi langsung dengan Direksi, Dewan Komisaris, dan Komite Audit untuk mengoordinasikan berbagai hal yang berhubungan dengan aktivitas Audit Internal dan aktivitas investigasi.
6. Auditor Internal dalam Unit Audit Internal bertanggung jawab secara langsung kepada *Vice President Internal Audit*.

Internal Audit Unit Charter

[ARA-A.1.11.10.g]

In carrying out its duties and responsibilities, the Internal Audit Unit refers to the Company's Internal Audit Charter No. PD.0004/HK120/DMT-11020000/2025 dated January 21, 2025. The Internal Audit Charter is prepared based on Financial Services Authority Regulation No. 56/POJK.04/2015 on the Establishment and Guidelines for the Preparation of Internal Audit Unit Charter and the International Professional Practice Framework issued by the Institute of Internal Auditors (IIA).

The Internal Audit Charter is binding on all levels within the Company and has been signed by the Board of Directors and the Board of Commissioners.

Appointment and Dismissal of Internal Audit Unit

The Head of Internal Audit Unit/Vice President of Internal Audit are appointed and dismissed by the Chief Executive Officer with approval from the Board of Commissioners, and any such changes must be reported to the Financial Services Authority in accordance with the applicable regulations.

Structure and Position of Internal Audit Unit [ARA-A.1.11.10.e]

The Internal Audit Unit's structure and position within the Company's organization are designed to support effective and independent oversight function. The details of Internal Audit Unit's structure and position are as follows:

1. The Internal Audit Unit is chaired by an Internal Audit Unit Head called the Vice President of Internal Audit.
2. The Vice President of Internal Audit is appointed and dismissed by the Chief Executive Officer of the Company with the approval of the Board of Commissioners and the Audit Committee.
3. The Chief Executive Officer may dismiss the Vice President of Internal Audit, after obtaining approval from the Board of Commissioners, if deemed not meeting the requirements as an internal auditor in the Internal Audit Unit as regulated in Financial Services Authority Regulation No. 56/POJK.04/2015 and/or fail or incompetent in carrying out their duties.
4. Every appointment, replacement, and dismissal of the Vice President of Internal Audit must be immediately notified to Financial Services Authority.
5. The Vice President of Internal Audit is responsible to the President Director and can communicate directly with the Board of Directors, the Board of Commissioners, and the Audit Committee to coordinate various matters relating to Internal Audit activities and investigative activities.
6. The Internal Auditor in the Internal Audit Unit is directly responsible to the Vice President of Internal Audit.

Pada tahun 2025, Unit Audit Internal Perseroan terdiri atas sejumlah personel yang disesuaikan dengan kebutuhan operasional dan kompleksitas kegiatan audit. Komposisi tersebut mencakup 1 Kepala Unit Audit Internal, 2 *Manager* Audit Internal, serta 4 orang Staf Auditor yang mendukung pelaksanaan fungsi audit secara menyeluruh dan efektif.

Persyaratan Auditor Internal

Perseroan menetapkan kriteria bagi Auditor Internal untuk memastikan pelaksanaan fungsi audit yang profesional dan independen. Adapun persyaratan bagi Auditor Internal di lingkungan Perseroan sebagai berikut:

1. Memiliki integritas dan perilaku yang profesional, independen, jujur, dan objektif dalam pelaksanaan tugasnya.
2. Memiliki pengetahuan dan pengalaman mengenai teknik audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya.
3. Memiliki pengetahuan tentang peraturan perundang-undangan di bidang pasar modal dan peraturan perundang-undangan terkait lainnya.
4. Memiliki kecakapan untuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif.
5. Wajib mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal dalam Standar Profesi Audit Internal dan *International Professional Practices Framework* yang dirilis oleh *Institute of Internal Auditors.*
6. Mematuhi Kode Etik Audit Internal.
7. Memiliki pengetahuan memadai mengenai risiko dan pengendalian kunci/utama, serta teknik audit berbasis teknologi informasi yang dapat digunakan untuk melaksanakan tugasnya. Namun tidak diharapkan memiliki keahlian sebagaimana layaknya Auditor Internal yang tanggung jawab utamanya adalah mengaudit teknologi informasi.
8. Memiliki pengetahuan memadai untuk dapat mengevaluasi risiko kecurangan, dan cara organisasi mengelola risiko tersebut, namun tidak diharapkan memiliki keahlian, seperti layaknya seseorang yang tanggung jawab utamanya adalah mendeteksi dan menginvestigasi kecurangan.
9. Wajib menjaga kerahasiaan informasi dan/atau data Perseroan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal kecuali diwajibkan berdasarkan peraturan perundang-undangan atau penetapan/putusan pengadilan.
10. Memahami prinsip-prinsip GCG dan manajemen risiko.
11. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus-menerus.

In 2025, the Company's Internal Audit Unit consisted of a number of personnel adjusted to operational needs and audit complexity. This composition consists of 1 Head of Internal Audit Unit, 2 Internal Audit Managers, and 4 Audit Staff members, supporting the implementation of the audit function in a comprehensive and effective manner.

Requirements for Internal Auditor

The Company has established criteria for Internal Auditors to ensure professional and independent execution of audit function. The requirements for Internal Auditors within the Company are as follows:

1. Having integrity and are professional, independent, honest, and objective in performing their duties.
2. Having knowledge and experience regarding technical audits and other disciplines relevant to their field of work.
3. Having knowledge of the laws and regulations in the capital market and other related laws and regulations.
4. Having the ability to interact and communicate both verbally and in writing effectively.
5. Must comply with professional standards issued by the Internal Audit association in the Internal Audit Professional Standards and Professional Practices Framework released by the Institute of Internal Auditors.
6. Complying with the Internal Audit Code of Ethics.
7. Having adequate knowledge of key/main risks and controls, as well as information technology-based audit techniques that can be used to perform their duties. However, it is not expected to have the expertise of an Internal Auditor whose main responsibility is to audit information technology.
8. Having sufficient knowledge to be able to evaluate fraud risks, and how the organization manages these risks, but is not expected to have the expertise of someone whose primary responsibility is to detect and investigate fraud.
9. Obliged to maintain the confidentiality of the Company's information and/or data related to the implementation of the duties and responsibilities of the Internal Audit unless required by law or by court order/decision.
10. Understanding the principles of GCG and risk management.
11. Willing to continuously improve their knowledge, skills, and professional abilities.

Profil Unit Audit Internal
Profile of Internal Audit Unit



Asyraf Thirafi Ramdhani

Vice President Internal Audit [ARA-A.1.11.10.a]

Kewarganegaraan
Citizenship

Indonesia
Indonesian

Usia
Age

38 tahun
38 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Jakarta

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office
[ARA-A.1.11.10.b] [ARA-A.1.11.10.b1a]

Surat Keputusan Direktur Utama No. 654/HC4/DMT-10000000/IX/2023 tanggal 29 September 2023 (2023-sekarang).

Decision Letter of the Board of Directors No. 654/HC4/DMT-10000000/IX/2023 dated September 29, 2023 (2023-now).

Pelaporan Pengangkatan kepada Otoritas Jasa Keuangan
Reporting of Appointment to the Financial Services Authority

Pemberitahuan Penggantian Kepala Unit Audit Internal PT Dayamitra Telekomunikasi Tbk No. Tel. 3224/LP 210/DMT-10000000/2023 tanggal 3 Oktober 2023.

Notification of the Replacement of the Head of the Internal Audit Unit of PT Dayamitra Telekomunikasi Tbk No. Tel. 3224/LP 210/DMT-10000000/2023 dated October 3, 2023.

Riwayat Pendidikan
Educational Background

Sarjana Akuntansi dari Universitas Indonesia.
Bachelor's degree in accounting from Universitas Indonesia.

Sertifikasi Keahlian [ARA-A.1.11.10.c]
Professional Certification

Chartered Risk Manager Professional dari American Academy of Project Management (2017).

Chartered Risk Manager Professional from the American Academy of Project Management (2017).

Perjalanan Karier [ARA-A.1.11.10.b] [ARA-A.1.11.10.b1]
Work Experience

- Sekretaris Komite Audit PST Perseroan (2020-April 2025).
- *Manager Financial Audit* Perseroan (2015-2023).
- Secretary of PST Audit Committee of the Company (2020-April 2025).
- Manager Financial Audit of the Company (2015-2023).

Rangkap Jabatan
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any other position.

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.

Has no affiliated relationship with members of Board of Commissioners, the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Tugas dan Tanggung Jawab Unit Audit Internal [ARA-A.1.11.10.f]

Tugas dan tanggung jawab Unit Audit Internal diuraikan sebagai berikut:

1. Memastikan pelaksanaan fungsi pengawasan internal sesuai dengan standar profesional Audit Internal dan Kode Etik Audit Internal.
2. Melakukan pemilihan sumber daya manusia yang kompeten sesuai dengan kebutuhan dalam pelaksanaan tugas Unit Audit Internal.

Duties and Responsibilities of Internal Audit Unit [ARA-A.1.11.10.f]

The duties and responsibilities of Internal Audit Unit are described as follows:

1. Ensuring the implementation of the internal audit function in accordance with the professional standards of Internal Audit and the Internal Audit Code of Ethics.
2. Selecting competent human resources in accordance with the needs for the implementation of the Internal Audit Unit's duties.

3. Memastikan anggota Unit Audit Internal mengikuti pengembangan profesional berkelanjutan serta pelatihan lain sesuai dengan perkembangan kompleksitas dan kegiatan usaha Perseroan.
4. Menyusun dan mengkaji Piagam Audit Internal secara periodik.
5. Membuat program kerja audit dan non-audit tahunan yang berdasarkan pada metode *risk based audit*, termasuk sejumlah risiko atau kontrol yang menjadi perhatian manajemen, dan mengusulkan/mengkomunikasikan program tersebut kepada Direktur Utama untuk reviu, persetujuan dan sekaligus penetapannya yang sebelumnya direviu terlebih dahulu oleh Komite Audit.
6. Memastikan pelaksanaan pengawasan internal sesuai dengan rencana.
7. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi dan kegiatan lainnya.
8. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris dan/atau Komite Audit.
9. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen.
10. Bekerja sama dengan Komite Audit dengan berlandaskan Kode Etik, prinsip dan standar profesional Audit Internal.
11. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang telah direkomendasikan.
12. Menyusun program untuk mengevaluasi mutu kegiatan audit internal yang dilakukan.
13. Melakukan pemeriksaan pendahuluan dan/atau pendalaman dalam bentuk reviu atau audit untuk menindaklanjuti whistleblower dan/atau dugaan adanya kecurangan (fraud) di Perseroan, dan menyampaikan hasilnya kepada Direktur Utama dan Komite Audit.
14. Menjaga kerahasiaan informasi dan/atau data Perseroan terkait dengan pelaksanaan tugas dan tanggung jawab Unit Audit Internal, kecuali diperbolehkan berdasarkan ketentuan peraturan perundang-undangan dan/atau putusan pengadilan.
15. Memastikan dalam hal terdapat penggunaan jasa pihak eksternal untuk aktivitas pengawasan internal:
    a. Terselenggaranya transfer pengetahuan antara pihak eksternal kepada Auditor Internal mengingat penggunaan jasa ahli pihak eksternal bersifat sementara.
    b. Penggunaan jasa pihak eksternal tidak mengganggu independensi dan objektivitas fungsi Unit Audit Internal.
    c. Pihak eksternal mematuhi Piagam Audit Internal.
16. Melakukan evaluasi atas efektivitas pelaksanaan pengendalian internal, manajemen risiko, dan proses tata kelola perusahaan, sesuai dengan peraturan perundang-undangan dan kebijakan Perseroan.
17. Menentukan strategi pelaksanaan kegiatan audit internal di Entitas Anak.

3. Ensuring members of the Internal Audit Unit participate in continuous professional development and other training in line with the increasing complexity and business activities of the Company.
4. Preparing and periodically reviewing the Internal Audit Charter.
5. Preparing annual audit and non-audit work programs based on a risk-based audit method, including identifying risks or controls of concern to management, and proposing/communicating such programs to the President Director for review, approval, and determination, following prior review by the Audit Committee.
6. Ensuring the implementation of internal supervision in accordance with the plan.
7. Conducting examinations and assessments of efficiency and effectiveness in the areas of finance, accounting, operations, human resources, marketing, information technology, and other activities.
8. Preparing audit reports and submitting them to the President Director and the Board of Commissioners and/or the Audit Committee.
9. Providing recommendations for improvement and objective information on the activities examined at all levels of management.
10. Cooperating with the Audit Committee based on the Code of Ethics, principles, and professional standards of Internal Audit.
11. Monitoring, analyzing, and reporting the implementation of follow-up actions on recommended improvements.
12. Developing programs to evaluate the quality of internal audit activities carried out.
13. Conducting preliminary examinations and/or in-depth reviews or audits to follow up on whistleblower reports and/or alleged fraud within the Company and reporting the results to the President Director and the Audit Committee.
14. Maintaining the confidentiality of the Company's information and/or data related to the duties and responsibilities of the Internal Audit Unit, unless permitted by prevailing laws and regulations and/or court decisions.
15. Ensuring that, in the event of the use of external parties for internal audit activities:
    a. Knowledge transfer is conducted from external parties to Internal Auditors, considering that the engagement of external experts is temporary.
    b. The use of external parties does not compromise the independence and objectivity of the Internal Audit Unit.
    c. External parties comply with the Internal Audit Charter.
16. Evaluating the effectiveness of the implementation of internal control, risk management, and corporate governance processes, in accordance with prevailing laws and regulations and the Company's policies.
17. Determining the strategy for implementing internal audit activities within Subsidiaries.

18. Merumuskan prinsip audit internal yang mencakup metodologi audit dan langkah pelaksanaan pengendalian mutu di Entitas Anak.
19. Memantau pelaksanaan audit internal pada masing-masing Entitas Anak.

18. Formulating internal audit principles, including audit methodologies and quality control implementation steps within Subsidiaries.
19. Monitoring the implementation of internal audits in each Subsidiary.

Rapat Unit Audit Internal [ARA-A.1.11.10.h]

Unit Audit Internal secara rutin mengadakan rapat internal maupun koordinasi dengan Dewan Komisaris, Direksi, dan Komite Audit sekurang-kurangnya 1 kali setiap bulan, serta tambahan rapat apabila diperlukan. Sepanjang tahun 2025, Unit Audit Internal telah melaksanakan 16 kali rapat dengan berbagai agenda pembahasan pemantauan pengendalian internal dan rencana tindak lanjut atas hal-hal yang perlu menjadi perhatian manajemen.

Internal Audit Unit's Meetings [ARA-A.1.11.10.h]

The Internal Audit Unit routinely holds internal meetings as well as coordination meetings with the Board of Commissioners, the Board of Directors, and the Audit Committee at least once every month, as well as additional meetings when necessary. Throughout 2025, the Internal Audit Unit had conducted 16 meetings with various discussion agendas such as monitoring internal controls and discussing follow-up action plans on matters requiring management's attention.

Pengembangan Kompetensi Unit Audit Internal [ARA-A.1.11.10.d]

Sepanjang tahun 2025, Unit Audit Internal secara aktif mengikuti berbagai program pengembangan kompetensi yang ditunjukkan sebagai berikut:

Competency Development of Internal Audit Unit [ARA-A.1.11.10.d]

Throughout 2025, the Internal Audit Unit actively participated in various competency development programs as shown below:

Program yang Diikuti Program Attended	Penyelenggara Organizer
Workshop Implementasi Internal Control Over Financial Reporting	The Institute of Internal Audit

Pelaksanaan Tugas Unit Audit Internal [ARA-A.1.11.10.h]

Sepanjang tahun 2025, Unit Audit Internal telah menjalankan berbagai kegiatan strategis dalam rangka memperkuat sistem pengendalian internal dan memastikan kepatuhan terhadap kebijakan serta prosedur perusahaan. Beberapa kegiatan antara lain audit atas aktivitas operasional utama Perseroan, proses bisnis tertentu, serta program sinergi audit bersama Entitas Induk. Dalam pelaksanaannya, Unit Audit Internal juga melaksanakan kegiatan konsultasi kepada unit terkait dengan tetap menjaga independensi dan objektivitas.

Implementation of Internal Audit Unit's Duties [ARA-A.1.11.10.h]

Throughout 2025, the Internal Audit Unit carried out various strategic activities to strengthen the internal control system and ensure compliance with the Company's policies and procedures. Several activities included audits of the Company's main operational activities, certain business processes, as well as joint synergy audit programs with the Parent Entity. In carrying out these activities, the Internal Audit Unit also provided consultation to the relevant units while maintaining its independence and objectivity.

Akuntan Publik
Public Accountant

Perseroan menunjuk akuntan publik independen untuk melaksanakan audit atas Laporan Keuangan sebagai bentuk kepatuhan terhadap ketentuan akuntansi yang berlaku di Indonesia. Proses audit ini bertujuan memastikan bahwa seluruh informasi keuangan Perseroan disajikan secara

The Company appoints an independent public accountant to conduct an audit of the Financial Statements as a form of compliance with the accounting regulations applicable in Indonesia. This audit process aims to ensure that all of the Company's financial information is presented fairly,

wajar, akurat, dan dapat dipertanggungjawabkan. Dengan demikian, hasil laporan yang diterbitkan mencerminkan transparansi dan integritas Perseroan dalam memberikan informasi kepada Pemegang Saham, otoritas pengawas, dan pemangku kepentingan lainnya. Penyusunan dan penyajian Laporan Keuangan Perseroan senantiasa berpedoman pada Standar Akuntansi Keuangan di Indonesia serta mengacu pada ketentuan dalam Keputusan Ketua Badan Pengawas Pasar Modal Lembaga Keuangan No. KEP-347/BL/2012 tentang Pedoman Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik.

Prosedur Audit Eksternal dan Standar Audit

Audit atas Laporan Keuangan Perseroan dilaksanakan oleh kantor akuntan publik independen dengan mengacu pada standar profesional akuntan publik yang berlaku. Proses audit mencakup penelaahan menyeluruh terhadap data dan informasi keuangan, pengujian atas transaksi, serta evaluasi kepatuhan terhadap Standar Akuntansi Keuangan di Indonesia. Selama pelaksanaan audit, auditor berkoordinasi dengan manajemen untuk memperoleh penjelasan dan klarifikasi atas temuan atau perbedaan yang teridentifikasi. Setiap hasil pengujian yang memerlukan tindak lanjut disampaikan kepada manajemen untuk dilakukan perbaikan sesuai rekomendasi auditor. Manajemen kemudian memberikan konfirmasi atas hasil audit tersebut sebagai bagian dari tanggung jawabnya dalam memastikan keandalan dan akurasi Laporan Keuangan Perseroan.

Mekanisme Penunjukan Akuntan Publik

Penunjukan kantor akuntan publik sebagai auditor eksternal merupakan keputusan strategis yang ditetapkan melalui RUPS Tahunan. Sebelum diajukan untuk mendapatkan persetujuan Pemegang Saham, Komite Audit terlebih dahulu menelaah dan merekomendasikan calon kantor akuntan publik dengan mempertimbangkan pandangan Dewan Komisaris. Auditor eksternal yang terpilih melaksanakan audit atas Laporan Keuangan Tahunan Perseroan secara independen, serta memberikan opini profesional mengenai kesesuaian penyajian laporan dengan Standar Akuntansi Keuangan yang berlaku di Indonesia. Dalam proses pemilihannya, Perseroan senantiasa memastikan bahwa kantor akuntan publik maupun auditor yang ditunjuk bebas dari potensi benturan kepentingan dengan pihak manapun di dalam organisasi. Langkah ini ditempuh untuk menjamin objektivitas, menjaga integritas hasil audit, dan memastikan bahwa Laporan Keuangan Perseroan menggambarkan kondisi keuangan secara transparan, wajar, dan dapat dipertanggungjawabkan.

accurately, and can be accounted for. Accordingly, the resulting reports reflect the Company's transparency and integrity in providing information to Shareholders, supervisory authorities, and other stakeholders. The preparation and presentation of the Company's Financial Statements consistently adhere to the Indonesian Financial Accounting Standards and refer to the provisions set forth in the Decree of the Chairman of Capital Market and Financial Institutions Supervisory Agency No. KEP-347/BL/2012 on Guidelines for the Presentation and Disclosure of Financial Statements of Issuers or Public Companies.

External Audit Procedures and Audit Standards

The Company's Financial Statements are audited by an independent public accounting firm in accordance with the applicable professional standards for public accountants. The audit process includes a comprehensive review of financial data and information, testing of transactions, and an evaluation of compliance with the Indonesian Financial Accounting Standards. During the audit, the auditor coordinates with management to obtain explanations and clarifications regarding any findings or identified discrepancies. Any audit results requiring follow-up are communicated to management for corrective actions in accordance with the auditor's recommendations. Management subsequently provides confirmation of the audit results as part of its responsibility to ensure the reliability and accuracy of the Company's Financial Statements.

Mechanism for Appointing a Public Accountant

The appointment of a public accounting firm as the external auditor is a strategic decision determined through the Annual GMS. Prior to being proposed for Shareholders' approval, the Audit Committee first reviews and recommends the prospective public accounting firm by considering the Board of Commissioners' views. The selected external auditor conducts an independent audit of the Company's Annual Financial Statements and provides a professional opinion on the conformity of the Financial Statements' presentation with the Indonesian Financial Accounting Standards. In the selection process, the Company consistently ensures that both the appointed public accounting firm and the auditor are free from any potential conflicts of interest with any parties within the organization. This measure is taken to ensure objectivity, safeguard the integrity of audit results, and ensure that the Company's Financial Statements reflect its financial condition in a transparent, fair, and accountable manner.

Daftar Kantor Akuntan Publik dan Akuntan Publik Periode 5 Tahun Terakhir

Selama 5 tahun terakhir, Perseroan telah bekerja sama dengan kantor akuntan publik dan akuntan publik independen dalam melaksanakan audit atas Laporan Keuangan Konsolidasian. Rincian pihak-pihak yang dipercaya untuk menjalankan tugas audit tersebut sebagai berikut:

List of Public Accounting Firms and Public Accountants in the Last 5 Years

Over the past 5 years, the Company has collaborated with public accounting firms and independent public accountants in conducting audits of the Consolidated Financial Statements. The details of parties entrusted to perform these audit engagements are as follows:

Tahun Buku Fiscal Year	Kantor Akuntan Publik Public Accounting Firm	Nama Akuntan Accountant's Name	Opini Opinion
2025	Purwanto, Susanti & Surja (a member firm of Ernst & Young Global Limited)	Hanny Widyastuti Sugianto, CPA	Wajar dalam semua hal yang material Fair in all material respects
2024	Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited)	Hanny Widyastuti Sugianto, CPA	Wajar dalam semua hal yang material Fair in all material respects
2023	Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited)	Hanny Widyastuti Sugianto, CPA	Wajar dalam semua hal yang material Fair in all material respects
2022	Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited)	Hanny Widyastuti Sugianto, CPA	Wajar dalam semua hal yang material Fair in all material respects
2021	Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited)	Hanny Widyastuti Sugianto, CPA	Wajar dalam semua hal yang material Fair in all material respects

Laporan Keuangan Tahunan Perseroan untuk tahun buku 2025 diterbitkan pada tanggal 31 Maret 2026 dan disampaikan kepada Otoritas Jasa Keuangan serta Bursa Efek Indonesia sesuai dengan ketentuan peraturan yang berlaku, termasuk ketentuan batas waktu penyampaian laporan keuangan tahunan. Perseroan senantiasa memastikan ketepatan waktu penyampaian laporan sebagai bentuk komitmen terhadap transparansi dan kepatuhan. **[ARA-B.C.1]**

The Company's Annual Financial Statements for the 2025 financial year were issued on March 31, 2026, and submitted to the Financial Services Authority and the Indonesia Stock Exchange in accordance with applicable regulations, including the deadline requirements for the submission of annual financial statements. The Company consistently ensures the timeliness of its reporting as a form of commitment to transparency and compliance. **[ARA-B.C.1]**

Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2025 telah diaudit oleh Kantor Akuntan Publik Purwanto, Susanti & Surja sebagai auditor independen, dengan opini sebagai berikut:

The Company's Consolidated Financial Statements for the 2025 financial year have been audited by the Public Accounting Firm Purwanto, Susanti & Surja as the independent auditor, with the following opinion:

"Kami telah mengaudit laporan keuangan konsolidasian PT Dayamitra Telekomunikasi Tbk ("Perusahaan") dan Entitas Anaknya (secara kolektif disebut sebagai "Grup") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material."

"We have audited the accompanying consolidated financial statements of PT Dayamitra Telekomunikasi Tbk (the "Company") and its Subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as of December 31, 2025, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, as well as the notes to the consolidated financial statements, including material accounting policy information."

"Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.". **[ARA-B.C.3]**

"In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and cash flows for the year then ended, in accordance with Financial Accounting Standards in Indonesia." **[ARA-B.C.3]**

Jasa Lain yang Diberikan

Selain melaksanakan audit atas Laporan Keuangan, Kantor Akuntan Publik Purwanto, Susanti & Surja (*a member firm of* Ernst & Young Global Limited) tidak memberikan layanan profesional lainnya kepada Perseroan.

Other Services Provided

In addition to conducting the audit of the Financial Statements, the Public Accounting Firm Purwanto, Susanti & Surja (a member firm of Ernst & Young Global Limited) did not provide other professional services to the Company.

Sistem Pengendalian Internal [ARA-A.1.11.11]

Internal Control System

Sistem pengendalian internal Perseroan merupakan proses terpadu yang dijalankan secara berkelanjutan oleh seluruh tingkatan organisasi untuk memastikan kegiatan usaha berlangsung sesuai kebijakan, mendukung pencapaian tujuan, serta mengelola risiko utama secara efektif. Sistem ini juga berperan dalam menjaga kepatuhan terhadap peraturan perundang-undangan dan mencegah terjadinya penyimpangan dalam pelaksanaan strategi maupun operasional Perseroan. Kerangka pengendalian internal Perseroan mencakup:

1. Lingkungan pengendalian internal yang disiplin dan terstruktur, terdiri dari:
   a. Integritas, nilai etika, dan kompetensi karyawan merupakan cara yang ditempuh manajemen dalam melaksanakan kewenangan dan tanggung jawabnya.
   b. Pengorganisasian dan pengembangan SDM.
   c. Perhatian dan arahan yang dilakukan oleh Direksi.
2. Pengkajian dan pengelolaan risiko usaha yaitu suatu proses untuk mengidentifikasi, menganalisis, menilai, dan mengelola risiko usaha.
3. Aktivitas pengendalian, yaitu tindakan-tindakan yang dilakukan dalam suatu proses pengendalian terhadap kegiatan Perseroan pada setiap tingkat dan unit dalam struktur organisasi Perseroan, antara lain mengenai kewenangan, otorisasi, verifikasi, rekonsiliasi, penilaian atas prestasi kerja, pembagian tugas dan keamanan terhadap aset Perseroan.
4. Sistem informasi dan komunikasi, yaitu suatu proses penyajian laporan mengenai kegiatan operasional, finansial, dan ketaatan atas ketentuan dan peraturan yang berlaku pada Perseroan. Monitoring, yaitu proses penilaian terhadap kualitas sistem pengendalian internal, termasuk fungsi internal audit pada setiap tingkat dan unit struktur organisasi Perseroan, sehingga dapat dilaksanakan secara optimal.

The Company's internal control system is an integrated process implemented on an ongoing basis across all levels of the organization to ensure that business activities are conducted in accordance with established policies, support the achievement of objectives, and effectively manage key risks. This system also plays a role in maintaining compliance with prevailing laws and regulations and in preventing irregularities in the implementation of the Company's strategies and operations. The Company's internal control framework comprises:

1. A disciplined and structured internal control environment, which includes:
   a. Integrity, ethical values, and employee competence, serving as the foundation for management in executing its authority and responsibilities.
   b. Organization and HR development.
   c. Guidance and direction provided by the Board of Directors.
2. Business risk assessment and management, a process for identifying, analyzing, evaluating, and managing business risks.
3. Control activities, which are actions carried out as part of the control process over the Company's activities at every level and unit within the Company's organizational structure, including authority, authorization, verification, reconciliation, performance assessment, task segregation, and safeguarding of the Company's assets.
4. Information and communication systems, which ensure the proper reporting of operational, financial, and compliance-related activities in accordance with applicable regulations.Monitoring, a process for evaluating the effectiveness of the internal control system, including the internal audit function at all levels and units within the Company, to ensure optimal implementation.

Pengendalian Keuangan dan Operasional [ARA-A.1.11.11.a]

Perseroan menerapkan sistem pengendalian keuangan yang mencakup perencanaan, umpan balik, penyesuaian, hingga validasi untuk memastikan rencana keuangan terlaksana dengan baik atau diperbarui sesuai kebutuhan akibat perubahan yang terjadi. Sementara itu, pengendalian operasional difokuskan pada penataan proses agar kegiatan operasional dapat berjalan secara efektif dan efisien.

Secara umum, pengendalian operasional, dan keuangan di Mitratel, meliputi:

1. Pengendalian Aset Tetap dan Aset Tak Berwujud
   Pengendalian fisik aset di lingkungan Perseroan diarahkan untuk mengamankan dan melindungi aset-aset berisiko.
2. Pemisah Fungsi dan Otoritas
   Pemisahan fungsi diarahkan untuk memastikan adanya pengawasan yang memadai dan mengurangi potensi kesalahan dan kecurangan.
3. Pelaksanaan Kejadian dan Transaksi
   Pengendalian dilakukan untuk memastikan aktivitas transaksi dilakukan semestinya sesuai perencanaan dan kebutuhan yang telah ditetapkan.
4. Pencatatan yang Akurat dan Tepat Waktu atas Kejadian dan Transaksi
   Pencatatan yang akurat dan tepat waktu atas kejadian dan transaksi operasional yang dilakukan.
5. Pembatasan Akses dan Akuntabilitas atas Sumber Daya dan Pencatatannya
   Akses terhadap sumber daya dan catatan perusahaan harus dibatasi hanya oleh personel yang diberikan tugas dan tanggung jawab.
6. Dokumentasi yang Baik atas Kejadian dan Transaksi Pengendalian
   Setiap kejadian dan transaksi dalam Perseroan didokumentasikan dengan baik sebagai bukti dasar keterjadian dan kewajaran transaksi.

Financial and Operational Controls [ARA-A.1.11.11.a]

The Company implements a financial control system that encompasses planning, feedback, adjustments, and validation to ensure that financial plans are properly executed or updated as needed due to changing circumstances. Meanwhile, operational control focuses on structuring processes to ensure that operational activities run effectively and efficiently.

In general, operational, and financial controls at Mitratel include:

1. Control of Fixed Assets and Intangible Assets
   The physical control of assets within the Company focuses on securing and protecting assets at risk.
2. Separation of Functions and Authority
   Separation of functions is geared towards adequate review and reducing the potential for error and fraud.
3. Implementation of Events and Transactions
   Controls are implemented to ensure that transaction activities are carried out in accordance with predetermined plans and requirements.
4. Accurate and Timely Recording of Events and Transactions

   Accurate and timely recording of operational events and transactions carried out.
5. Access Restrictions and Accountability for Resources and Records
   Access to company resources and records should be restricted to personnel with specific duties and responsibilities.
6. Proper Documentation of Control Events and Transactions

   All events and transactions in the Company are properly documented to provide basic evidence of its occurrence and reasonableness.

Tinjauan atas Efektivitas Pengendalian Internal [ARA-A.1.11.11.b]

Perseroan secara berkesinambungan menilai efektivitas sistem pengendalian internal untuk memastikan penerapannya berjalan optimal di seluruh lini organisasi. Pelaksanaan evaluasi ini melibatkan berbagai pihak yang diuraikan sebagai berikut:

1. Manajemen
   Manajemen bertanggung jawab memastikan sistem pengendalian internal yang andal dan efektif diterapkan secara menyeluruh, sesuai dengan kebijakan Perseroan.
2. Departemen Internal Audit dan Audit Eksternal
   Departemen Internal Audit dan Audit Eksternal berperan memantau implementasi sistem pengendalian internal dan menyampaikan hasil pengawasan kepada Direksi serta Dewan Komisaris melalui Komite Audit. Temuan audit yang

Review of Internal Control's Effectiveness [ARA-A.1.11.11.b]

The Company continuously assesses the effectiveness of its internal control system to ensure its optimal implementation across all levels of the organization. The implementation of this evaluation involves various parties, as outlined below:

1. Management
   Management is responsible for ensuring that a reliable and effective internal control system is comprehensively implemented in accordance with the Company's policies.
2. Internal Audit Department and External Audit
   The Internal Audit Department and External Audit are responsible for monitoring the implementation of the internal control system and reporting their findings to the Board of Directors and the Board of Commissioners through the Audit

diidentifikasi dilaporkan kepada manajemen terkait untuk ditindaklanjuti sebagai langkah perbaikan.

3. Direksi dan Dewan Komisaris
   Direksi dan Dewan Komisaris, melalui Komite Audit, secara berkala mengadakan rapat dengan Departemen Internal Audit dan Audit Eksternal. Rapat ini bertujuan untuk:

   a. Membahas hasil pemantauan sistem pengendalian internal.
   b. Mengevaluasi isu-isu yang membutuhkan perhatian.
   c. Menyusun rencana tindak lanjut untuk meningkatkan efektivitas sistem pengendalian internal.

Pimpinan Perseroan juga senantiasa memastikan keandalan, konsistensi, dan kredibilitas pelaporan melalui penerapan sistem pengendalian internal yang kuat serta mekanisme *multi-layer assurance* yang komprehensif.

Sistem pengendalian internal diterapkan berbasis risiko dan mencakup seluruh proses bisnis, didukung oleh kebijakan dan SOP yang terstandardisasi untuk memastikan integritas data sejak awal.

Dalam aspek assurance, Perseroan mengimplementasikan:
1. Fungsi audit internal dan compliance untuk evaluasi berkelanjutan.
2. Audit oleh auditor independen atas laporan keuangan.
3. *Independent assurance* atas pengungkapan keberlanjutan.

Dewan Komisaris melalui Komite Audit menjalankan fungsi pengawasan secara independen untuk memastikan efektivitas pelaporan dan pengendalian.

Selain itu, Perseroan mengacu pada standar pelaporan global seperti *Integrated Reporting Framework* dan *GRI Standards* untuk memastikan *connectivity of information* antara kinerja keuangan dan non-keuangan.

Dengan pendekatan ini, Perseroan mampu menjaga integritas, transparansi, dan akuntabilitas pelaporan, sehingga memperkuat kepercayaan pemangku kepentingan dan mendukung penciptaan nilai jangka panjang.

Pernyataan Dewan Komisaris dan Direksi atas Penerapan Sistem Pengendalian Internal [ARA-A.1.11.11.c]

Hasil evaluasi tahun 2025 menunjukkan bahwa Dewan Komisaris dan Direksi menilai sistem pengendalian internal Perseroan telah berfungsi dengan baik dan memenuhi standar efektivitas, efisiensi, keandalan, keamanan, serta kepatuhan terhadap peraturan yang berlaku. Selama periode pelaporan, tidak terdapat kelemahan material dalam penerapan pengendalian internal di seluruh unit bisnis. Setiap temuan dan penyimpangan operasional yang muncul telah ditindaklanjuti secara tepat sehingga tidak berdampak signifikan terhadap kinerja maupun tata kelola Perseroan.

Committee. Any audit findings identified are reported to the relevant management for follow-up as corrective actions.

3. Board of Directors and Board of Commissioners
   The Board of Directors and the Board of Commissioners, through the Audit Committee, periodically hold meetings with the Internal Audit Department and External Audit. These meetings aim to:
   a. Discuss the results of internal control system monitoring.
   b. Evaluate issues requiring attention.
   c. Develop follow-up plans to enhance the effectiveness of the internal control system.

The Company's leadership also consistently ensures the reliability, consistency, and credibility of reporting through the implementation of a strong internal control system and a comprehensive multi-layer assurance mechanism.

The internal control system is implemented on a risk-based approach and covers all business processes, supported by standardized policies and SOPs to ensure data integrity from the outset.

In terms of assurance, the Company implements:
1. Internal audit and compliance functions for continuous evaluation.
2. Audits by independent auditors on financial statements.
3. Independent assurance on sustainability disclosures.

The Board of Commissioners, through the Audit Committee, performs an independent oversight function to ensure the effectiveness of reporting and control.

In addition, the Company refers to global reporting standards such as the Integrated Reporting Framework and GRI Standards to ensure connectivity of information between financial and non-financial performance.

Through this approach, the Company is able to maintain the integrity, transparency, and accountability of its reporting, thereby strengthening stakeholders' trust and supporting long-term value creation.

Statement of the Board of Commissioners and Board of Directors on the Implementation of Internal Control System [ARA-A.1.11.11.c]

The 2025 evaluation results indicate that the Board of Commissioners and the Board of Directors assess that the Company's internal control system has functioned properly and met the standards of effectiveness, efficiency, reliability, security, and compliance with applicable regulations. During the reporting period, there were no material weaknesses in the implementation of internal control across all business units. Any findings and operational deviations that arose were followed up appropriately, and thus, not having a significant impact on the Company's performance or governance.

Sistem Manajemen Risiko [ARA-A.1.11.12]
Risk Management System

Sistem manajemen risiko merupakan elemen fundamental dalam mendukung penerapan GCG. Melalui penerapan manajemen risiko yang terintegrasi dan efektif, Perseroan mampu mengidentifikasi serta mengelola berbagai risiko bisnis yang dihadapi secara proaktif. Pendekatan tersebut memungkinkan Perseroan untuk merumuskan strategi mitigasi yang tepat, memperluas cakupan bisnis, serta secara berkelanjutan menyempurnakan sistem manajemen risiko guna memastikan keberlanjutan usaha jangka panjang.

Selain itu, untuk mengantisipasi perubahan lingkungan bisnis, Perseroan mengintegrasikan risiko ESG ke dalam *enterprise risk management*, termasuk risiko perubahan iklim, disrupsi teknologi, dan dinamika industri telekomunikasi. Seluruh risiko tersebut dipantau dan dilaporkan secara berkala kepada Direksi dan Dewan Komisaris. Pendekatan ini memastikan bahwa kegiatan operasional tidak hanya berorientasi pada kinerja saat ini, tetapi juga mampu beradaptasi terhadap perubahan di masa depan dengan tetap berlandaskan prinsip ETAK. [ARA-B.B.4]

The risk management system is a fundamental element in supporting the implementation of GCG. Through the implementation of an integrated and effective risk management system, the Company can identify and manage various business risks it faces in a proactive manner. This approach enables the Company to formulate appropriate mitigation strategies, expand its business scope, and continuously enhance its risk management system to ensure long-term business sustainability.

In addition, to anticipate changes in the business environment, the Company integrates ESG risks into enterprise risk management, including climate change risks, technological disruptions, and the dynamics of the telecommunications industry. All of these risks are monitored and reported periodically to the Board of Directors and the Board of Commissioners. This approach ensures that operational activities are not only oriented toward current performance but are also able to adapt to future changes while remaining grounded in ETAK principles. [ARA-B.B.4]

Kebijakan Manajemen Risiko [ARA-A.1.11.12.a]

Pelaksanaan manajemen risiko Perseroan berlandaskan pada 2 kebijakan pokok yang menjadi pedoman utama dalam pengelolaan dan pengendalian risiko di seluruh aktivitas usaha, yaitu:

1. Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/r.01/HK 200/DMT-10000000/2024 tentang Manajemen Risiko Perusahaan, yang ditetapkan pada tanggal 30 September 2024.
2. Peraturan Direktur Keuangan dan Manajemen Risiko PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/r.01/HK 200/JDMT1074000/2024 tentang Pedoman Implementasi Manajemen Risiko Perusahaan, yang ditetapkan pada 30 September 2024.

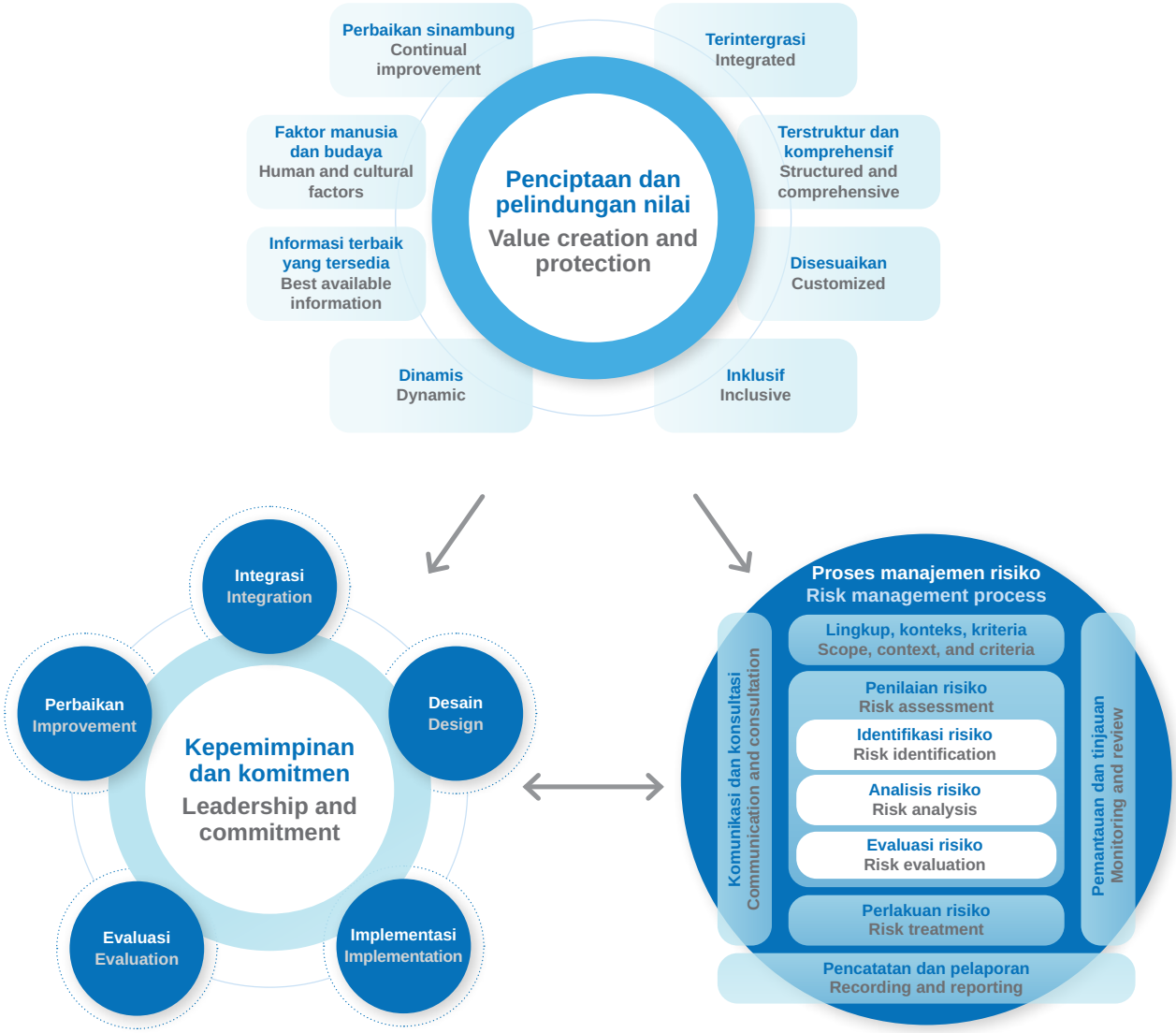
Risk Management Policy [ARA-A.1.11.12.a]

The Company's risk management is implemented based on 2 central policies that serve as the primary guidelines for risk management and control across all business activity, as follows:

1. Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/r.01/HK 200/DMT-10000000/2024 on Enterprise Risk Management, enacted on September 30, 2024.
2. Regulation of the Director of Finance and Risk Management of PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/r.01/HK 200/JDMT1074000/2024 on the Guidelines for the Implementation of Enterprise Risk Management, enacted on September 30, 2024.

Manajemen risiko perusahaan yang diterapkan menggunakan standar ISO 31000:2018 yang disusun oleh *International Organization for Standarization*, terdiri dari prinsip-prinsip, kerangka kerja dan proses, digambarkan sebagai berikut:

The Company's risk management is implemented using the ISO 31000:2018 standard developed by the International Organization for Standardization, which consists of principles, a framework, and processes, as illustrated below:



1. Prinsip

Prinsip manajemen risiko memberikan panduan tentang karakteristik manajemen risiko yang efektif dan efisien, mengomunikasikan nilai, dan memungkinkan Perseroan untuk mengelola efek ketidakpastian pada pencapaian tujuan, yaitu:

a. Terintegrasi (*Integrated*), yaitu manajemen risiko merupakan bagian yang terintegrasi dengan keseluruhan aktivitas Perseroan.

b. Terstruktur dan komprehensif (*structured and comprehensive*), yaitu Perseroan melakukan pendekatan terstruktur dan komprehensif dalam pelaksanaan manajemen risiko guna memberikan hasil yang konsisten dan dapat dibandingkan.

1. Principles

Risk management principles provide guidance on the characteristics of effective and efficient risk management, communicate value, and enable the Company to manage the effects of uncertainty on the achievement of its objectives, namely:

a. Integrated, meaning that risk management forms an integral part of the Company's overall activities.

b. Structured and comprehensive, meaning that the Company adopts a structured and comprehensive approach in implementing risk management to deliver consistent and comparable results.

c. Disesuaikan (*customized*), yaitu kerangka kerja dan proses manajemen risiko harus disesuaikan dan proporsional dengan konteks eksternal dan internal organisasi sejalan dengan tujuan Perseroan.
d. Inklusif (*inclusive*), yaitu keterlibatan pemangku kepentingan yang tepat dan pada saat yang tepat membuat pengetahuan, pandangan, dan persepsi yang dapat dipertimbangkan, sehingga meningkatkan awareness terhadap manajemen risiko yang kemudian terinformasi dengan baik.
e. Dinamis (*dynamic*), yaitu risiko dapat muncul, berubah, dan menghilang seiring dengan perubahan konteks dan kondisi lingkungan internal dan eksternal Perseroan.
f. Informasi terbaik yang tersedia (*best available information*), yaitu implementasi manajemen risiko didasarkan pada informasi historis dan terkini, serta ekspektasi masa depan.
g. Faktor manusia dan budaya (*human and culture factors*), yaitu perilaku dan budaya yang secara signifikan memengaruhi semua aspek manajemen risiko pada setiap level dan tahapan kegiatan Perseroan.
h. Perbaikan berkesinambungan (*continual improvement*), yaitu implementasi manajemen risiko terus ditingkatkan melalui pembelajaran dan pengalaman.

2. Kerangka Kerja

Kerangka kerja manajemen risiko merupakan panduan bagi Perseroan dalam mengintegrasikan manajemen risiko ke dalam aktivitas dan fungsi yang signifikan, yaitu:

a. Kepemimpinan dan komitmen:
   - Direksi bertanggung jawab dalam mengelola risiko dan memastikan bahwa manajemen risiko diintegrasikan ke dalam semua aktivitas Perseroan dan harus menunjukkan kepemimpinan dan komitmen, dengan:
     > Menyesuaikan dan menerapkan semua komponen kerangka kerja.
     > Mengeluarkan pernyataan atau kebijakan yang menetapkan pendekatan, rencana, atau tindakan manajemen risiko.
     > Memastikan bahwa sumber daya yang diperlukan dialokasikan untuk mengelola risiko.
     > Menetapkan wewenang, tanggung jawab, dan akuntabilitas pada tingkat yang sesuai dalam Perseroan.
   - Dewan Komisaris bertanggung jawab untuk mengawasi manajemen risiko.
b. Integrasi:
   - Manajemen risiko menjadi bagian yang tidak terpisah dari tujuan Perseroan, tata kelola, kepemimpinan dan komitmen, strategi, sasaran, dan pengoperasiannya.
   - Pengintegrasian manajemen risiko ke dalam Perseroan adalah proses yang dinamis dan berulang serta harus disesuaikan dengan kebutuhan dan budaya Perseroan.

c. Customized, meaning that the risk management framework and process must be tailored and proportional to the organization's external and internal context in line with the Company's objectives.
d. Inclusive, meaning that the appropriate and timely involvement of stakeholders enables their knowledge, views, and perceptions to be taken into consideration, thereby enhancing awareness of risk management and supporting well-informed decision-making.
e. Dynamic, meaning that risks may arise, change, and disappear in line with changes in the context and conditions of the Company's internal and external environment.
f. Best available information, meaning that the implementation of risk management is based on historical and current information, as well as future expectations.
g. Human and cultural factors, meaning that behavior and culture significantly influence all aspects of risk management at every level and stage of the Company's activities.
h. Continual improvement, meaning that the implementation of risk management is continuously enhanced through learning and experience.

2. Framework

The risk management framework serves as a guideline for the Company in integrating risk management into its significant activities and functions, namely:

a. Leadership and commitment:
   - The Board of Directors is responsible for managing risks and ensuring that risk management is integrated into all of the Company's activities and must demonstrate leadership and commitment by:
     > Adapting and implementing all components of the framework.
     > Issuing statements or policies that establish the risk management approach, plan, or actions.
     > Ensuring that the necessary resources are allocated to manage risks.
     > Establishing authority, responsibility, and accountability at the appropriate levels within the Company.
   - The Board of Commissioners is responsible for overseeing risk management.
b. Integration:
   - Risk management forms an integral part of the Company's objectives, governance, leadership and commitment, strategy, targets, and operations.
   - Integrating risk management into the Company is a dynamic and iterative process and must be tailored to the Company's needs and culture.

- Risiko dikelola di setiap bagian struktur Perseroan, di mana setiap orang dalam Perseroan memiliki tanggung jawab untuk mengelola risiko.

c. Desain:
   - Perancangan kerangka kerja pengelolaan risiko dilakukan dengan cara memeriksa dan memahami konteks eksternal dan internal Perseroan.
   - Direksi dan Dewan Komisaris menunjukkan dan mengartikulasikan komitmen berkelanjutan terhadap manajemen risiko melalui kebijakan, pernyataan, atau bentuk lain, dan dikomunikasikan di dalam Perseroan dan kepada pemangku kepentingan.
   - Wewenang, tanggung jawab, dan akuntabilitas terkait manajemen risiko ditetapkan dan dikomunikasikan di semua tingkat dalam Perseroan.
   - Perseroan memastikan alokasi sumber daya yang sesuai untuk manajemen risiko.
   - Perseroan menetapkan pendekatan komunikasi dan konsultasi yang disetujui untuk mendukung kerangka kerja dan memfasilitasi penerapan manajemen risiko yang efektif.

d. Implementasi membutuhkan keterlibatan dan *awareness* para pemangku kepentingan, sehingga memungkinkan Perseroan untuk secara eksplisit mempertimbangkan ketidakpastian dalam pengambilan keputusan.

e. Evaluasi efektivitas kerangka manajemen risiko dilaksanakan dengan mengukur kinerja kerangka kerja manajemen risiko secara periodik.

f. Perbaikan:
   - Perseroan memantau dan menyesuaikan kerangka kerja manajemen risiko untuk mengantisipasi perubahan eksternal dan internal.
   - Perseroan terus meningkatkan kesesuaian, kecukupan, dan efektivitas kerangka kerja manajemen risiko dan cara mengintegrasikan proses manajemen risiko.

3. Proses

Proses manajemen risiko menjadi bagian integral dari manajemen dalam pengambilan keputusan, secara terintegrasi dalam struktur, operasi, dan proses di dalam Perseroan, serta diterapkan pada tingkat strategis, operasional, program, atau proyek. Proses manajemen risiko terdiri dari 6 proses, yaitu:

a. Komunikasi dan konsultasi:
   - Komunikasi ditujukan untuk meningkatkan *awareness* dan pemahaman risiko.
   - Konsultasi mencakup umpan balik (*feedback*) dan informasi yang diperoleh untuk mendukung pengambilan keputusan.
   - Komunikasi dan konsultasi membantu pemangku kepentingan terkait dalam memahami risiko, sebagai dasar dalam membuat keputusan dan alasan dilakukannya tindakan tertentu yang diperlukan.

- Risks are managed at every level of the Company's structure, where each individual within the Company has the responsibility to manage risks.

c. Design:
   - Designing the risk management framework is carried out by examining and understanding the Company's external and internal context.
   - The Board of Directors and the Board of Commissioners demonstrate and articulate their ongoing commitment to risk management through policies, statements, or other forms, which are communicated within the Company and to stakeholders.
   - Authority, responsibility, and accountability related to risk management are established and communicated at all levels within the Company.
   - The Company ensures the allocation of appropriate resources for risk management.
   - The Company establishes an approved communication and consultation approach to support the framework and facilitate the effective implementation of risk management.

d. Implementation requires the involvement and awareness of stakeholders, enabling the Company to explicitly consider uncertainty in decision-making.

e. Evaluation of the effectiveness of the risk management framework is carried out by periodically measuring the performance of the risk management framework.

f. Improvement:
   - The Company monitors and adjusts the risk management framework to anticipate changes in the external and internal environment.
   - The Company continuously enhances the suitability, adequacy, and effectiveness of the risk management framework and the way the risk management process is integrated.

3. Process

The risk management process forms an integral part of management in decision-making, integrated into the Company's structure, operations, and internal processes, and is applied at the strategic, operational, program, or project levels. The risk management process consists of six processes, namely:

a. Communication and consultation:
   - Communication is intended to enhance awareness and understanding of risks.
   - Consultation includes feedback and information obtained to support decision-making.
   - Communication and consultation assist relevant stakeholders in understanding risks, serving as a basis for decision-making and the rationale for taking necessary actions.

- Komunikasi dan konsultasi dengan pemangku kepentingan baik eksternal maupun internal yang terkait dilakukan di seluruh langkah proses manajemen risiko.

b. Penetapan ruang lingkup, konteks, dan kriteria manajemen risiko (*scope, context, and criteria*):
   - Penetapan ruang lingkup, konteks, dan kriteria dilakukan dalam rangka untuk menyesuaikan proses manajemen risiko, untuk selanjutnya dilakukan penilaian risiko yang efektif dan penanganan risiko yang sesuai.
   - Penetapan konteks proses manajemen risiko dilakukan berdasarkan pemahaman terhadap lingkungan eksternal dan internal Perseroan, serta harus mencerminkan lingkungan spesifik dari aktivitas di mana proses manajemen risiko akan diterapkan.
   - Perseroan menentukan jumlah dan jenis risiko yang dapat diterima, relatif terhadap tujuan Perseroan, disamping itu Perseroan juga harus menetapkan kriteria untuk mengevaluasi signifikansi risiko dan untuk mendukung proses pengambilan keputusan.

c. Penilaian risiko (*risk assessment*):
   - Identifikasi risiko, yaitu proses untuk menemukan, mengenali dan mendeskripsikan risiko dalam pencapaian tujuan Perseroan, di mana dalam pelaksanaannya informasi yang relevan, sesuai dan terkini menjadi penting dalam mengidentifikasi risiko.
   - Analisis risiko, yaitu proses untuk memahami sifat dan karakteristik risiko termasuk tingkat risiko, yang pelaksanaannya melibatkan pertimbangan rinci tentang ketidakpastian, sumber risiko, dampak, probabilitas, peristiwa, skenario, pengendalian, dan keefektifan dengan ketentuan bahwa suatu peristiwa dapat memiliki banyak penyebab dan dampak, dan dapat pula memengaruhi berbagai tujuan.
   - Evaluasi risiko, yaitu proses untuk mendukung pengambilan keputusan, yang pelaksanaannya melibatkan perbandingan hasil analisis risiko dengan kriteria risiko yang ditetapkan untuk menentukan di mana tindakan tambahan diperlukan.

d. Perlakuan risiko (*risk treatment*):
   - Perlakuan Risiko dilakukan untuk memilih dan menerapkan opsi untuk menangani risiko, yang terdiri dari:
     > *Accept/monitor*.
     > *Reduce/mitigate*.
     > *Transfer/sharing*.
     > *Avoid*/hindari.
   - Rencana perlakuan terhadap risiko harus diintegrasikan ke dalam rencana dan proses manajemen Perseroan, melalui konsultasi dengan pemangku kepentingan yang sesuai.

- Communication and consultation with both external and internal stakeholders are carried out throughout all stages of the risk management process.

b. Establishing the scope, context, and criteria of risk management (scope, context, and criteria):
   - Establishing the scope, context, and criteria is carried out to tailor the risk management process, enabling effective risk assessment and appropriate risk treatment.
   - Establishing the context of the risk management process is carried out based on an understanding of the Company's external and internal environment and must reflect the specific environment of the activities in which the risk management process will be applied.
   - The Company determines the amount and type of risk it is willing to accept in relation to its objectives. In addition, the Company establishes criteria to evaluate the significance of risks and to support the decision-making process.

c. Risk assessment:
   - Risk identification, which is the process of finding, recognizing, and describing risks in achieving the Company's objectives, where relevant, appropriate, and up-to-date information is essential in identifying risks.
   - Risk analysis, which is the process of understanding the nature and characteristics of risk, including the level of risk, whose implementation involves detailed consideration of uncertainty, sources of risk, impacts, probability, events, scenarios, controls, and effectiveness, with the understanding that an event may have multiple causes and impacts, and may also affect various objectives.
   - Risk evaluation, which is the process of supporting decision-making, whose implementation involves comparing the results of risk analysis with the established risk criteria to determine where additional actions are required.

d. Risk treatment:
   - Risk treatment is carried out to select and implement options to address risks, which consist of:
     > Accept/monitor.
     > Reduce/mitigate.
     > Transfer/sharing.
     > Avoid
   - The risk treatment plan must be integrated into the Company's management plans and processes, through consultation with the relevant stakeholders.

e. Pemantauan dan tinjauan (*monitoring and review*):
   - Monitoring dan *review* dilakukan untuk memastikan dan meningkatkan kualitas serta efektivitas dari desain proses, implementasi dan hasil manajemen risiko.
   - Monitoring dan review harus dilakukan di semua tahapan proses, mencakup perencanaan, pengumpulan dan analisis informasi, pendokumentasian hasil, dan pemberian umpan balik.

f. Pencatatan dan pelaporan (*recording and reporting*):
   - Proses manajemen risiko dan hasilnya harus didokumentasikan dan dilaporkan melalui mekanisme yang sesuai.
   - Pelaporan merupakan bagian yang tidak terpisahkan dari tata kelola Perseroan dan dimaksudkan untuk meningkatkan kualitas dialog dengan pemangku kepentingan serta mendukung Direksi dan Dewan Komisaris dalam memenuhi tanggung jawabnya.

e. Monitoring and review:
   - Monitoring and review are carried out to ensure and enhance the quality and effectiveness of the design of the process, the implementation, and the outcomes of risk management.
   - Monitoring and review must be conducted at all stages of the process, including planning, information collection and analysis, documentation of results, and the provision of feedback.

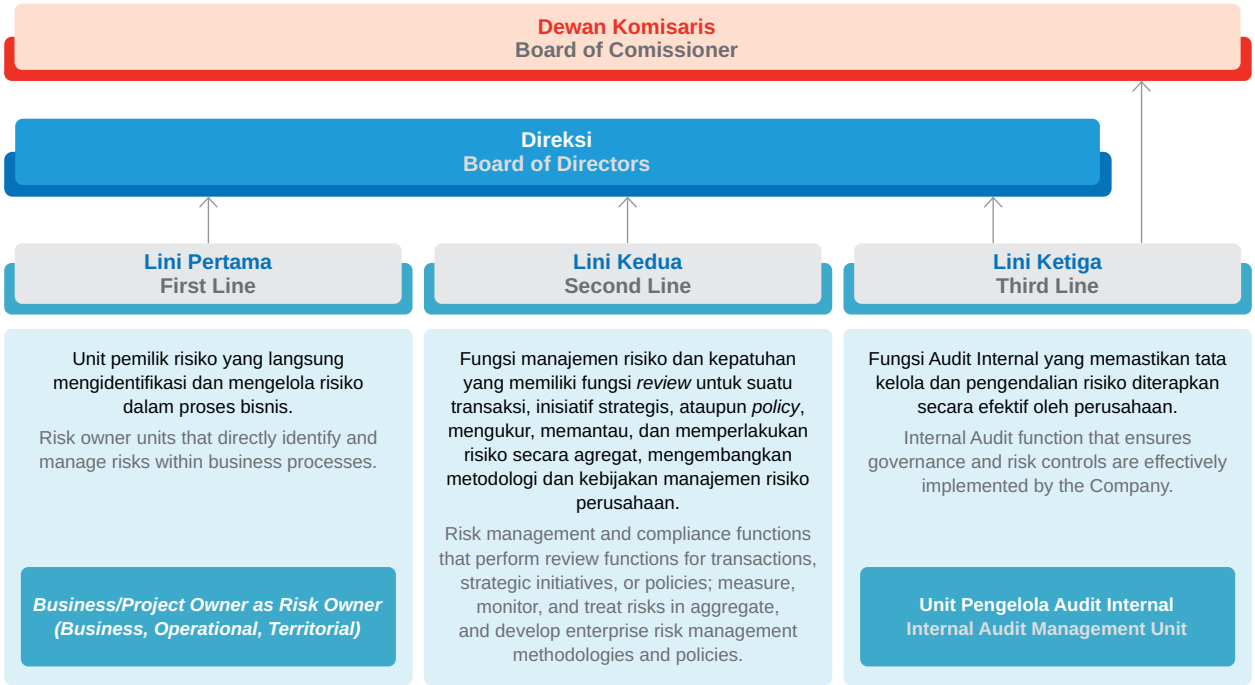
f. Recording and reporting:
   - The risk management process and its results must be documented and reported through appropriate mechanisms.
   - Reporting is an integral part of the Company's governance and is intended to enhance the quality of dialogue with stakeholders, as well as to support the Board of Directors and the Board of Commissioners in fulfilling their responsibilities.

Model Tata Kelola Risiko [ARA-A.1.11.12.a]

Perseroan menerapkan model tata kelola risiko 3 lini (*three lines model*) dalam melaksanakan manajemen risiko, dengan fungsi dan peran sebagai berikut:

Risk Governance Model [ARA-A.1.11.12.a]

The Company implements the Three Lines Model in carrying out risk management, with the following functions and roles:



Struktur Organisasi Pengelola Manajemen Risiko

Pengelolaan manajemen risiko berada di bawah Direktorat Keuangan dan Manajemen Risiko berdasarkan Peraturan Direksi No. PD.0008/HK 200/DMT-10000000/2025 tentang Organisasi Perusahaan. Departemen ini berperan dalam:

1. Mengelola kegiatan identifikasi, penilaian, mitigasi, dan evaluasi risiko dalam bisnis (risiko operasional, risiko pasar, risiko hukum, risiko finansial) termasuk risk appetite, toleransi, dan sikap.
2. Memberikan masukan kepada Unit Audit Internal dalam melaksanakan audit berbasis risiko. Menentukan strategi, *roadmap*, kebijakan, tata kelola, dan mekanisme dalam pengelolaan risiko (ERM).
3. Melakukan koordinasi proses pengawasan, evaluasi, dan pelaporan implementasi pengelolaan risiko.
4. Memastikan terlaksananya pengelolaan strategi dan implementasi pengelolaan risiko.

Pada tahun 2025, Departemen Manajemen Risiko dijalankan dengan dukungan 4 pegawai. Struktur organisasi pengelola manajemen risiko Perseroan disajikan sebagai berikut:

Risk Management's Organizational Structure

Risk management is managed under the Directorate of Finance and Risk Management based on the Board of Directors Regulation No. PD.0008/HK 200/DMT-10000000/2025 on the Company Organization. This department plays a role in:

1. Managing activities related to the identification, assessment, mitigation, and evaluation of risks in the business (operational risk, market risk, legal risk, and financial risk), including risk appetite, tolerance, and risk attitude.
2. Providing input to the Internal Audit Unit in conducting risk-based audits. Determining strategies, roadmaps, policies, governance, and mechanisms in risk management (ERM).
3. Coordinating the process of supervision, evaluation, and reporting on the implementation of risk management.
4. Ensuring the implementation of risk management strategies and risk management implementation.

In 2025, the Risk Management Department operated with the support of 4 employees. The organizational structure of the Company's risk management function is presented as follows:



Profil *Vice President Risk Management*
Profile of Vice President Risk Management



Alex Iskandar Yapis

Vice President Risk Management

Kewarganegaraan
Citizenship

Indonesia
Indonesian

Usia
Age

52 tahun
52 years old

Jenis Kelamin
Gender

Pria
Male

Domisili
Domicile

Bandung

Dasar Hukum Pengangkatan dan Periode Menjabat
Legal Basis of Appointment and Term of Office

Surat Keputusan Direksi PT Dayamitra Telekomunikasi No. SK.392/HC8/DMT-10000000/VII/2022 tanggal 31 Agustus 2022 (2022-sekarang).

Board of Directors Decision Letter of PT Dayamitra Telekomunikasi No. SK.392/HC8/DMT-10000000/VII/2022 dated August 31, 2022 (2022–present).

Riwayat Pendidikan
Educational Background

Sarjana Teknik Elektro dari STT Telkom.
Bachelor's degree in Electrical Engineering from STT Telkom.

Sertifikasi
Certification

Certified Risk Professional dari Badan Nasional Sertifikasi Profesi (2022-sekarang).

Certified Risk Professional from the National Professional Certification Agency (2022-present).

Perjalanan Karier
Work Experience

- *General Manager Marketing Strategy & Analytics* Perseroan (2022-2023).
- *General Manager Marketing & Partnership* Perseroan (2021 – 2022).
- *General Manager* Area 4 Perseroan (2018 – 2021).
- General Manager Marketing Strategy & Analytics of the Company (2022-2023).
- General Manager Marketing & Partnership of the Company (2021 – 2022).
- General Manager Area 4 of the Company (2018 – 2021).

Rangkap Jabatan
Concurrent Position

Tidak memiliki rangkap jabatan.
Does not hold any other position.

Hubungan Afiliasi
Affiliated Relationships

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan/atau Pemegang Saham Utama dan Pengendali, baik langsung maupun tidak langsung.
Has no affiliated relationship with members of the Board of Commissioners, the Board of Directors, and/or the Major and Controlling Shareholders, either directly or indirectly.

Tugas dan Tanggung Jawab Departemen Manajemen Risiko

Tugas dan tanggung jawab Departemen Manajemen Risiko Perseroan dijabarkan sebagai berikut:

1. *Vice President Risk Management*
   a. Departemen Manajemen Risiko dipimpin oleh *Vice President Risk Management* (*Vice President Risk Management*).
   b. Dalam menjalankan tugas dan wewenangnya, *Vice President Risk Management* bertanggung jawab melapor kepada Direktur Keuangan dan Manajemen Risiko.
   c. *Vice President Risk Management* bertanggung jawab atas pengelolaan strategic and operational risk management, *Enterprise Risk Management* (ERM), serta pelaksanaan peran sebagai subject matter expert dan best practice dalam hal manajemen risiko.

Duties and Responsibilities of Risk Management Department

The duties and responsibilities of the Company's Risk Management Department are described as follows:

1. Vice President Risk Management
   a. The Risk Management Department is led by the Vice President Risk Management (Vice President Risk Management).
   b. In carrying out the duties and authorities, the Vice President Risk Management is responsible for reporting to the Director of Finance and Risk Management.
   c. The Vice President Risk Management is responsible for the management of strategic and operational risk management, Enterprise Risk Management (ERM), as well as the implementation of the role as subject matter expert and best practice in risk management.

d. Dalam menjalankan tanggung jawabnya, *Vice President Risk Management* melaksanakan aktivitas utama antara lain:
   - Menjalankan peran sebagai *subject matter expert* dan/atau *best practice* Perseroan dalam manajemen risiko antara lain:
     > Menentukan strategi, *roadmap*, kebijakan, tata kelola, dan mekanisme dalam pengelolaan risiko (ERM).
     > Memastikan pengelolaan risiko dengan unit-unit terkait.
     > Melakukan koordinasi proses pengawasan, evaluasi, dan pelaporan implementasi pengelolaan risiko.
   - Memastikan terlaksananya pengelolaan strategi dan implementasi pengelolaan risiko.

e. Dalam melaksanakan aktivitasnya, *Vice President Risk Management* dibantu oleh:
   - *Manager Risk Strategy*.
   - *Manager Risk Operation*.

2. *Manager Risk Strategy*

a. *Manager Risk Strategy* bertanggung jawab atas pengelolaan ERM di tataran strategik yang memadai dan efektif.

b. Dalam menjalankan tanggung jawabnya, *Manager Risk Strategy* melaksanakan aktivitas utama antara lain:
   - Menjalankan peran sebagai *subject matter expert* Perseroan dalam manajemen risiko antara lain:
     > Merumuskan dan mengembangkan strategi, *roadmap*, kebijakan, dan arsitektur ERM.
     > Menyusun dan mengelola risiko Perseroan antara lain *risk profile* termasuk kegiatan *advisory* pengelolaan risiko.
     > Melakukan pengukuran *Risk Maturity Index* (RMI), *risk culture*, dan *risk competency enhancement*, serta tata kelola risiko terintegrasi.
     > Merumuskan strategi, kebijakan, dan mekanisme risiko.
     > Melaksanakan fungsi advisory risiko.
   - Memastikan terlaksananya pengelolaan *risk-based planning* antara lain RJPP, budgeting, serta pengelolaan *Key Risk Indicator* (KRI).
   - Memastikan terlaksananya koordinasi dengan induk dan pihak eksternal lainnya, berkaitan dengan penetapan strategi risiko, penilaian risiko, mitigasi risiko, dan pelaporan implementasi pengelolaan risiko Perseroan serta keperluan lainnya.
   - Memastikan penyusunan dan pengukuran KPI *risk management* unit serta pengembangan, pengelolaan, dan pemutakhiran *application* ERM.

c. Dalam melaksanakan aktivitasnya, Manager *Risk Strategy* berinteraksi antara lain dengan:
   - Unit kerja dan Entitas Anak dalam hal pengelolaan risiko.

d. In carrying out the responsibilities, the Vice President Risk Management performs the main activities, including:
   - Carrying out the role as subject matter expert and/or best practice of the Company in risk management, among others:
     > Determining strategies, roadmaps, policies, governance, and mechanisms in risk management (ERM).
     > Ensuring risk management with the relevant units.
     > Coordinating the process of supervision, evaluation, and reporting on the implementation of risk management.
   - Ensuring the implementation of risk management strategies and risk management implementation.

e. In carrying out the activities, the Vice President Risk Management is assisted by:
   - Manager Risk Strategy.
   - Manager Risk Operation.

2. Manager Risk Strategy

a. Manager Risk Strategy is responsible for managing ERM at the strategic level in an adequate and effective manner.

b. In carrying out the responsibilities, the Manager Risk Strategy performs the main activities, as follows:
   - Carrying out the role as the Company's subject matter expert in risk management, including:
     > Formulating and developing ERM strategies, roadmaps, policies, and architecture.
     > Preparing and managing the Company's risks, including the risk profile, as well as conducting risk management advisory activities.
     > Measuring the Risk Maturity Index (RMI), risk culture, and risk competency enhancement, as well as integrated risk governance.
     > Formulating risk strategies, policies, and mechanisms.
     > Carrying out the risk advisory function.
   - Ensuring the implementation of risk-based planning management, including the RJPP, budgeting, and the management of Key Risk Indicators (KRI).
   - Ensuring coordination with the parent entity and other external parties regarding the determination of risk strategies, risk assessment, risk mitigation, and reporting on the implementation of the Company's risk management, as well as other related matters.
   - Ensuring the preparation and measurement of KPIs of the risk management unit, as well as the development, management, and updating of the ERM application.

c. In carrying out the activities, the Manager Risk Strategy interacts, among others, with:
   - Work units and Subsidiaries in matters related to risk management.

- Unit kerja dalam hal *advisory* penyusunan *risk register unit*, *risk profile*, serta penilaian KPI *risk management effectiveness*.
- Entitas Anak dalam hal *advisory* pengelolaan *risk management* dan tata kelola risiko terintegrasi.
- Unit kerja pengelola *financial planning and analysis* dalam hal penyusunan *risk-based budgeting and monitoring*, serta sistem aplikasi yang terintegrasi dengan induk.
- Unit kerja pengelola Audit Internal dalam hal audit efektivitas implementasi ERM.
- Unit kerja pengelola performansi dalam hal penetapan dan pengukuran KPI *risk management unit*.
- Unit kerja pengelola kegiatan *learning and development* dalam hal perencanaan dan pelaksanaan pengembangan kualifikasi *risk management*.

3. *Manager Risk Operation*
   a. *Manager Risk Operation* bertanggung jawab atas pengelolaan ERM pada tataran operasional yang memadai dan efektif dalam lingkup Perseroan.
   b. Dalam menjalankan tanggung jawabnya, *Manager Risk Operation* melaksanakan aktivitas utama antara lain:
      - Menjalankan peran sebagai *subject matter expert* Perseroan pada aspek *operational risk*.
      - Memastikan terlaksananya pengelolaan *Business Continuity Management* (BCM), *insurance management, revenue assurance*, dan *fraud management*.
      - Memastikan terlaksananya pengelolaan *business risk*, nota regularisasi, dan rupa-rupa pengesampingan.
      - Memastikan terlaksananya proses *review* atas pengelolaan manajemen risiko untuk aspek *compliance* dan finansial (antara lain *bad debt*, *hedging*, dan *asset impairment*).
   c. Dalam melaksanakan aktivitasnya, *Manager Risk Operation* berinteraksi antara lain dengan:
      - Unit bisnis pengelola infrastruktur dan aset dalam hal pengelolaan BCM dan *insurance management*.
      - Unit bisnis striker dalam hal pengelolaan *revenue assurance* dan *fraud management*.
      - Unit kerja pengelola kebijakan perusahaan, Audit Internal, dan seluruh unit operasi dalam hal pengelolaan perancangan proses transaksi.

- Work units in matters related to advisory for the preparation of the unit risk register, risk profiles, and the assessment of KPI risk management effectiveness.
- Subsidiaries in matters related to advisory for risk management and integrated risk governance.
- Work units managing financial planning and analysis in matters related to the preparation of risk-based budgeting and monitoring, as well as application systems integrated with the parent entity.
- Work units managing Internal Audit activities in matters related to the audit of the effectiveness of ERM implementation.
- Work units managing performance in matters related to the determination and measurement of KPIs for the risk management unit.
- Work units managing learning and development activities in matters related to the planning and implementation of risk management qualification development.

3. Manager Risk Operation
   a. The Manager Risk Operation is responsible for managing ERM at the operational level in an adequate and effective manner within the scope of the Company.
   b. In carrying out the responsibilities, the Manager Risk Operation performs the main activities, as follows:
      - Carrying out the role as the Company's subject matter expert in the operational risk aspect.
      - Ensuring the implementation of Business Continuity Management (BCM), insurance management, revenue assurance, and fraud management.
      - Ensuring the implementation of the management of business risk, regularization notes, and various waivers.
      - Ensuring the implementation of the review process of risk management for compliance and financial aspects (including bad debt, hedging, and asset impairment).
   c. In carrying out the activities, the Manager Risk Operation interacts, among others, with:
      - Business units managing infrastructure and assets in matters related to the management of BCM and insurance management.
      - Striker business units in matters related to the management of revenue assurance and fraud management.
      - Work units managing company policies, Internal Audit, and all operational units in matters related to the management of transaction process design.

Pelatihan dan Sertifikasi Profesi Anggota Departemen Manajemen Risiko

Departemen Manajemen Risiko Perseroan diisi oleh tenaga profesional yang memiliki keahlian dan sertifikasi di bidangnya. Pada tahun 2025, Departemen Manajemen Risiko diperkuat oleh 4 anggota dengan kualifikasi dan kompetensi manajemen risiko sebagai berikut:

Training and Professional Certification of the Risk Management Department's Members

The Company's Risk Management Department is filled by professionals who have expertise and certification in their fields. In 2025, the Risk Management Department was strengthened by 4 members with the following risk management qualifications and competencies:

Nama Name	Jabatan Position	Pelatihan/Sertifikasi Training/Certification	Lembaga Sertifikasi Certification Body	Tahun Perolehan Year Obtained	Status
Alex Iskandar Yapis	Vice President Risk Management	*ERM Training and Certified Risk Management*	Sertifikasiku	2022	Aktif Active
		Pelatihan *Risk Management Quantitative Tool* Training on Risk Management Quantitative Tool	Indonesia Risk Management Professional Association	2023	-
		Training and Certificate Finance for Non Finance	Telkom Corporate University	2025	-
Hikmat Erdiansyah	Manager Risk	*ERM Training and Certified Risk Management*	Sertifikasiku	2022	Aktif Active
		Pelatihan *Risk Management Quantitative Tool* Training on Risk Management Quantitative Tool	Indonesia Risk Management Professional Association	2023	-
		Leadership Development Program Mitratel *Band Position III*	Telkom Corporate University	2025	-
Faqrian Teguh Endarta	Officer 1 Enterprise Risk Management	*Training and Certificate of Internal Audit (Integrated Management System) to ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 31000:2018, and ISO 19001:2018*	Adhere Consulting	2023	-
		Training and Certificate Refreshment Risk Management	Pijar Talenta (Telkom)	2025	-
		Training and Certificate ISO 37001:2016 Sistem Manajemen Anti-Penyuapan (SMAP) Training and Certificate on ISO 37001:2016 Anti-Bribery Management System (SMAP).	Pijar Talenta (Telkom)	2025	-
		Certificate of Leadership Development Program Mitratel Band Position IV	Telkom Corporate University	2025	-
Charlie Alhady	Officer 2 Risk Policy & Analytics	Pelatihan *Awareness* ISO 37001:2016 Sistem Manajemen Anti Penyuapan Awareness Training on ISO 37001:2016 Anti-Bribery Management System.	Solumindo	2024	-
		Pelatihan / Training on *Awareness and Internal Audit Training ISO/IEC 27001:2022 and ISO 19011:2018 Information Security, Cyber Security and Privacy Protection, and Information Security Management System*	Adhere Consulting	2024	-

Pelaksanaan Kegiatan Departemen Manajemen Risiko

Sepanjang tahun 2025, Departemen Manajemen Risiko telah menjalankan perannya dalam mengelola berbagai risiko yang dihadapi Perseroan, mencakup:

1. Menyusun dan memutakhirkan *risk profile* Mitratel Group.
2. Menyusun *risk factor* RJPP dan RKAP.
3. Mengoordinasi dan melakukan kegiatan *advisory* dalam penyusunan *risk register*, *risk review*, serta pengawalan peningkatan ERM baik di unit maupun Entitas Anak.
4. Melakukan pemutakhiran *risk universe*.
5. Melakukan pemetaan taksonomi risiko berdasarkan Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/r.01/HK 200/DMT-10000000/2024 tentang Manajemen Risiko Perusahaan, yang ditetapkan pada tanggal 30 September 2024 dan Peraturan Direktur Keuangan dan Manajemen Risiko PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/r.01/HK 200/JDMT1074000/2024 tentang Pedoman Implementasi Manajemen Risiko Perusahaan, yang ditetapkan pada 30 September 2024 yang telah merujuk kepada Peraturan Menteri BUMN dan PT Telkom Indonesia (Persero) Tbk sebagai induk.
6. Melakukan alignment implementasi *risk management* dengan Entitas Anak.
7. Melakukan pengukuran *risk maturity index* Mitratel tahun buku 2024 melalui kegiatan *internal assesment* di lingkungan Telkom Group.
8. Menyusun strategi dan *roadmap* ERM Mitratel.
9. Menyusun dan mengembangkan arsitektur *risk management* (*risk appetite, risk acceptance criteria, risk tolerance*, dan *risk capacity*).
10. Mengoordinasikan *risk-based budgeting*.
11. Mengoordinasikan *risk assessment* dan *business impact analysis*.
12. Melaksanakan re-sertifikasi ISO 31000:2018.
13. Mendukung *revenue assurance*.
14. Mendukung *budget comittee* Mitratel Group.
15. Mendukung *budget review* Mitratel Group.
16. Menyusun *reporting* pengelolaan risiko kepada Direksi dan Dewan Komisaris.
17. Menyusun *reporting* pengelolaan risiko dan support agenda *risk management* Telkom Group.
18. Menyusun dan memutakhirkan kebijakan Peraturan Direksi Manajemen Risiko Perusahaan, Peraturan Direktur Pedoman Implementasi Manajemen Risiko Perusahaan, SOP Proses Manajemen Risiko dan Integrasi Risiko Perusahaan, SOP Pelaporan Manajemen Risiko dan Evaluasi Kinerja, dan SOP Penilaian Indeks Kematangan Risiko (*Risk Maturity Index*).

Implementation of Risk Management Department's Activities

Throughout 2025, the Risk Management Department carried out its role in managing various risks faced by the Company, including:

1. Preparing and updating the Mitratel Group risk profile.
2. Preparing the risk factors for the RJPP and RKAP.
3. Coordinating and conducting advisory activities in the preparation of risk registers, risk reviews, and overseeing the enhancement of ERM both at the unit level and Subsidiaries.
4. Updating the risk universe.
5. Mapping the risk taxonomy based on the Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/r.01/HK 200/DMT-10000000/2024 on Enterprise Risk Management, enacted on September 30, 2024, and the Regulation of the Director of Finance and Risk Management of PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/r.01/HK 200/JDMT1074000/2024 on the Guidelines for the Implementation of Enterprise Risk Management, enacted on September 30, 2024, which refer to the regulations of the Ministry of State-Owned Enterprises and PT Telkom Indonesia (Persero) Tbk as the parent entity.
6. Making alignment for the implementation of risk management with Subsidiaries.
7. Measuring the Mitratel Risk Maturity Index for the 2024 financial year through internal assessment activities within the Telkom Group.
8. Developing the ERM strategy and roadmap of Mitratel.
9. Preparing and developing the risk management architecture (risk appetite, risk acceptance criteria, risk tolerance, and risk capacity).
10. Coordinating risk-based budgeting.
11. Coordinating risk assessment and business impact analysis.
12. Conducting the ISO 31000:2018 re-certification.
13. Supporting revenue assurance.
14. Supporting the Mitratel Group Budget Committee.
15. Supporting the Mitratel Group budget review.
16. Preparing risk management reports to the Board of Directors and the Board of Commissioners.
17. Preparing risk management reporting and supporting the risk management agenda of the Telkom Group.
18. Preparing and updating the Board of Directors Regulation on Enterprise Risk Management Policy, the Director Regulation on the Guidelines for the Implementation of Enterprise Risk Management, SOP on Risk Management Process and Enterprise Risk Integration, SOP on Risk Management Reporting and Performance Evaluation, and SOP on Risk Maturity Index Assessment.

19. Merencanakan dan memfasilitasi penilaian efektivitas pengelolaan risk management (*risk maturity effectiveness*).
20. Menyusun, mengembangkan, dan melakukan penilaian KPI *risk management effectiveness unit*.
21. Melakukan *risk review* inisiatif bisnis (aksi korporasi, kerja sama bisnis, bisnis baru, penyelesaian masalah bisnis, dan sebagainya).
22. Melakukan penyusunan *Contigency Plan* 2025.

19. Planning and facilitating the assessment of the effectiveness of risk management implementation (risk maturity effectiveness).
20. Preparing, developing, and assessing the KPI of risk management effectiveness units.
21. Conducting risk reviews of business initiatives (corporate actions, business cooperation, new businesses, resolution of business issues, and others).
22. Preparing the Contingency Plan 2025.

Pengembangan Kompetensi Departemen Manajemen Risiko

Rangkaian program pengembangan kompetensi yang diikuti oleh Departemen Manajemen Risiko sepanjang tahun 2025 sebagai berikut:

Competency Development of Risk Management Department

The series of competency development programs followed by the Risk Management Department throughout 2025 are as follows:

Program yang Diikuti Program Attended	Penyelenggara Organizer
Finance for Non Finance	Telkom Corporate University
Stakeholder Management (Governance, Risk, Compliance, Legal)	Telkom Corporate University
Risk Management for Leadership Position	Telkom Corporate University
Wishtleblowing System	Telkom Corporate University
Perlindungan Data Pribadi (PDP) Personal Data Protection (PDP)	Telkom Corporate University
Leadership Development Program Band Position III	Telkom Corporate University
Leadership Development Program Band Position IV	Telkom Corporate University

Risk Awareness Culture [ARA-A.1.11.12.a]

Sebagai bagian dari rencana strategis Telkom Group, khususnya dalam penguatan fungsi manajemen risiko, peningkatan budaya kesadaran risiko (*risk awareness culture*) menjadi elemen penting untuk mendukung pencapaian target dan tujuan Perseroan.

Risk awareness culture yang baik memberikan berbagai manfaat, antara lain:
1. Memperkuat kapabilitas organisasi dalam mengelola risiko secara terukur.
2. Meningkatkan kepatuhan terhadap prinsip *corporate governance compliance*.
3. Mendukung tercapainya target kinerja Perseroan.

Risk Awareness Culture [ARA-A.1.11.12.a]

As part of the Telkom Group's strategic plan, particularly in strengthening the risk management function, enhancing a strong risk awareness culture has become an important element in supporting the achievement of the Company's targets and objectives.

The establishment of a strong risk awareness culture provides several key benefits, including:
1. Strengthening the organization's capability to manage risks in a structured and measurable manner.
2. Enhancing compliance with corporate governance principles.
3. Supporting the achievement of the Company's performance targets.

Risk awareness culture ini juga menjadi wujud implementasi nilai inti AKHLAK, khususnya nilai KOMPETEN, yaitu komitmen untuk terus belajar dan mengembangkan kapabilitas. Dalam mewujudkan hal ini, program risk awareness dirancang dalam 3 kategori, yaitu:

The risk awareness culture also represents the implementation of the AKHLAK core values, particularly the value of KOMPETEN, which reflects a commitment to continuous learning and capability development. To support this objective, the risk awareness program is structured into 3 categories, as follows:

Kategori Program Program Category	Implementasi Implementation
Leader Journey	• Mitratel secara rutin melakukan sharing session yang melibatkan C-Level Executive dari divisi dan Entitas Anak dengan tujuan membangun komitmen penerapan manajemen risiko. • Mitratel melakukan penguatan manajemen risiko melalui program pelatihan ataupun sertifikasi yang relevan yang diikuti oleh Kepala Unit dan Manajemen Entitas Anak. • Mitratel menyelenggarakan program webinar dengan pemateri yang berasal dari expert eksternal, baik konsultan, praktisi, maupun akademisi. • Mitratel regularly conducts sharing sessions involving C-Level Executives from divisions and subsidiaries to build commitment toward the implementation of risk management. • Mitratel strengthens risk management through relevant training and certification programs attended by Unit Heads and subsidiary management. • Mitratel organizes webinar programs featuring external experts, including consultants, practitioners, and academics, as speakers.
People Journey	• Melakukan komunikasi dengan jelas (compile story) di mana Departemen Manajemen Risiko Mitratel secara intensif melakukan advisory dan juga coaching terhadap unit dan Entitas Anak dalam rangka penguatan manajemen risiko melalui beberapa platform, di antaranya portal Mitratel, Whatsapp Blast, dan Telegram Channel. • Melakukan sosialisasi dan survei terkait risk awareness. • Conducting clear and structured communication (compile story), where Mitratel's Risk Management Department actively provides advisory and coaching to business units and subsidiaries to strengthen risk management through various platforms, including the Mitratel portal, WhatsApp Blast, and Telegram Channel. • Conducting socialization programs and surveys related to risk awareness.
Program Journey	• Menciptakan komitmen bersama dari para pemimpin perusahaan. Selanjutnya, para manajer berperan penting dalam mengomunikasikan dan memengaruhi perilaku karyawan dalam upaya untuk mengimplementasikan manajemen risiko. • Mengadakan workshop terkait manajemen risiko. • Menerapkan identifikasi risiko dalam setiap pengambilan keputusan. • Establishing a shared commitment among the company's leaders. Subsequently, managers play a key role in communicating and influencing employee behavior in the implementation of risk management. • Organizing workshops related to risk management. • Integrating risk identification into every decision-making process.

Jenis dan Mitigasi Risiko [ARA-A.1.11.12.b]

Hasil kajian tahun 2025 menunjukkan berbagai risiko yang dihadapi Perseroan beserta langkah mitigasinya, sebagaimana diuraikan berikut:

Types and Risk Mitigation [ARA-A.1.11.12.b]

The 2025 study results show various risks faced by the Company and its mitigation measures, as described below:

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
Risiko Formulasi Strategis	• Tidak mampu mengelola pertumbuhan secara efektif (mempertahankan pelanggan, menetapkan harga produk dan layanan yang kompetitif, kenaikan jumlah penyewa, dan pembangunan menara). • Tidak mampu mengidentifikasi dan mencapai kesepakatan untuk akuisisi yang sesuai dengan persyaratan yang wajar secara komersial. • Tidak mampu mengadaptasi kebangkitan teknologi pengganti (contohnya: *Low Earth Orbit* (LEO) *Satellite* atau Satelit Orbit Bumi Rendah).	Peningkatan *non-performaing* aset yang berdampak merugikan secara material terhadap kegiatan usaha, prospek, kinerja operasi, dan kondisi keuangan.	• Pemantauan berkelanjutan atas perkembangan industri seluler, menara telekomunikasi dan kondisi ekonomi domestik, regional dan global. • Menetapkan strategi ekspansi ke bisnis pelengkap untuk menyediakan solusi infrastruktur digital yang menyeluruh dengan merancang pendekatan bertahap untuk mencapai pertumbuhan melalui berbagai pendorong untuk memperluas usaha. • Selektif membangun atau mengakuisisi lokasi menara yang dapat memenuhi kapasitas, cakupan, dan ekspansi jaringan operator telekomunikasi. • Penguatan SDM, metodologi, dan proses bisnis. • Validasi data pelanggan terkait prospek dan keberlanjutan langganan.

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
Strategic Formulation Risk	• Inability to manage growth effectively (retaining customers, setting competitive prices for products and services, increasing the number of tenants, and tower development). • Inability to identify and reach agreements for acquisitions that meet commercially reasonable terms. • Inability to adapt to the emergence of substitute technologies (for example, Low Earth Orbit (LEO) satellites).	Increase in non-performing assets that may materially adversely affect the Company's business activities, prospects, operating performance, and financial condition.	• Continuous monitoring of developments in the cellular industry, telecommunication towers, and domestic, regional, and global economic conditions. • Establishing expansion strategies into complementary businesses to provide comprehensive digital infrastructure solutions by designing a phased approach to achieve growth through various drivers to expand the business. • Selectively building or acquiring tower locations that can meet the capacity, coverage, and network expansion of telecommunication operators. • Strengthening human resources, methodologies, and business processes. • Validating customer data related to prospects and subscription sustainability.
Risiko Pasar dan Makroekonomi	• Persaingan dan tekanan harga yang ketat dalam industri penyewaan menara telekomunikasi.	• Tekanan persaingan berdampak material pada harga sewa dan pendapatan jasa. • Pelanggan tidak memperbarui perjanjian sewa. • Pelanggan baru beralih ke pesaing.	• Pemantauan berkelanjutan atas perkembangan industri seluler, menara telekomunikasi, serta kondisi ekonomi domestik, regional, dan global terkait tekanan harga. • Menyelaraskan strategi pemasaran dan selektif *built-to-suit* atau akuisisi lokasi sesuai kebutuhan operator. • Meningkatkan dan menjaga komunikasi dengan operator/pihak lain untuk peluang kerja sama yang adil dan saling menguntungkan. • Menjalin kerja sama dengan mitra terbaik untuk menentukan model bisnis optimalisasi infrastruktur.
Market and Macroeconomic Risk	• Intense competition and pricing pressure in the telecommunication tower leasing industry.	• Competitive pressure materially affects rental prices and service revenues. • Customers do not renew lease agreements. • New customers switch to competitors.	• Continuous monitoring of developments in the cellular industry, telecommunication towers, as well as domestic, regional, and global economic conditions related to pricing pressure. • Aligning marketing strategies and selectively conducting built-to-suit or acquiring locations according to operator needs. • Enhancing and maintaining communication with operators/other parties to create fair and mutually beneficial cooperation opportunities. • Establishing cooperation with the best partners to determine business models for infrastructure optimization.
	• Merger atau konsolidasi antar pelanggan menjadi entitas gabungan (*MergerCo*).	• Penurunan permintaan dan belanja modal di masa depan secara keseluruhan dari *MergerCo*, karena memiliki rencana ekspansi yang serupa. • Tidak memperbarui perjanjian sewa atau pengakhiran dini karena *site* tertentu mungkin akan tumpang tindih.	• Pemantauan berkelanjutan atas perkembangan industri seluler terutama potensi merger. • Pemantauan berkelanjutan atas kemungkinan tumpang tindih cakupan, dan menawarkan untuk pindah ke menara telekomunikasi untuk memenuhi kebutuhan kapasitas atau meningkatkan cakupan secara keseluruhan. • Melakukan kontrak jangka panjang dengan pelanggan. • Membuat kesepakatan denda pembatalan atau penghentian kontrak sebelum masa sewa habis.
	• Merger or consolidation among customers into a merged entity (MergerCo).	• Decline in overall future demand and capital expenditure from MergerCo, due to similar expansion plans. • Non-renewal of lease agreements or early termination, as certain sites may overlap.	• Continuous monitoring of developments in the cellular industry, particularly potential mergers. • Continuous monitoring of potential coverage overlap and offering relocation to telecommunication towers to meet capacity requirements or enhance overall coverage. • Entering into long-term contracts with customers. • Establishing agreements on cancellation penalties or early termination fees before the lease term expires.

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
	• Penurunan permintaan komunikasi nirkabel/ penurunan permintaan *site* menara.	• Tidak bertumbuh atau melambat industri komunikasi nirkabel dari perkiraan sebelumnya karena penurunan daya beli, penurunan *capital expenditure* operator, penurunan permintaan data, isu perizinan spektrum dari pemerintah, terjadi merger/konsolidasi operator, penundaan atau perubahan peluncuran 5G, strategi operator dengan peningkatan penggunaan jaringan bersama dan kebangkitan teknologi pengganti. • Penurunan kondisi keuangan secara umum karena tarif operator yang menurun, konvergensi media atau faktor-faktor lainnya yang menyebabkan tekanan penetapan harga kembali pada penyedia menara telekomunikasi.	• Pemantauan berkelanjutan atas perkembangan industri terkait penurunan permintaan. • Memahami kebutuhan pelanggan akan solusi yang dibutuhkan dengan menyusun langkah strategi adaptasi *disruptive technology*. • Melakukan penelitian dan pengembangan untuk menemukan potensi solusi baru untuk meningkatkan efisiensi operasional.
	• Decline in demand for wireless communication/decline in demand for tower sites.	• Slower growth or stagnation in the wireless communication industry compared to previous projections, due to declining purchasing power, reduced operator capital expenditure, declining data demand, spectrum licensing issues from the government, operator mergers/ consolidation, delays or changes in the 5G rollout, operators' strategies to increase network sharing usage, and the emergence of substitute technologies. • Deterioration in overall financial conditions due to declining operator tariffs, media convergence, or other factors that create renewed pricing pressure on telecommunication tower providers.	• Continuous monitoring of developments in the industry related to declining demand. • Understanding customer needs for required solutions by developing strategic steps to adapt to disruptive technology. • Conducting research and development to identify potential new solutions to improve operational efficiency.
	• Perubahan ekonomi domestik, regional, dan global berdampak material pada ekonomi Indonesia dan kegiatan usaha.	Gejolak/penurunan ekonomi dapat berdampak negatif pada pertumbuhan, posisi fiskal, nilai tukar Rupiah, volatilitas pasar yang menyebabkan krisis/resesi dan berdampak pada perekonomian global, termasuk perekonomian Indonesia dan berujung pada dampak merugikan bagi usaha/kondisi keuangan/kinerja.	• Pemantauan berkelanjutan atas perkembangan industri seluler, menara telekomunikasi dan kondisi ekonomi domestik, regional dan global. • Memperkuat koordinasi dengan pemangku kepentingan, lembaga pemerintah untuk memantau aspirasi dan kebijakan makroekonomi. • Monitoring pengaruh gejolak sosial-politik dan pengaruh makro terhadap potensi disrupsi *supply chain* dan peningkatan beban.
	• Changes in domestic, regional, and global economic conditions that materially affect the Indonesian economy and business activities.	Economic turbulence/decline may negatively affect growth, fiscal position, the Rupiah exchange rate, and market volatility, potentially leading to a crisis/recession and impacting the global economy, including the Indonesian economy, which may ultimately result in adverse effects on the Company's business, financial condition, and performance.	• Continuous monitoring of developments in the cellular industry, telecommunication towers, and domestic, regional, and global economic conditions. • Strengthening coordination with stakeholders and government institutions to monitor aspirations and macroeconomic policies. • Monitoring the impact of socio-political turbulence and macroeconomic factors on potential supply chain disruptions and cost increases.
Risiko Keuangan	• Sebagian besar pendapatan usaha diperoleh dari sejumlah kecil pelanggan.	Jika pelanggan tidak bersedia/tidak mampu memenuhi kewajiban, atau gagal perpanjangan perjanjian sewa, maka berdampak merugikan secara material terhadap pendapatan, operasi, kondisi keuangan, dan likuiditas.	• Memperkuat komunikasi dengan pelanggan untuk memahami cakupan, kapasitas, serta peluang kolokasi. • Menawarkan layanan tambahan/*bundling* solusi infrastruktur digital yang menyeluruh. • Pemantauan berkelanjutan atas kemampuan pelanggan. • Membuat kesepakatan kontrak jangka panjang dan penambahan pasal denda pembatalan/penghentian sebelum habis masa sewa habis.

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
Financial Risk	• Most of the operating revenue is derived from a small number of customers.	If customers are unwilling/unable to fulfill their obligations, or fail to renew lease agreements, it may materially adversely affect revenue, operations, financial condition, and liquidity.	• Strengthening communication with customers to understand coverage, capacity, and colocation opportunities. • Offering additional services/bundling comprehensive digital infrastructure solutions. • Continuous monitoring of customers' capabilities. • Entering into long-term contract agreements and adding clauses on cancellation/termination penalties before the lease term expires.
	• Risiko kelayakan kredit dan kekuatan keuangan para penyewa.	Kesulitan keuangan pelanggan berdampak pada peningkatan piutang tak tertagih dan berujung pada dampak material pada usaha, kondisi keuangan, operasi, dan likuiditas.	• Pemantauan berkelanjutan terhadap kekuatan keuangan pelanggan dan memberikan insentif pembayaran sesuai dengan kebijakan Perseroan. • Memperkuat komunikasi dengan pelanggan untuk memahami kekuatan keuangan.
	• Creditworthiness and financial strength risk of tenants.	Customers' financial difficulties may lead to an increase in bad debts and ultimately have a material adverse effect on the business, financial condition, operations, and liquidity.	• Continuous monitoring of customers' financial strength and providing payment incentives in accordance with the Company's policies. • Strengthening communication with customers to understand their financial strength.
	• Ketidakmampuan mendapatkan pembiayaan dengan ketentuan yang wajar.	• Jika tidak memperoleh pembiayaan wajar, tidak dapat melakukan *rollover* atau *refinance* utang, atau mendapatkan kredit yang cukup berdampak pada rencana pengembangan/akuisisi tidak berjalan. • Restriksi perjanjian pembiayaan berdampak pada kendala likuiditas dan potensi gagal bayar.	• Pemantauan berkelanjutan untuk pemenuhan rasio utama. • Mencari dan mengkaji berbagai alternatif pembiayaan. • Pemantauan *cash out* dan *cash in* yang efektif dan efisien. • Mencari dan mengkaji *repricing*, *refinancing*, dan *restructuring* fasilitas eksisting sesuai dengan kebijakan yang berlaku di Perseroan.
	• Inability to obtain financing on reasonable terms.	• If reasonable financing cannot be obtained, the Company may be unable to roll over or refinance its debt, or obtain sufficient credit, which may affect the implementation of development/ acquisition plans. • Restrictions in financing agreements may result in liquidity constraints and potential default.	• Continuous monitoring to ensure the fulfillment of key ratios. • Exploring and assessing various financing alternatives. • Monitoring cash out and cash in effectively and efficiently. • Exploring and assessing the repricing, refinancing, and restructuring of existing facilities in accordance with the Company's prevailing policies.
Risiko Hukum, Reputasi, dan Kepatuhan	• Belum memperoleh persetujuan dan perizinan yang diperlukan untuk sebagian *site* menara.	• Pemerintah dapat menerbitkan pemberitahuan bongkar/pindah dan mengenakan penalti (teguran/ peringatan/denda). • Pelanggan dapat mengakhiri perjanjian jika tidak diperbaiki dalam masa pemulihan.	• Monitoring berkelanjutan atas data aset dan kelengkapan perizinan menara telekomunikasi. • Mengimplementasikan kebijakan relokasi dan perkuatan aset. • Koordinasi intensif dengan regulator terkait analisa dampak peraturan.
Legal, Reputation, and Compliance Risk	• Failure to obtain the necessary approvals and permits for certain tower sites.	• The government may issue dismantling/ relocation notices and impose penalties (reprimands/warnings/fines). • Customers may terminate the agreement if the issue is not rectified within the cure period.	• Continuous monitoring of asset data and the completeness of telecommunication tower permits. • Implementing asset relocation and strengthening policies. • Intensive coordination with regulators regarding regulatory impact analysis.
	• Kegiatan usaha tunduk pada peraturan pemerintah serta perubahan hukum/peraturan serta penerimaan warga di *site*.	• Berdampak pada terhambat pembangunan *site* akibat isu kepatuhan terkait lingkungan, zonasi, dan aturan lokal-nasional. • Hambatan akses/pencurian/vandalisme karena penerimaan warga tidak lancar. • Perolehan persetujuan dan perizinan *site* menara karena penerimaan warga tidak lancar.	• Penandatanganan Kode Etik dan *pre-screening* integritas. • Evaluasi dan integrasi kebijakan/prosedur dengan kebijakan keberlanjutan. • Mengimplementasikan *whistleblowing system*. • Penilaian rutin atas implementasi GCG. • Bekerja sama dengan konsultan hukum atau aparat hukum yang kompeten. • Koordinasi dengan pemerintah pusat dan daerah terhadap peraturan perundang-undangan yang baru dan akan ditetapkan.

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
	• Business activities are subject to government regulations, changes in laws/ regulations, and community acceptance at site locations.	• Impact on delays in site development due to compliance issues related to environmental, zoning, and local and national regulations. • Access barriers/theft/vandalism due to a lack of community acceptance. • Obtaining approvals and permits for tower sites due to a lack of community acceptance.	• Signing the Code of Ethics and conducting integrity pre-screening. • Evaluating and integrating policies/procedures with sustainability policies. • Implementing a whistleblowing system. • Conducting regular assessments of GCG implementation. • Collaborating with competent legal consultants or law enforcement authorities. • Coordinating with central and regional governments regarding newly issued and upcoming laws and regulations.
	• Liputan media yang tidak menguntungkan.	• Publisitas negatif dapat memengaruhi reputasi dan kemampuan mendapatkan bisnis baru. • Dapat memicu regulasi/pengawasan baru atau meningkatkan biaya. • Berdampak material pada bisnis, kondisi keuangan, hasil usaha, dan valuasi saham.	• Monitoring berkala dan media *mapping* untuk antisipasi pemberitaan negatif dengan menajalankan program pemberitaan positif berkala. • Melaksanakan *earnings call*, *focus group discussion*, *one-on-one meeting*, *non-deal roadshow*, dan *conference* dengan Pemegang Saham untuk meningkatkan *analyst coverage.* • Menjaga kepatuhan terhadap regulasi pasar modal.
	• Unfavorable media coverage.	• Negative publicity may affect reputation and the ability to secure new business. • May trigger new regulations/oversight or increase costs. • May materially affect the business, financial condition, results of operations, and share valuation.	• Periodic monitoring and media mapping to anticipate negative coverage by implementing regular positive media programs. • Conducting earnings calls, focus group discussions, one-on-one meetings, non-deal roadshows, and conferences with Shareholders to increase analyst coverage. • Maintaining compliance with capital market regulations.
Risiko Proyek	Ketidakmampuan meningkatkan kolokasi, membangun *site* baru, dan/atau mengakuisisi menara (termasuk *built-to-suit* tepat waktu/efisien biaya, integrasi pasca-akuisisi, dan ketersediaan pendanaan).	Berdampak merugikan secara material terhadap kegiatan usaha, prospek, kinerja operasi, dan kondisi Perseroan.	• Implementasi digitalisasi dengan *analytic tools* untuk selektif membangun atau mengakuisisi menara. • Memaksimalkan *gimmick marketing* sesuai dengan kebijakan Perseroan. • Meningkatkan dan menjaga komunikasi dengan operator/pihak lain untuk peluang kerja sama yang adil dan saling menguntungkan.
Project Risk	Inability to increase colocation, build new sites, and/or acquire towers (including timely and cost-efficient built-to-suit, post-acquisition integration, and availability of funding).	May materially adversely affect the Company's business activities, prospects, operating performance, and condition.	• Implementing digitalization with analytics tools to selectively build or acquire towers. • Maximizing marketing gimmicks in accordance with the Company's policies. • Enhancing and maintaining communication with operators/other parties to create fair and mutually beneficial cooperation opportunities.
Risiko Teknologi Informasi dan Keamanan Siber [ARA-B.A.5]	Insiden keamanan siber atau hilangnya informasi identitas pribadi.	• Serangan siber dapat meningkatkan biaya penanganan. • Mengganggu operasional. • Menurunkan reputasi/kredibilitas. • Menyebabkan hilangnya pelanggan.	• *Awareness* keamanan siber untuk seluruh karyawan. • *Vulnerability assessment/penetration test* periodik (*preventive action*). • Kebijakan data *governance, data security and privacy,* dan *security incident*. • *IT roadmap* dan program pemulihan bencana. • Sertifikasi ISO 27001.
Information Technology and Cybersecurity Risk [ARA-B.A.5]	Cybersecurity incidents or loss of personally identifiable information.	• Cyberattacks may increase response costs. • Disrupt operations. • Reduce reputation/credibility. • Cause loss of customers.	• Cybersecurity awareness for all employees. • Periodic Vulnerability assessment/penetration test (preventive action). • Policies on data governance, data security and privacy, and security incidents. • IT roadmap and disaster recovery program. • ISO 27001 certification.

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
Risiko Sosial dan Lingkungan	• Perlawanan masyarakat setempat di sebagian *site* menara.	• Pemerintah dapat meminta bongkar/ relokasi tower akibat perlawanan warga (imbas petir, isu keselamatan radius tower, dan kekhawatiran risiko kesehatan). • Berdampak pada kondisi keuangan, operasi, dan likuiditas.	• Menyediakan layanan *helpdesk*, *digital touchpoint, customer service*, dan penguatan struktur tim area dan dalam penyelesaian isu dengan pelanggan dan warga. • Melakukan sosialisasi dan konsultasi interpersonal kepada warga serta pelaksanaan program CSR. • Kolaborasi dengan instansi pemerintah untuk kelancaran perizinan. • Ikut program pengembangan wilayah Non-3T.
Social and Environmental Risk	• Resistance from local communities at certain tower sites.	• The government may request the dismantling/relocation of towers due to community resistance (lightning impacts, tower safety radius issues, and health risk concerns). • May affect financial condition, operations, and liquidity.	• Providing helpdesk services, digital touchpoints, customer service, and strengthening the area team structure in addressing issues with customers and local communities. • Conducting dissemination and interpersonal consultations with communities, as well as implementing CSR programs. • Collaborating with government institutions to facilitate the permitting process. • Participating in non-3T regional development programs.
	• Bencana alam akibat dari perubahan iklim dan asuransi yang mungkin tidak memadai.	• Berdampak pada kerusakan tower karena perubahan iklim yang meningkatkan intensitas kejadian badai, banjir, puting beliung, dan gempa mengganggu layanan. • Asuransi belum memadai menutup kehilangan pendapatan. • Gangguan layanan berdampak pada kehilangan pelanggan yang berujung pada memburuk kondisi keuangan, operasi, dan likuiditas.	• Melakukan kolaborasi dalam proses pengadaan dan mendorong para mitra untuk mengimplementasikan perbaikan iklim dan kinerja karbon dalam operasi seperti pemanfaatan material tower non-baja (GFRP). • Efisiensi operasi dengan *renewable energy* (solar panel, penggantian *Valve Regulated Lead Acid* (VRLA), revitalisasi genset, dan digitalisasi proses). • Sertifikasi ISO 14001 dan pelaksanaan *ESG rating*. • Mentransfer risiko menggunakan asuransi pada aset berisiko tinggi untuk mengantisipasi potensi bencana alam.
	• Natural disasters resulting from climate change and potentially inadequate insurance coverage.	• Impact on tower damage due to climate change increasing the intensity of storms, floods, tornadoes, and earthquakes that disrupt services. • Insurance may be inadequate to cover loss of revenue. • Service disruptions may lead to customer loss, ultimately worsening financial condition, operations, and liquidity.	• Collaborating in the procurement process and encouraging partners to implement climate improvements and carbon performance in operations, such as the use of non-steel tower materials (GFRP). • Improving operational efficiency through renewable energy (solar panels, Valve Regulated Lead Acid (VRLA) replacement, genset revitalization, and process digitalization). • ISO 14001 certification and the implementation of ESG rating. • Transferring risk through insurance for high-risk assets to anticipate potential natural disasters.
Risiko Operasional	• Kegagalan memperpanjang perjanjian sewa tanah/ memperpanjang dengan syarat komersial yang layak/melindungi hak atas properti riil.	Berdampak pada pembongkaran dan relokasi menara telekomunikasi, mengganggu kemampuan untuk beroperasi, pengakhiran perjanjian sewa atau pengakhiran dini, dan pengembalian biaya sewa dibayar di muka yang belum digunakan.	• Menerapkan kebijakan kontrak sewa lahan jangka panjang >10 tahun. • Melakukan diskusi dengan pemilik lahan dalam rentang 1 sampai dengan 2 tahun sebelum berakhir masa sewa lahan sehingga memiliki opsi untuk perpanjangan dini serta pembahasan dini relokasi dengan pelanggan. • Mengimplementasikan program digitalisasi aset dan skema baru pengelolaan lahan sesuai dengan kebijakan internal Perseroan. • Memperkenalkan pasal batasan kenaikan sewa lahan kepada para pemilik lahan. • Peningkatan kompetensi dan kapabilitas negosiator perpanjangan sewa lahan. • Penguatan struktur organisasi di area/regional dan pengembangan kolaborasi lintas unit.

Jenis Type	Risiko yang dihadapi Risks Faced	Dampak Impact	Mitigasi Mitigation
Operational Risks	• Failure to renew land lease agreements/renew them on commercially reasonable terms/protect rights over real property.	May result in dismantling and relocation of telecommunication towers, disrupting the ability to operate, termination of lease agreements or early termination, and refund of unused prepaid lease payments.	• Implementing long-term land lease contract policies >10 years. • Conducting discussions with landowners within 1 to 2 years before the land lease expires to provide options for early renewal and early discussion of relocation with customers. • Implementing asset digitalization programs and new land management schemes in accordance with the Company's internal policies. • Introducing clauses on limits to land lease increases to landowners. • Enhancing the competencies and capabilities of land lease renewal negotiators. • Strengthening the organizational structure at the area/regional level and developing cross-unit collaboration.
	• Kenaikan beban operasi menurunkan margin operasi.	Kenaikan beban operasi menurunkan margin dan berdampak material pada usaha, kondisi keuangan, operasi, likuiditas, hingga nilai saham.	• *Mapping issue* penyebab kenaikan beban. • Efisiensi *operations and maintenance* (optimalisasi vendor, pengurangan *trouble ticke*t, dan *preventive maintenance*). • Efisiensi energi (baterai lithium dan sewa genset untuk *off-grid*). • Transformasi digital dan integrasi proses bisnis.
	• Increase in operating expenses reduces operating margins.	An increase in operating expenses reduces margins and may materially affect the business, financial condition, operations, liquidity, and share value.	• Mapping issues causing the increase in expenses. • Improving operations and maintenance efficiency (vendor optimization, reduction of trouble tickets, and preventive maintenance). • Improving energy efficiency (lithium batteries and genset leasing for off-grid). • Digital transformation and integration of business processes.
	• Teknologi baru (efisiensi jaringan dan *active sharing* spektrum) mengurangi kebutuhan layanan menara. • Teknologi alternatif membuat bisnis tower kurang menarik dan menurunkan pendapatan.	• Teknologi baru (spektrum aktif, *multiband*, dan *Massive Multiple-Input Multiple-Output*/mMIMO) menurunkan permintaan ruang menara. • *Active sharing* antar *Mobile Network Operator* (MNO) dan teknologi alternatif menekan bisnis serta kinerja operasional.	• Monitoring perkembangan industri menara dan kondisi ekonomi domestik, regional, dan global. • Strategi ekspansi ke bisnis pelengkap (solusi infrastruktur digital menyeluruh). • Memahami kebutuhan pelanggan akan solusi yang dibutuhkan dengan menyusun langkah strategi adaptasi *disruptive technology.* • Melakukan penelitian dan pengembangan untuk menemukan potensi solusi baru untuk meningkatkan efisiensi operasional.
	• New technologies (network efficiency and active spectrum sharing) reduce the demand for tower services. • Alternative technologies make the tower business less attractive and reduce revenue.	• New technologies (active spectrum, multiband, and Massive Multiple-Input Multiple-Output/mMIMO) reduce the demand for tower space. • Active sharing among Mobile Network Operator (MNO) and alternative technologies puts pressure on the business and operational performance.	• Monitoring developments in the tower industry and domestic, regional, and global economic conditions. • Expanding into complementary businesses (comprehensive digital infrastructure solutions). • Understanding customer needs for required solutions by developing strategic steps to adapt to disruptive technology. • Conducting research and development to identify potential new solutions to improve operational efficiency.
	• Ketergantungan pada personel manajemen kunci. • Kesulitan merekrut, melatih, mempertahankan, dan memotivasi talenta kunci.	Kesulitan SDM terlatih karena kelangkaan, persaingan, isu pemerataan kesempatan kerja, kesehatan dan keselamatan kerja (K3), akses kesehatan, pendidikan, Hak Asasi Manusia (HAM), keberagaman, upah adil dapat mengganggu eksekusi strategi dan berdampak pada kondisi keuangan, operasi dan likuiditas.	• Pengembangan kompetensi berkelanjutan (beasiswa, pelatihan, dan sertifikasi). • Monitoring dan analisa *talent pool*. • Penguatan kebijakan *human capital* (anti-penyuapan, anti-diskriminasi, keberagaman, K3, *career path,* dan persiapan pensiun). • Monitoring kepuasan karyawan melalui pengukuran indeks, survei, dan *feedback*.
	• Dependence on key management personnel. • Difficulty in recruiting, training, retaining, and motivating key talent.	Challenges in obtaining trained human resources due to scarcity, competition, issues of equal employment opportunity, occupational health and safety (OHS), access to healthcare, education, human rights, diversity, and fair wages may disrupt strategy execution and affect financial condition, operations, and liquidity.	• Continuous competency development (scholarships, training, and certifications). • Monitoring and analyzing the talent pool. • Strengthening human capital policies (anti-bribery, anti-discrimination, diversity, OHS, career paths, and retirement preparation). • Monitoring employee satisfaction through index measurement, surveys, and feedback.

Tinjauan atas Efektivitas Penerapan Sistem Manajemen Risiko

[ARA-A.1.11.12.c]

Perseroan secara berkala meninjau efektivitas penerapan manajemen risiko guna memastikan peningkatan berkelanjutan. Proses evaluasi efektivitas tersebut dilakukan melalui tahapan berikut:

1. Pengukuran *Risk Maturity Index* (RMI).
2. Monitoring dan evaluasi atas efektivitas mitigasi risiko melalui aplikasi *Enterprise Risk Management Online* (ERM *Online*). ERM *Online* digunakan oleh seluruh unit untuk pengelolaan *risk register.*
3. Evaluasi/diskusi dan *advisory* secara *one-on-one* dengan pemilik risiko sesuai kebutuhan.
4. Pelaporan dan evaluasi bersama dengan Direksi dan Komite Evaluasi dan Monitoring Perencanaan dan Risiko.

Untuk menjaga efektivitas penerapan manajemen risiko, Dewan Komisaris dan Direksi melalui Komite Evaluasi dan Monitoring Perencanaan dan Risiko secara rutin berkoordinasi dengan Unit Manajemen Risiko. Pertemuan tersebut difokuskan pada pembahasan hasil pemantauan risiko serta tindak lanjut yang dilakukan oleh pemilik risiko guna mengurangi potensi dampaknya terhadap kegiatan usaha. Seluruh hasil pemantauan dan evaluasi kemudian dilaporkan secara berkala setiap triwulan kepada Direksi dan Dewan Komisaris sebagai bahan pengambilan keputusan dan penguatan tata kelola risiko Perseroan.

Pernyataan Dewan Komisaris dan Direksi atas Penerapan Sistem Manajemen Risiko

[ARA-A.1.11.12.d]

Pada tahun 2025, Dewan Komisaris dan Direksi menilai bahwa sistem manajemen risiko Perseroan telah berjalan efektif sesuai kebijakan dan standar yang berlaku, dengan hasil evaluasi mencakup aspek-aspek utama berikut:

1. Kecukupan Sistem Manajemen Risiko
   Sistem manajemen risiko yang dijalankan di Perseroan telah mengacu kerangka ISO 31000:2018 dan mengadopsi berbagai standar internasional untuk memastikan implementasi terbaik dari suatu manajemen risiko. Penyusunan *risk register* dan *risk profile* perusahaan telah memanfaatkan aplikasi ERM *online*, demikian juga proses monitoring dan evaluasi serta *dashboard*-nya.
2. Kecukupan Proses Identifikasi, Pengukuran, Pemantauan, dan Pengendalian Risiko
   Direksi melalui Unit Audit Internal telah melakukan pemeriksaan, evaluasi, pelaporan, dan/atau rekomendasi perbaikan atas kecukupan dan efektivitas proses manajemen risiko yang kemudian ditindaklanjuti melalui evaluasi oleh Komite Evaluasi dan Monitoring Perencanaan dan Risiko.

Review on the Effectiveness of Risk Management System Implementation

[ARA-A.1.11.12.c]

The Company regularly reviews the effectiveness of risk management implementation to ensure continuous improvement. The effectiveness evaluation process is carried out through the following stages:

1. Risk Maturity Index (RMI) measurement.
2. Monitoring and evaluation of the effectiveness of risk mitigation through the Enterprise Risk Management Online (ERM Online) application. ERM Online is used by all units for risk register management.
3. One-on-one evaluation/discussion and advisory with risk owners as needed.
4. Joint reporting and evaluation with the Board of Directors and Committee for Planning and Risk Evaluation and Monitoring.

To maintain the effectiveness of risk management implementation, the Board of Commissioners and the Board of Directors through the Committee for Planning and and Risk Evaluation and Monitoring routinely coordinate with the Risk Management Unit. The meeting focused on discussing the risk monitoring results and the follow-up carried out by risk owners to reduce their potential impact on business activities. All monitoring and evaluation results are then reported periodically, quarterly, to the Board of Directors and Board of Commissioners as a material for decision-making and strengthening the Company's risk governance.

Statement of the Board of Commissioners and Board of Directors on the Implementation of Risk Management System [ARA-A.1.11.12.d]

In 2025, the Board of Commissioners and Board of Directors assessed that the Company's risk management system had been effective in accordance with applicable policies and standards, with the evaluation results covering the following key aspects:

1. Adequacy of Risk Management System
   The risk management system implemented in the Company has referred to the ISO 31000:2018 framework and adopted various international standards to ensure the best implementation of risk management. The preparation of the Company's risk register and risk profile has utilized the online ERM application, as well as the monitoring and evaluation processes and the dashboard.
2. Adequacy of Risk Identification, Measurement, Monitoring, and Control Processes
   The Board of Directors, through the Internal Audit Unit, has conducted examinations, evaluations, reporting, and/or recommendations for improvements regarding the adequacy and effectiveness of the risk management process, which are subsequently followed up through evaluation by the Committee for Planning and Risk Evaluation and Monitoring.

Pernyataan Selera Risiko Perseroan
The Company's Risk Appetite Statement

Sikap Attitude	Pernyataan Selera Risiko Risk Appetite Statement
Tidak Toleran Intolerant	Penyimpangan terhadap integritas dan kepatuhan termasuk perusakan terhadap lingkungan dan kelalaian terhadap keamanan siber dan perlindungan data pribadi yang dapat berpengaruh pada reputasi. Deviation from integrity and compliance, including environmental damage and negligence in cybersecurity and personal data protection, may affect reputation.
Konservatif Conservative	• Memaksimalkan potensi bisnis tower leasing. • Memenuhi kewajiban keuangan dan mempertahan struktur keuangan yang sehat dan menjaga keberlangsungan usaha secara berkesinambungan. • Melakukan kegiatan bisnis utama dengan kualitas terbaik dengan menjaga aspek ESG. • Maximizing the potential of the tower leasing business. • Fulfilling financial obligations and maintaining a healthy financial structure while sustaining business continuity. • Conducting core business activities with the highest quality while maintaining ESG aspects.
Moderat Moderate	• Pengembangan bisnis *tower ecosystem service*. • Optimalisasi pengendalian volatilitas pasar dan makroekonomi dengan pengelolan yang hati-hati dan terukur. • Developing the tower ecosystem service business. • Optimizing the control of market and macroeconomic volatility through careful and measured management.
Strategis Strategic	Pengelolaan dan pengembangan bisnis adjacent. Managing and developing adjacent businesses.

Perkara Hukum yang Berdampak Material dan Sanksi Administratif yang Dihadapi
Legal Cases with Material Impact and Administrative Sanctions

Perkara Hukum yang Berdampak Material
Legal Cases with Material Impact

Status Perkara Case Status	Perdata Civil	Pidana Criminal	Tata Usaha Negara State Administrative Procedure
Perseroan **The Company**			
Telah Selesai (Mempunyai Kekuatan Hukum yang Tetap) Completed (Has Permanent Legal Force)	-	-	2
Dalam Proses Penyelesaian In the Settlement Process	7	3	-
Dewan Komisaris dan Direksi Perseroan **Board of Commissioners and Board of Directors**			
Telah Selesai (Mempunyai Kekuatan Hukum yang Tetap) Completed (Has Permanent Legal Force)	-	-	-
Dalam Proses Penyelesaian In the Settlement Process	-	-	-
Entitas Anak **Subsidiary**			
Telah Selesai (Mempunyai Kekuatan Hukum yang Tetap) Completed (Has Permanent Legal Force)	-	-	-
Dalam Proses Penyelesaian In the Settlement Process	-	-	-
Total	**7**	**3**	**2**

Perkara Hukum yang Dihadapi Perseroan pada Tahun 2025
Legal Cases Faced by the Company in 2025

Pokok Perkara **Merit of the Case**	Bahwa adanya salah satu karyawan Mitratel melakukan dugaan tindak pidana penggelapan dan/atau penggelapan dalam jabatan dan/atau pencucian uang. That one of Mitratel's employees allegedly committed a criminal act of embezzlement and/or embezzlement in office and/or money laundering.
Para Pihak **The Parties**	Bahwa Mitratel bertindak sebagai pelapor di Kepolisian Daerah Metropolitan Jakarta Raya. That Mitratel acted as the reporting party to the Metropolitan Jakarta Raya Regional Police.
Status Penyelesaian Perkara **Case Settlement Status**	Bahwa perkara tersebut masih dalam proses penyidikan untuk dapat dilimpahkan kepada Kejaksaan. That the case is still under investigation in order to be submitted to the Public Prosecutor's Office.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Untuk penegakan aturan internal perusahaan dan pemberian efek jera. For the enforcement of the Company's internal regulations and to create a deterrent effect.

Pokok Perkara **Merit of the Case**	Bahwa Mitratel diminta keterangan pada peristiwa dugaan tindak pidana pencucian uang yang dilakukan oleh PT Triview Geospatial Mandiri terkait dengan tindak pidana asal tindak pidana korupsi pekerjaan pembangunan menara telekomunikasi oleh PT Jakarta Infrastruktur Propertindo periode tahun 2015 sampai dengan 2018 yang terjadi di wilayah Jakarta, Jawa Barat, Jawa Tengah, D.I. Yogyaakarta, dan sekitarnya. That Mitratel was requested to provide information regarding an alleged criminal act of money laundering committed by PT Triview Geospatial Mandiri, related to the predicate offense of corruption in the telecommunication tower construction project by PT Jakarta Infrastruktur Propertindo during the period 2015 to 2018, which occurred in the areas of Jakarta, West Java, Central Java, D.I. Yogyakarta, and surrounding regions.
Para Pihak **The Parties**	Bahwa Mitratel bertindak sebagai saksi di Korps Pemberantasan Tindak Pidana Korupsi Polri. That Mitratel acted as a witness at the Corruption Crime Eradication Corps of the Indonesian National Police.
Status Penyelesaian Perkara **Case Settlement Status**	Bahwa perkara tersebut masih dalam proses penyidikan untuk dapat dilimpahkan kepada Kejaksaan. That the case is still under investigation to be submitted to the Public Prosecutor's Office.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Terdapat 11 menara telekomunikasi yang dibeli oleh Mitratel dari PT Triview Geospatial Mandiri yang merupakan objek pemeriksaan. There are 11 telecommunication towers purchased by Mitratel from PT Triview Geospatial Mandiri that are the objects of examination.

Pokok Perkara **Merit of the Case**	Perkara Tata Usaha Negara terkait gugatan yang diajukan oleh Mitratel terhadap Bupati Badung yang melakukan penolakan atas permohonan Sertifikat Laik Fungsi (SLF) dan Persetujuan Bangunan Gedung (PBG) yang dimohonkan oleh Mitratel untuk 29 (menara telekomunikasi di wilayah Badung Bali berdasarkan Surat Pemerintah Kabupaten Badung No. 640/2182/PUPR tanggal 29 Maret 2023, dengan Registrasi Perkara No. 9/G/2023/PTUN.DPS. State Administrative Case related to a lawsuit filed by Mitratel against the Regent of Badung, who rejected the application for the Certificate of Feasibility (SLF) and Building Approval (PBG) submitted by Mitratel for 29 telecommunication towers in the Badung, Bali area, based on the Badung Regency Government Letter No. 640/2182/PUPR dated March 29, 2023, with Case Registration No. 9/G/2023/PTUN.DPS.
Para Pihak **The Parties**	Mitratel sebagai pemohon peninjauan kembali (dahulu termohon kasasi/terbanding/penggugat) melawan: • Bupati sebagai termohon peninjauan kembali I (dahulu pemohon kasasi I/ pembanding I/tergugat). • PT Bali Towerindo Sentra Tbk sebagai termohon peninjauan kembali II (dahulu pemohon kasasi II/ pembanding II/tergugat II intervensi). Mitratel acts as the applicant for judicial review (formerly the respondent in cassation/appellee/plaintiff) against: • The Regent, as Respondent for Judicial Review I (formerly Petitioner for Cassation I/Appellant I/Defendant). • The Regent, as Respondent for Judicial Review I (formerly Petitioner for Cassation I/Appellant I/Defendant).
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel telah mengajukan upaya hukum luar biasa peninjauan kembali terhadap Putusan Mahkamah Agung RI No. 349K/TUN/2024 tanggal 18 September 2024 Jo. Putusan PT.TUN Mataram No. 55/B/2023/ PT.TUN.MTR tanggal 31 Januari 2024 Jo. Putusan PTUN Denpasar No. 9/G/2023/PTUN.DPS tanggal 7 November 2023. Tingkat peninjauan kembali telah diputus berdasarkan Penetapan Ketua Pengadilan Tata Usaha Negara Denpasar No. 9/G/2023/PTUN.DPS tanggal 22 Desember 2025, yang pokok amar putusannya menyatakan: "Permohonan peninjauan kembali tidak dapat diterima dan berkasnya tidak dikirimkan ke Mahkamah Agung". Mitratel has filed an extraordinary legal remedy of judicial review against the Decision of the Supreme Court of the Republic of Indonesia No. 349K/TUN/2024 dated September 18, 2024, in conjunction with the Decision of the Administrative High Court of Mataram No. 55/B/2023/PT.TUN.MTR dated January 31, 2024, in conjunction with the Decision of the Administrative Court of Denpasar No. 9/G/2023/PTUN.DPS dated November 7, 2023. The judicial review stage has been decided based on the Decree of the Chief Judge of the Administrative Court of Denpasar No. 9/G/2023/PTUN.DPS dated December 22, 2025, the main ruling of which states: "The judicial review application is inadmissible, and the case file is not forwarded to the Supreme Court."
Pengaruhnya terhadap Perseroan **Impact on the Company**	Mitratel tidak dapat mengajukan kembali dan memperoleh izin SLF dan PBG atas 29 tower yang telah didirikan tersebut maupun perizinan pendirian tower di wilayah Badung Bali, karena didasarkan adanya perjanjian kerja sama antara PT Bali Towerindo Sentra dengan Pemerintah Badung terkait penyediaan infrastruktur menara telekomunikasi terpadu di Kabupaten Badung. Mitratel is unable to reapply for and obtain SLF and PBG permits for the 29 towers that have been constructed, nor permits for tower construction in the Badung, Bali area, as this is based on the existence of a cooperation agreement between PT Bali Towerindo Sentra and the Badung Government regarding the provision of integrated telecommunication tower infrastructure in Badung Regency.

Pokok Perkara **Merit of the Case**	Perkara Tata Usaha Negara terkait gugatan perbuatan melawan hukum yang diajukan oleh Mitratel terhadap Bupati Badung dan Satuan Polisi Pamong Praja Badung yang melakukan pembongkaran menara telekomunikasi milik Mitratel sebanyak 28 tower pada tangggal 21 Juni 2023 di wilayah Badung Bali berdasarkan Surat Perintah No. 180/3907/SETDA tanggal 6 April 2023 dan Surat No. 331.1/519/SATPOLPP tanggal 6 April 2023, dengan Register Perkara No. 10/G/TF/2023/PTUN.DPS. State Administrative Case related to a lawsuit for unlawful acts filed by Mitratel against the Regent of Badung and the Badung Municipal Police Unit for the dismantling of 28 telecommunication towers owned by Mitratel on June 21, 2023 in the Badung, Bali area, based on Order Letter No. 180/3907/SETDA dated April 6, 2023 and Letter No. 331.1/519/SATPOLPP dated April 6, 2023, with Case Registration No. 10/G/TF/2023/PTUN.DPS.
Para Pihak **The Parties**	Mitratel sebagai pemohon peninjauan kembali (dahulu termohon kasasi/terbanding/penggugat) melawan: • Bupati sebagai termohon peninjauan kembali (dahulu pemohon kasasi I/ pembanding I/tergugat II). • Kepala Satuan Polisi Pamong Praja Kabupaten Badung sebagai termohon peninjauan kembali II (dahulu pemohon kasasi II/ pembanding II/tergugat II). Mitratel acts as the applicant for judicial review (formerly the respondent in cassation/appellee/plaintiff) against: • The Regent, as Respondent for Judicial Review I (formerly Petitioner for Cassation I/Appellant I/Defendant I). • The Head of the Badung Municipal Police Unit (Satpol PP) as Respondent for Judicial Review II (formerly Petitioner for Cassation II/Appellant II/Defendant II).
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel telah mengajukan upaya hukum luar biasa peninjauan kembali terhadap Putusan Mahkamah Agung Republik Indonesia No. 334 K/TUN/TF/ 2024 tanggal 16 Juli 2024 Jo. Putusan PT.TUN Mataram No. 56/B/TF/ 2023/PT.TUN.MTR tanggal 1 Februari 2024 Jo. Putusan PTUN Denpasar No. 10/G/TF/2023/PTUN.DPS tanggal 7 November 2023. Putusan tingkat peninjauan kembali telah diputus berdasarkan Putusan No. 53 PK/TUN/ TF/2025 tanggal 9 Oktober 2025, amar putusannya: “menolak dan tidak mengabulkan permohonan peninjauan kembali Mitratel”. Mitratel has filed an extraordinary legal remedy of judicial review against the Decision of the Supreme Court of the Republic of Indonesia No. 334 K/TUN/TF/2024 dated July 16, 2024, in conjunction with the Decision of the Administrative High Court of Mataram No. 56/B/TF/2023/PT.TUN.MTR dated February 1, 2024, in conjunction with the Decision of the Administrative Court of Denpasar No. 10/G/TF/2023/PTUN.DPS dated November 7, 2023. The judicial review decision has been rendered based on Decision No. 53 PK/TUN/TF/2025 dated October 9, 2025, the ruling of which states: “rejecting and not granting Mitratel’s judicial review application.”
Pengaruhnya terhadap Perseroan **Impact on the Company**	Mitratel mengalami kerugian dengan kehilangan 28 tower di wilayah Badung Bali didasarkan adanya perintah pembongkaran dari Bupati Badung. Mitratel incurred losses due to the loss of 28 towers in the Badung, Bali area, based on the dismantling order issued by the Regent of Badung.

Pokok Perkara **Merit of the Case**	Perkara Tata Usaha Negara terkait gugatan yang diajukan oleh Sianglan Sianipar, BA dan kanwan-kawan terhadap Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Bekasi dan Mitratel mengenai PBG No. SK-PBG-321619-10052023-001) menara telekomunikasi *site* BKS220 AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi milik Mitratel yang berdiri dan berlokasi di Kp. Pagaulan RT 009 RW 002, Kel/Desa Sukaresmi, Kec. Cikarang Selatan, Kab. Bekasi, Provinsi Jawa Barat, dengan Register Perkara No. 123/G/2023/PTUN-BDG. State Administrative Case related to a lawsuit filed by Sianglan Sianipar, BA, and others against the Head of the Investment and One-Stop Integrated Service Office of Bekasi Regency and Mitratel concerning PBG No. SK-PBG-321619-10052023-001, for the telecommunication tower site BKS220 AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi owned by Mitratel, located at Kp. Pagaulan RT 009 RW 002, Sukaresmi Village, South Cikarang District, Bekasi Regency, West Java Province, with Case Registration No. 123/G/2023/PTUN-BDG.
Para Pihak **The Parties**	Sianglan Sianipar, BA dan kawan-kawan sebagai termohon kasasi (dahulu terbanding/penggugat) melawan: • Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Bekasi sebagai pemohon kasasi I (dahulu pembanding I/tergugat I). • Mitratel sebagai pemohon kasasi II (dahulu pembanding II/tergugat intervensi II). Sianglan Sianipar, BA, and others act as the Respondents in Cassation (formerly Appellees/Plaintiffs) against: • The Head of the Investment and One-Stop Integrated Service Office of Bekasi Regency, as Petitioner for Cassation I (formerly Appellant I/Defendant I). • Mitratel, as Petitioner for Cassation II (formerly Appellant II/Intervening Defendant II).
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel telah melakukan upaya hukum dengan mengajukan gugatan intervensi dan membantu pembelaan hukum terhadap pihak Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Bekasi dalam pemeriksaan gugatan di Pengadilan Tata Usaha Negara yang diajukan Sianglan Sianipar, BA dan kawan-kawan, namun di tingkat pertama, tingkat banding dan tingkat kasasi pihak Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Bekasi kalah dalam mempertahankan izin menara telekomunikasi Mitratel (PBG *site* AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi dicabut/tidak memiliki kekuatan hukum) berdasarkan Putusan Kasasi No. 489 K/TUN/2024 tanggal 12 Desember 2024 Jo. Putusan Tingkat Banding No. 193/B/2024/PT.TUN.JKT tanggal 24 April 2024 Jo. Putusan Tingkat Pertama No. 123/G/2023/PTUN-BDG tanggal 5 Februari 2024, dan putusan tersebut telah memiliki kekuatan hukum tetap berdasarkan Surat Keterangan Putusan Berkekuatan Hukum Tetap No. 123/Ket.BHT/ G/2023/PTUN.BDG tanggal 6 Februari 2025, yang mana amar putusan yang telah berkekuatan hukum tetap sebagai berikut: • Menolak permohonan kasasi dari pemohon kasasi I (Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Bekasi). • Menghukum pemohon kasasi I dan pemohon kasasi II membayar biaya perkara pada tingkat kasasi sejumlah Rp500.000,00.

	Mitratel has undertaken legal action by filing an intervention claim and assisting the legal defense of the Head of the Investment and One-Stop Integrated Service Office of Bekasi Regency in the examination of the lawsuit at the State Administrative Court filed by Sianglan Sianipar, BA, and others. However, at the first instance, appellate, and cassation levels, the Head of the Investment and One-Stop Integrated Service Office of Bekasi Regency lost in defending Mitratel's telecommunication tower permit (PBG site AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi was revoked/declared to have no legal force) based on the Cassation Decision No. 489 K/TUN/2024 dated December 12, 2024, in conjunction with the Appellate Decision No. 193/B/2024/PT.TUN.JKT dated April 24, 2024, in conjunction with the First Instance Decision No. 123/G/2023/PTUN-BDG dated February 5, 2024, and that decision has obtained permanent legal force based on the Certificate of Final and Binding Decision No. 123/Ket.BHT/G/2023/PTUN.BDG dated February 6, 2025, with the ruling stating as follows: • Rejecting the cassation petition submitted by Cassation Petitioner I (Head of the Investment and One-Stop Integrated Service Office of Bekasi Regency). • Ordering Cassation Petitioner I and Cassation Petitioner II to pay cassation-level court costs in the amount of Rp500,000.00.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Telah dicabutnya Izin PBG pendirian menara telekomunikasi *site* AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi, maka Mitratel mengalami kerugian berupa: • Kehilangan perizinan pendirian tower *site* AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi. • Pengeluaran biaya pembongkaran tower dan biaya relokasi tower ke tempat yang baru. As the PBG permit for the construction of the telecommunication tower site AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi has been revoked, Mitratel has incurred losses in the form of: • Loss of the permit for the construction of the tower site AKASIACBRSH PID. 22TS05B0001 Cikarang Bekasi. • Expenses for dismantling the tower and costs for relocating the tower to a new location.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan perbuatan melawan hukum yang diajukan oleh H. Asep Hikmatulloh mengenai permasalahan hak kepemilikan lahan pendirian menara telekomunikasi *site* Nodal Pesantren Cianjur, dengan Register Perkara No. 8/Pdt.G/2025/ PN.Cjr. Civil case concerning a lawsuit for unlawful acts filed by H. Asep Hikmatulloh regarding a land ownership dispute for the construction of the telecommunication tower site Nodal Pesantren Cianjur, with Case Registration No. 8/Pdt.G/2025/PN.Cjr.
Para Pihak **The Parties**	H. Asep Hikmatulloh sebagai pemohon kasasi (dahulu pembanding/penggugat), melawan: • Mitratel sebagai termohon kasasi I (dahulu terbanding I/tergugat I). • R. Siswandi sebagai termohon kasasi II (dahulu terbanding II/tergugat II). • Erna Yulianti sebagai termohon kasasi III (dahulu terbanding III/tergugat III). • Dede Saputra SS, PPATS Wilayah Kecamatan Sukanagara sebagai turut termohon kasasi (dahulu turut terbanding/turut tergugat). H. Asep Hikmatulloh acts as the Cassation Petitioner (formerly Appellant/Plaintiff) against: • Mitratel as Cassation Respondent I (formerly Appellee I/Defendant I). • R. Siswandi as Cassation Respondent II (formerly Appellee II/Defendant II). • Erna Yulianti as Cassation Respondent III (formerly Appellee III/Defendant III). • Dede Saputra SS, PPATS of Sukanagara Subdistrict as Co-Respondent in Cassation (formerly Co-Appellee/ Co-Defendant).
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel telah melakukan upaya pembelaan hukum di tingkat pertama pada Pengadilan Negeri Cianjur, tingkat banding pada Pengadilan Tinggi Bandung, dan Tingkat Kasasi pada Mahkamah Agung, dan telah memenangkan perkara tersebut, berdasarkan amar putusan sebagai berikut: • Tingkat pertama pada Pengadilan Negeri Cianjur berdasarkan Putusan No. 8/Pdt.G/2025/PN.Cjr tanggal 15 September 2025, yaitu: Mengadili: Dalam eksepsi: > Mengabulkan eksepsi tergugat I. Dalam pokok perkara: > Menyatakan gugatan penggugat tidak dapat diterima (niet ontvankelijke verklaard). > Menghukum penggugat untuk membayar biaya perkara sejumlah Rp2.622.000,00. • Tingkat banding pada Pengadilan Tinggi Bandung berdasarkan Putusan No. 718/PDT/2025/PT.BDG tanggal 19 November 2025, yaitu: Mengadili: > Menerima permohonan banding pembanding semula penggugat. > Menguatkan putusan Pengadilan Negeri Cianjur No. 8/Pdt.G/2025/PN.Cjr tanggal 15 September 2025, yang dimohonkan banding tersebut. > Menghukum pembanding semula penggugat untuk membayar biaya perkara dalam kedua tingkat peradilan, yang dalam tingkat banding ditentukan sejumlah Rp150.000,00. • Tingkat kasasi pada Mahkamah Agung masih dalam proses pemeriksaan dan belum terbit putusan tingkat kasasi.

	Mitratel has undertaken legal defense efforts at the first instance at the Cianjur District Court, the appellate level at the Bandung High Court, and the cassation level at the Supreme Court, and has won the case, based on the following rulings: • First instance at the Cianjur District Court based on Decision No. 8/Pdt.G/2025/PN.Cjr dated September 15, 2025, which states: Adjudicating: On the exception: > Granting the exception of Defendant I. On the merits of the case: > Declaring the plaintiff's claim inadmissible (niet ontvankelijke verklaard). > Ordering the plaintiff to pay court costs in the amount of Rp2,622,000.00. • Appeal level at the Bandung High Court based on Decision No. 718/PDT/2025/PT.BDG dated November 19, 2025, which states: Adjudicating: > Accepting the appeal of the appellant, formerly the plaintiff. > Upholding the decision of the Cianjur District Court No. 8/Pdt.G/2025/PN.Cjr dated September 15, 2025, which was appealed. > Ordering the appellant, formerly the plaintiff, to pay court costs at both levels of the judiciary, which at the appellate level are determined in the amount of Rp150,000.00. • The cassation stage at the Supreme Court is still under examination, and the cassation decision has not yet been issued.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena pemeriksaan perkara masih berproses di peradilan di Tingkat Kasasi pada Mahkamah Agung. There has not yet been any impact on the Company, as the case is still under judicial examination at the cassation level at the Supreme Court.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan perbuatan melawan hukum yang diajukan oleh H. Asyahruddin, SH mengenai permasalahan lahan pendirian menara telekomunikasi *site* Bumi Citra Fajar (BCF) Akuisisi Tulip 1A Sidoarjo Surabaya, dengan Register Perkara No. 30/Pdt.G/2025/PN.Sda. Civil case concerning a lawsuit for unlawful acts filed by H. Asyahruddin, SH, regarding a land dispute for the construction of the telecommunication tower site Bumi Citra Fajar (BCF) Acquisition Tulip 1A Sidoarjo Surabaya, with Case Registration No. 30/Pdt.G/2025/PN.Sda.
Para Pihak **The Parties**	H. Asyahruddin, SH sebagai penggugat, melawan: • PT Telekomunikasi Seluler *Cq*. *Manager Network Operation Support* Jawa Timur Area III Jawa Bali Nusra sebagai tergugat I. • PT Intisel Prodaktifakom *Cq*. PT Intisel Prodaktifakom Ragional Surabaya sebagai tergugat II. • Mitratel sebagai tergugat III. • Sukarno sebagai tergugat IV. H. Asyahruddin, SH acts as the Plaintiff, against: • PT Telekomunikasi Seluler Cq. Manager Network Operation Support East Java Area III Jawa Bali Nusra as Defendant I. • PT Intisel Prodaktifakom Cq. PT Intisel Prodaktifakom Regional Surabaya as Defendant II. • Mitratel as Defendant III. • Sukarno as Defendant IV.
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel telah melakukan upaya pembelaan hukum dalam perkara tersebut, dan telah diputus perkara di tingkat pertama dengan Putusan No. 30/Pdt.G/2025/PN.Sda tanggal 17 Desember 2025, dengan amar putusan sebagai berikut: Mengadili: Dalam provisi: Menolak gugatan provisi penggugat konvensi/tergugat rekonvensi. Dalam konvensi: Dalam eksepsi: Mengabulkan eksepsi tergugat I konvensi/penggugat rekonvensi. Dalam pokok perkara: Menyatakan gugatan penggugat konvensi/tergugat rekonvensi tidak dapat diterima (*niet ontvankelijke verklaard*). Dalam konvensi dan rekonvensi: Menghukum penggugat konvensi/tergugat rekonvensi untuk membayar biaya perkara sejumlah Rp1.550.000,00.

	Mitratel has undertaken legal defense efforts in the case, and the case has been decided at the first instance based on Decision No. 30/Pdt.G/2025/PN.Sda dated December 17, 2025, with the ruling as follows: Adjudicating: On the provisional claim: Rejecting the provisional claim of the conventional plaintiff/reconventional defendant. On the conventional claim: On the exception: Granting the exception of Defendant I in the conventional claim/reconventional plaintiff. On the merits of the case: Declaring the claim of the conventional plaintiff/reconventional defendant inadmissible (niet ontvankelijke verklaard). On the conventional and reconventional claims: Ordering the conventional plaintiff/reconventional defendant to pay court costs in the amount of Rp1,550,000.00.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena perkara tersebut masih ada upaya hukum di tingkat banding dari pihak lawan dan putusan di tingkat pertama akan berkekuatan hukum tetap pada tanggal 2 Januari 2026. There has not yet been any impact on the Company, as the case is still subject to legal remedy at the appellate level by the opposing party, and the first-instance decision will obtain permanent legal force on January 2, 2026.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan yang diajukan oleh Tasman (Mamak Kepala Waris dari Pasukuan Payobada Payuang Panji DT.Mudo) dan Vera Fatmuliasari (Waris/Anggota Kaum dari Pasukuan Payobada Payung Panji DT.Mudo) mengenai permasalahan kepemilikan Tanah Pusako Tinggi termasuk wilayah lahan pendirian menara telekomunikasi *site* Kamang Magek Jorong Rwang Bunian, Nagari Koto Tangah Kabupaten Agam, dengan Register Perkara No. 34/Pdt.G/2025/ PN.Bkt. Civil case concerning a lawsuit filed by Tasman (Mamak Kepala Waris of the Payobada Payuang Panji DT. Mudo clan) and Vera Fatmuliasari (heir/member of the Payobada Payuang Panji DT. Mudo clan) regarding a dispute over the ownership of Tanah Pusako Tinggi, including the land area for the construction of the telecommunication tower site Kamang Magek Jorong Rwang Bunian, Nagari Koto Tangah, Agam Regency, with Case Registration No. 34/Pdt.G/2025/PN.Bkt.
Para Pihak **The Parties**	Tasman (Mamak Kepala Waris dari Pasukuan Payobada Payuang Panji DT.Mudo) sebagai penggugat I dan Vera Fatmuliasari (Waris/Anggota Kaum dari Pasukuan Payobada Payung Panji DT.Mudo) sebagai penggugat II, melawan: • F. DT. Tan Tuah sebagai tergugat I. • Herizal sebagai tergugat II. • Tarmen sebagai tergugat III. • F. ST. Mangkuto sebagai tergugat IV. • Mashuri sebagai tergugat V. • Mitratel sebagai tergugat VI. Tasman (Mamak Kepala Waris of the Payobada Payuang Panji DT. Mudo clan) acts as Plaintiff I and Vera Fatmuliasari (heir/member of the Payobada Payuang Panji DT. Mudo clan) acts as Plaintiff II, against: • F. DT. Tan Tuah as Defendant I. • Herizal as Defendant II. • Tarmen as Defendant III. • F. ST. Mangkuto as Defendant IV. • Mashuri as Defendant V. • Mitratel as Defendant VI.
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel saat ini masih berlangsung melakukan pembelaan hukum dalam pemeriksaan perkara tersebut. Mitratel is currently still conducting legal defense in the examination of the case.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena perkara masih dalam proses pemeriksaan di Pengadilan Negeri Bukit Tinggi. There has not yet been any impact on the Company, as the case is still under examination at the Bukittinggi District Court.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan perbuatan melawan hukum yang diajukan oleh James Areros mengenai permasalahan atas hak kepemilikan lahan pendirian menara telekomunikasi *site* Molas 2 Bunaken Manado, dengan Register Perkara No. 675/Pdt.G/2025/PN.Mnd. Civil case concerning a lawsuit for unlawful acts filed by James Areros regarding a land ownership dispute for the construction of the telecommunication tower site Molas 2 Bunaken Manado, with Case Registration No. 675/Pdt.G/2025/PN.Mnd.
Para Pihak **The Parties**	James Areros sebagai penggugat, melawan: • Josep Areros sebagai tergugat I. • Magdalena Yohanis sebagai tergugat II. • Mitratel sebagai tergugat III. • PT Telekomunikasi Seluler (Telkomsel) sebagai tergugat IV. • Pemerintah Republik Indonesia *Cq*. Menteri Agraria dan Tata Ruang/ATR Badan Pertanahan Nasional Republik Indonesia *Cq*. Kepala Kantor Agraria dan Tata Ruang/ATR Badan Pertanahan Kota Manado, sebagai turut tergugat I.

	James Areros acts as the Plaintiff, against: • Josep Areros as Defendant I. • Magdalena Yohanis as Defendant II. • Mitratel as Defendant III. • PT Telekomunikasi Seluler (Telkomsel) as Defendant IV. • The Government of the Republic of Indonesia Cq. the Minister of Agrarian Affairs and Spatial Planning/ATR, National Land Agency of the Republic of Indonesia Cq. the Head of the Agrarian Affairs and Spatial Planning/ATR Office of the National Land Agency of Manado City, as Co-Defendant I.
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel saat ini masih berlangsung melakukan pembelaan hukum dalam pemeriksaan perkara tersebut. Mitratel is currently still conducting legal defense in the examination of the case.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena perkara masih dalam proses pemeriksaan di Pengadilan Negeri Manado Kelas 1A. There has not yet been any impact on the Company, as the case is still under examination at the Manado District Court Class 1A.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan perbuatan melawan hukum yang diajukan oleh Hj. E. Zaenab mengenai sengketa hak kepemilikan lahan menara telekomunikasi *site* Kebon Nanas Jakarta Timur dengan Register No. 401/Pdt.G/ 2025/PN.Tim. Civil case concerning a lawsuit for unlawful acts filed by Hj. E. Zaenab regarding a land ownership dispute for the telecommunication tower site Kebon Nanas, East Jakarta, with Case Register No. 401/Pdt.G/2025/PN.Tim.
Para Pihak **The Parties**	Hj. E. Zaenab sebagai penggugat, melawan: • PT Telekomunikasi Seluler sebagai tergugat II; • Mitratel sebagai tergugat II. • Akhmad Suyuti sebagai tergugat III. • Akhmad Satiri sebagai tergugat IV. • Fitri Juli Fauziah sebagai tergugat V. • Arie Fahrurrozi sebagai tergugat VI. • Rahmah Zuhrianti sebagai tergugat VII. • H.M. Sani Jamal sebagai tergugat VIII. • Zainal Almanar, SH, Notaris/Pejabat Pembuat Akta Tanah sebagai turut tergugat I. • Kantor Badan Pertanahan Nasional Kota Jakarta Timur, sebagai turut tergugat II. Hj. E. Zaenab acts as the Plaintiff, against: • PT Telekomunikasi Seluler as Defendant I; • Mitratel as Defendant II; • Akhmad Suyuti as Defendant III; • Akhmad Satiri as Defendant IV; • Fitri Juli Fauziah as Defendant V; • Arie Fahrurrozi as Defendant VI; • Rahmah Zuhrianti as Defendant VII; • H.M. Sani Jamal as Defendant VIII; • Zainal Almanar, SH, Notary/Land Deed Official, as Co-Defendant I. • The National Land Agency Office of East Jakarta, as Co-Defendant II.
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel saat ini masih berlangsung melakukan pembelaan hukum dalam pemeriksaan perkara tersebut. Mitratel is currently still conducting legal defense in the examination of the case.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena perkara masih dalam proses pemeriksaan di Pengadilan Negeri Jakarta Timur. There has not yet been any impact on the Company, as the case is still under examination at the East Jakarta District Court.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan perbuatan melawan hukum yang diajukan oleh Ardin Pakilie mengenai sengketa hak kepemilikan lahan menara telekomunikasi site Combat RSUD Pohuwatu Marisa dengan Register Perkara No. 32/Pdt.G/ 2025/PN.Mar. Civil case concerning a lawsuit for unlawful acts filed by Ardin Pakilie regarding a land ownership dispute for the telecommunication tower site Combat RSUD Pohuwatu Marisa, with Case Register No. 32/Pdt.G/2025/PN.Mar.
Para Pihak **The Parties**	Ardin Pakilie sebagai penggugat, melawan: • Karsum Mahi sebagai tergugat I. • One Mbuinga sebagai tergugat II. • Murtin Nento sebagai tergugat III. • Usman R. Ali sebagai tergugat IV. • Upin R. Ali sebagai tergugat V. • Retniwaty Karim sebagai tergugat VI. • PT Telekomunikasi Indonesia (Telkom) Pusat Gorontalo sebagai tergugat VII. • Mitratel sebagai tergugat VIII. • PT Telekomunikasi Seluler (Telkomsel) Tbk Cabang Gorontalo sebagai tergugat IX. • Pemerintah Desa Botubilotahu, Kec. Marisa, Kab. Pohuwatu sebagai turut tergugat I. • Pemerintah Republik Indonesia *Cq*. Kepala Badan Pertanahan Nasional Indonesia di Jakarta *Cq*. Kepala Badan Pertanahan Nasional Propinsi Gorontalo *Cq*. Kepala Badan Pertanahan Nasional Kab. Pohuwatu sebagai turut tergugat II.

	Ardin Pakilie acts as the Plaintiff, against: • Karsum Mahi as Defendant I; • One Mbuinga as Defendant II; • Murtin Nento as Defendant III; • Usman R. Ali as Defendant IV; • Upin R. Ali as Defendant V; • Retniwaty Karim as Defendant VI; • PT Telekomunikasi Indonesia (Telkom) Gorontalo Headquarters as Defendant VII; • Mitratel as Defendant VIII; • PT Telekomunikasi Seluler (Telkomsel) Tbk Gorontalo Branch as Defendant IX. • The Village Government of Botubilotahu, Marisa District, Pohuwatu Regency, as Co-Defendant I. • The Government of the Republic of Indonesia Cq. the Head of the National Land Agency of Indonesia in Jakarta Cq. the Head of the National Land Agency of Gorontalo Province Cq. the Head of the National Land Agency of Pohuwatu Regency, as Co-Defendant II.
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel saat ini masih berlangsung melakukan pembelaan hukum dalam pemeriksaan perkara tersebut. Mitratel is currently still conducting legal defense in the examination of the case.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena perkara masih dalam proses pemeriksaan di Pengadilan Negeri Marisa Kelas II. There has not yet been any impact on the Company, as the case is still under examination at the Marisa District Court Class II.

Pokok Perkara **Merit of the Case**	Perkara perdata gugatan perbuatan melawan hukum yang diajukan oleh Yohanes Kusharto bin SA. Kusno dkk mengenai sengketa hak kepemilikan lahan menara telekomunikasi *site* Penawangan Grobongan Jawa Tengah PID 20TS10B1885 (site Akusisi Edelweiss 1A GRO002) dengan Register Perkara No. 3121/Pdt.G/ 2025/PA.Pwd. Civil case concerning a lawsuit for unlawful acts filed by Yohanes Kusharto bin SA. Kusno et al. regarding a land ownership dispute for the telecommunication tower site Penawangan Grobogan, Central Java PID 20TS10B1885 (Edelweiss 1A GRO002 Acquisition Site), with Case Register No. 3121/Pdt.G/2025/PA.Pwd.
Para Pihak **The Parties**	Yohanes Kusharto bin SA. Kusno dkk sebagai penggugat I sampai dengan XXVII, melawan: • Joni Prihanto BE bin Sarjono sebagai tergugat I. • Budi Santoso bin Sarjono sebagai tergugat II. • Ani Suryani binti Sarjono sebagai tergugat III. • Harijanti Puji Sayekti binti Sarjono sebagai tergugat IV. • Pranyoto Yudho Yuwono bin Sarjono sebagai tergugat V. • Rukmini Dewi Darutami binti Sarjono sebagai tergugat VI. • Giriwati Pututsari binti Sarjono sebagai tergugat VII. • Sasongko Adi Nugroho bin Sarjono sebagai tergugat VIII. • Susanti Widyastuti binti Sarjono sebagai tergugat IX. • Sumarlik sebagai tergugat X. • Candra Reni Sartika binti Sarjono sebagai tergugat XI. • Candra Septiana Reno Sartika binti Sarjono sebagai tergugat XII. • Mitratel sebagai turut tergugat I. • Kantor Pertanahan Kab. Grobongan sebagai turut tergugat II. Yohanes Kusharto bin SA. Kusno et al. act as Plaintiffs I to XXVII, against: • Joni Prihanto BE bin Sarjono as Defendant I; • Budi Santoso bin Sarjono as Defendant II; • Ani Suryani binti Sarjono as Defendant III; • Harijanti Puji Sayekti binti Sarjono as Defendant IV; • Pranyoto Yudho Yuwono bin Sarjono as Defendant V; • Rukmini Dewi Darutami binti Sarjono as Defendant VI; • Giriwati Pututsari binti Sarjono as Defendant VII; • Sasongko Adi Nugroho bin Sarjono as Defendant VIII; • Susanti Widyastuti binti Sarjono as Defendant IX; • Sumarlik as Defendant X; • Candra Reni Sartika binti Sarjono as Defendant XI; • Candra Septiana Reno Sartika binti Sarjono as Defendant XII. • Mitratel as Co-Defendant I. • The Land Office of Grobogan Regency as Co-Defendant II.
Status Penyelesaian Perkara **Case Settlement Status**	Mitratel saat ini masih berlangsung melakukan pembelaan hukum dalam pemeriksaan perkara tersebut. Mitratel is currently still conducting legal defense in the examination of the case.
Pengaruhnya terhadap Perseroan **Impact on the Company**	Belum ada pengaruhnya terhadap Perseroan karena perkara masih dalam proses pemeriksaan di Pengadilan Agama Purwodadi. There has not yet been any impact on the Company, as the case is still under examination at the Purwodadi Religious Court.

Sanksi Administratif [ARA-A.1.11.14] [ARA-B.C.7]

Pada tahun 2025, Perseroan, Entitas Anak, serta Dewan Komisaris dan Direksi yang menjabat tidak menerima sanksi administratif dari pihak otoritas manapun.

Perseroan juga tidak menghadapi sanksi dari regulator terkait keterlambatan atau ketidakpatuhan dalam penyampaian pengumuman atas peristiwa penting (*material event*). Seluruh kewajiban keterbukaan informasi dilaksanakan secara tepat waktu sesuai dengan ketentuan yang berlaku.

Administrative Sanctions [ARA-A.1.11.14] [ARA-B.C.7]

In 2025, the Company, its Subsidiaries, as well as the Board of Commissioners and the Board of Directors that were currently serving did not receive administrative sanctions from any authority.

The Company was not subject to sanctions from regulators for delays or non-compliance in submitting announcements of material events. All information disclosure obligations were fulfilled in a timely manner in accordance with applicable regulations.

Akses Informasi dan Data Perusahaan
Access to Company Information and Data

Perseroan berkomitmen untuk menjaga transparansi informasi kepada seluruh pemangku kepentingan melalui berbagai saluran komunikasi yang mudah diakses. Akses utama terhadap informasi Perseroan disediakan melalui situs resmi https://www.mitratel.co.id/, yang memuat beragam informasi penting, antara lain profil singkat perusahaan, susunan dan profil Dewan Komisaris serta Direksi, produk dan layanan, tata kelola perusahaan, hubungan investor, etika bisnis dan nilai perusahaan, informasi tanggung jawab sosial dan lingkungan (CSR), serta peluang karier.

Selain situs web, Perseroan juga memanfaatkan berbagai platform media sosial untuk memperluas jangkauan informasi kepada publik. Akun resmi Perseroan dapat diakses melalui LinkedIn (PT Dayamitra Telekomunikasi Tbk), Facebook (Mitratel), Instagram (@mitratel), dan X (@mitratel_dmt), serta kanal YouTube (Mitratel).

Dalam rangka mendukung keterbukaan informasi kepada para pemangku kepentingan, Mitratel memanfaatkan berbagai saluran komunikasi, antara lain media massa, situs web Perseroan dalam Bahasa Indonesia dan Bahasa Inggris, media sosial, serta sistem pelaporan elektronik yang terintegrasi dengan Bursa Efek Indonesia dan Otoritas Jasa Keuangan. Selain itu, Perseroan secara konsisten menyampaikan laporan keuangan dan informasi berkala melalui pelaporan triwulanan yang dipublikasikan pada situs web Perseroan dan Bursa Efek Indonesia.

Untuk memperkuat komunikasi dengan komunitas pasar modal, Perseroan juga menyelenggarakan *briefing* analis melalui pelaksanaan *earnings call*. Sepanjang tahun 2025, Mitratel melaksanakan *earnings call* sebanyak 3 kali.

The Company is committed to maintaining information transparency to all stakeholders through various easily accessible communication channels. The main access to the Company's information is provided through the official website of https://www.mitratel.co.id/, which contains a variety of important information, including a brief profile of the Company, the composition and profile of the Board of Commissioners and the Board of Directors, products and services, corporate governance, investor relations, business ethics and corporate values, social and environmental responsibility (CSR) information, and career opportunities.

In addition to the website, the Company also utilizes various social media platforms to expand the reach of information to the public. The Company's official account can be accessed through LinkedIn (PT Dayamitra Telekomunikasi Tbk), Facebook (Mitratel), Instagram (@mitratel), and X (@mitratel_dmt), as well as YouTube channels (Mitratel).

To support information disclosure to stakeholders, Mitratel utilizes various communication channels, including mass media, the Company's website in Indonesian and English, social media, and electronic reporting systems integrated with the Indonesia Stock Exchange and the Financial Services Authority. In addition, the Company consistently delivers financial reports and periodic information through quarterly reporting published on the Company's website and the Indonesia Stock Exchange.

To strengthen communication with the capital market community, the Company also conducts analyst briefings through the implementation of earnings calls. Throughout 2025, Mitratel conducted earnings calls 3 times.

Untuk publikasi, Perseroan memanfaatkan media cetak dan elektronik sebagai sarana penyebaran informasi kepada masyarakat, termasuk bagi pihak yang belum memiliki akses terhadap media digital. Informasi terkait Perseroan disampaikan melalui berbagai kanal media, baik cetak maupun daring, guna menjamin pemerataan akses informasi.

For publication, the Company utilizes print and electronic media as a means of disseminating information to the public, including those who do not have access to digital media. Information related to the Company is conveyed through various media channels, both print and online, to ensure equal access to information.

Selain itu, Perseroan secara rutin menerbitkan siaran pers untuk menyampaikan berbagai informasi penting, termasuk kinerja perusahaan, kegiatan operasional, serta inisiatif strategis lainnya. Seluruh upaya ini mencerminkan komitmen Mitratel dalam menjaga keterbukaan, akuntabilitas, dan hubungan yang konstruktif dengan seluruh pemangku kepentingan.

Furthermore, the Company regularly publishes press releases to convey various important information, including the Company's performance, operational activities, and other strategic initiatives. All of these efforts reflect Mitratel's commitment to maintaining openness, accountability, and constructive relationships with all stakeholders.

Guna mendorong keterlibatan aktif Pemegang Saham di luar pelaksanaan RUPS, Perseroan juga menyelenggarakan berbagai kegiatan komunikasi dan keterlibatan yang terbuka bagi seluruh Pemegang Saham, yaitu:

To encourage the active engagement of Shareholders beyond the implementation of the GMS, the Company also organizes various communication and engagement activities that are open to all Shareholders, namely:

Nama Kegiatan Activity Name	**Tanggal Pelaksanaan** Date of Implementation	**Tempat Pelaksanaan** Location of Implementation	**Deskripsi Acara** Event Description	**Mekanisme Pelaksanaan Acara** Event Implementation Method
Earnings Call 1Q 2025	29 April 2025 April 29, 2025	Kantor Pusat Mitratel Mitratel Head Office	Penyampaian kinerja operasional dan kinerja keuangan Perseroan pada kuartal I tahun 2025 kepada analis dan Pemegang Saham. Presenting the Company's operational and financial performance for the first quarter of 2025 to analysts and Shareholders.	*Online*
Paparan Publik 2025 Public Expose 2025	28 Mei 2025 May 28, 2025	Kantor Pusat Mitratel Mitratel Head Office	Penyampaian kinerja operasional dan kinerja keuangan perseroan pada kuartal I tahun 2025 kepada pers dan publik. Presenting the Company's operational and financial performance for the first quarter of 2025 to the press and the public.	*Offline*
Earnings Call 1H 2025	30 Juli 2025 July 30, 2025	Kantor Pusat Mitratel Mitratel Head Office	Penyampaian kinerja operasional dan kinerja keuangan Perseroan pada semester 1 tahun 2025 kepada analis dan Pemegang Saham. Presenting the Company's operational and financial performance for the first half of 2025 to analysts and Shareholders.	*Online*
Earnings Call 9M 2025	31 Oktober 2025 October 31, 2025	Kantor Pusat Mitratel Mitratel Head Office	Penyampaian kinerja operasional dan kinerja keuangan Perseroan pada 9 bulan tahun 2025 kepada analis dan Pemegang Saham. Presenting the Company's operational and financial performance for the first nine months of 2025 to analysts and Shareholders.	*Online*
Non-Deal Roadshow (NDR) Singapore 2025	15 dan 18 Agustus 2025 August 15 and 18, 2025	Singapura Singapore	Penyampaian kinerja operasional dan keuangan serta peluang investasi Perseroan kepada analis dan investor existing di Singapura. Presenting the Company's operational and financial performance as well as investment opportunities to analysts and existing investors in Singapore.	*Offline*

Nama Kegiatan Activity Name	Tanggal Pelaksanaan Date of Implementation	Tempat Pelaksanaan Location of Implementation	Deskripsi Acara Event Description	Mekanisme Pelaksanaan Acara Event Implementation Method
Non-Deal Roadshow (NDR) Abu Dhabi dan Dubai 2025 Non-Deal Roadshow (NDR) Abu Dhabi and Dubai 2025	15 dan 18 Agustus 2025 August 15 and 18, 2025	Abu Dhabi dan Dubai Abu Dhabi and Dubai	Penyampaian kinerja operasional dan keuangan kepada investor existing di Abu Dhabi dan Dubai. Presenting the Company's operational and financial performance to existing investors in Abu Dhabi and Dubai.	*Offline*

Perseroan juga menerbitkan Laporan Tahunan Perseroan tahun buku 2025 pada tanggal 30 April 2026 dan disampaikan kepada regulator serta dipublikasikan kepada masyarakat sesuai dengan ketentuan yang berlaku. Penyampaian dilakukan secara tepat waktu sebagai bagian dari komitmen Perseroan dalam memenuhi prinsip keterbukaan informasi dan akuntabilitas kepada pemangku kepentingan. **[ARA-B.C.2]**

The Company also issued its Annual Report for the 2025 financial year on April 30, 2026, and submitted it to the regulators as well as published it to the public in accordance with applicable regulations. The submission was carried out in a timely manner as part of the Company's commitment to fulfilling the principles of disclosure and accountability to stakeholders. **[ARA-B.C.2]**

Kode Etik [ARA-A.1.11.15]
Code of Ethics

Perseroan memiliki Kode Etik berupa Etika Bisnis Perusahaan yang menjadi pedoman perilaku bagi seluruh karyawan dalam menjalankan perannya di sepanjang rantai nilai perusahaan. Etika Bisnis Perusahaan ini ditetapkan berdasarkan Peraturan Direksi No. C.Tel.015/HK 200/JDMT-1056000/2022 tentang Etika Bisnis Perusahaan, yang ditandatangani oleh Direktur Utama pada 31 Mei 2022.

The Company establishes the Company's Business Ethics as a Code of Ethics for all employees in carrying out activities along the value chain. The Company's Business Ethics are regulated under the Board of Directors' Regulation No. C.Tel.015/HK 200/JDMT-1056000/2022 on the Company's Business Ethics, which was ratified by the Chief Executive Officer on May 31, 2022.

Pokok-pokok Etika Bisnis Perusahaan
[ARA-A.1.11.15.a]

Etika Bisnis Perusahaan memuat prinsip-prinsip utama yang menjadi pedoman perilaku bagi seluruh insan Perseroan, meliputi hal-hal berikut:

1. Etika kerja karyawan, yaitu sistem nilai atau norma yang digunakan oleh seluruh karyawan dan pemimpin dalam bekerja sehari-hari dengan lingkup sebagai berikut:
   a. Perilaku utama karyawan.
      - Kapasitas dan kapabilitas karyawan.
      - Kewajiban dan larangan.
      - Kerahasiaan Informasi.
      - Infrastruktur.
      - Lingkungan kerja.

Principles of Corporate Business Ethics
[ARA-A.1.11.15.a]

The Company's Business Ethics contain the main principles that serve as a code of conduct for all members of the Company, including the following:

1. Employee work ethics, which is a system of values or norms used by all employees and leaders in their daily work with the following scope:
   a. The main behavior of employees.
      - Employee capacity and capability.
      - Obligations and prohibitions.
      - Confidentiality of information.
      - Infrastructure.
      - Work environment.

b. Perilaku utama pemimpin.
   - Perilaku pemimpin.
   - Perilaku Direksi.
   - Perilaku *Chief Executive Officer* (CEO) dan *Chief Financial and Risk Management Officer* (CFRO).

2. Etika usaha, yaitu sistem nilai atau norma yang dianut oleh Perseroan sebagai acuan Perseroan, manajemen, dan karyawan untuk berhubungan dengan lingkungan dengan lingkup sebagai berikut:
   a. Hubungan dengan regulator.
   b. Hubungan dengan *stakeholders*.
   c. Ketentuan tambahan.

b. Key leader behaviors.
   - Leader behavior.
   - Behavior of the Board of Directors.
   - Behavior of the Chief Executive Officer (CEO) and Chief Financial and Risk Management Officer (CFRO).

2. Business ethics, which is a system of values or norms adopted by the Company as a reference for the Company, management, and employees to relate to the environment with the following scope:
   a. Relationship with regulators.
   b. Relationship with stakeholders.
   c. Additional provisions.

Bentuk Sosialisasi dan Upaya Penyebarluasan Etika Bisnis Perusahaan dan Pakta Integritas [ARA-A.1.11.15.b]

Perseroan menerapkan strategi yang komprehensif dalam menyosialisasikan Etika Bisnis Perusahaan kepada seluruh karyawan di berbagai level melalui media *online* dan *offline*. Para pimpinan bertanggung jawab untuk mengomunikasikan Etika Bisnis Perusahaan serta memastikan pengawasan implementasinya. Sosialisasi ini mencakup prinsip anti-suap, anti-korupsi, anti-pencucian uang, pencegahan pendanaan terorisme, penghindaran pajak, serta ketentuan pengendalian ekspor yang mengacu pada prinsip-prinsip *Office of Foreign Assets Control* (OFAC), guna meningkatkan kesadaran, pemahaman, dan kepatuhan karyawan.

Perseroan juga telah menetapkan Pakta Integritas dan memastikan prinsip-prinsipnya disosialisasikan kepada seluruh tingkatan manajemen dan staf melalui penyebaran yang sistematis menggunakan media email dan intranet. Materi yang disampaikan mencakup elemen utama dalam Pedoman Tata Kelola Perusahaan yang baik (GCG), antara lain etika bisnis, pencegahan kecurangan (*fraud*), manajemen risiko, pengendalian internal (SOA), mekanisme *whistleblowing system*, pelarangan gratifikasi, tata kelola teknologi informasi, serta perlindungan dan keamanan informasi, guna mendukung penerapan praktik tata kelola perusahaan yang baik secara berkelanjutan.

Forms of Dissemination and Efforts to Distribute the Company's Business Ethics and Integrity Pacts [ARA-A.1.11.15.b]

The Company implements a comprehensive strategy to disseminate the Company's Business Ethics to employees at various levels through both online and offline media. Leaders are responsible for communicating the Company's Business Ethics and ensuring oversight of its implementation. This dissemination includes the principles of anti-bribery, anti-corruption, anti-money laundering, prevention of terrorism financing, tax avoidance, as well as export control provisions referring to the principles of the Office of Foreign Assets Control (OFAC), to enhance employees' awareness, understanding, and compliance.

The Company has also established an Integrity Pact and ensured that its principles are disseminated to all levels of management and staff through systematic distribution using email and intranet media. The materials delivered include key elements of the Good Corporate Governance (GCG) Guidelines, among others business ethics, fraud prevention, risk management, internal control (SOA), whistleblowing system mechanisms, prohibition of gratuities, information technology governance, as well as information protection and security, to support the sustainable implementation of good corporate governance practices.

Pernyataan bahwa Etika Bisnis Perusahaan Berlaku bagi Seluruh Tingkatan Organisasi [ARA-A.1.11.15.c]

Perseroan memastikan kepatuhan bahwa Etika Bisnis Perusahaan berlaku secara setara dan wajib dipatuhi oleh Dewan Komisaris, Direksi, Manajemen Senior, dan seluruh karyawan. Komitmen tersebut ditegaskan melalui kewajiban penandatanganan Pakta Integritas. Pada tahun 2025, penandatanganan Pakta Integritas oleh seluruh karyawan telah dilaksanakan pada Mei 2025.

Statement that the Company's Business Ethics Apply to All Levels of the Organization [ARA-A.1.11.15.c]

The Company ensures compliance that the Company's Business Ethics applies equally and must be adhered to by the Board of Commissioners, Board of Directors, Senior Management, and all employees. This commitment is reinforced through the requirement to sign an Integrity Pact. In 2025, the signing of the Integrity Pact by all employees was carried out in May 2025.

Upaya Penegakan Etika Bisnis Perusahaan [ARA-A.1.11.15.b]

Perseroan memastikan kepatuhan terhadap Etika Bisnis Perusahaan melalui penerapan berbagai mekanisme pengawasan dan penegakan. Unit Audit Internal secara rutin melakukan pemeriksaan untuk memastikan kepatuhan terhadap ketentuan yang berlaku, termasuk prinsip anti-suap, anti-korupsi, anti-pencucian uang, pencegahan pendanaan terorisme, dan penghindaran pajak.

Selain itu, fungsi manajemen risiko dan kepatuhan secara berkala melakukan penilaian risiko dengan mengacu pada prinsip-prinsip OFAC guna memastikan kepatuhan terhadap ketentuan peraturan perundang-undangan yang berlaku.

Sebagai bagian dari upaya penegakan, setiap pelanggaran terhadap Etika Bisnis Perusahaan dikenakan sanksi sesuai ketentuan yang berlaku. Pelanggaran yang dikategorikan sebagai tindak pidana dapat dikenakan sanksi disiplin hingga pemutusan hubungan kerja, serta dikenakan proses hukum sesuai dengan peraturan perundang-undangan yang berlaku.

Efforts to Enforce the Company's Business Ethics [ARA-A.1.11.15.b]

The Company ensures compliance with the Company's Business Ethics through the implementation of various monitoring and enforcement mechanisms. The Internal Audit Unit routinely conducts audits to ensure compliance with applicable provisions, including the principles of anti-bribery, anti-corruption, anti-money laundering, prevention of terrorism financing, and tax avoidance.

In addition, the risk management and compliance functions periodically conduct risk assessments by referring to the principles of OFAC to ensure compliance with the prevailing laws and regulations.

As part of enforcement efforts, any violation of the Company's Business Ethics is subject to sanctions in accordance with the applicable provisions. Violations categorized as criminal acts may be subject to disciplinary sanctions up to termination of employment, as well as legal proceedings in accordance with the prevailing laws and regulations.

Total Pelanggaran Etika Bisnis Perusahaan beserta Sanksi yang Diberikan pada Tahun Buku Terakhir

Pada tahun 2025, terdapat 2 laporan kasus pelanggaran Etika Bisnis Perusahaan yang dilakukan oleh insan Perseroan. Seluruh laporan tersebut telah ditindaklanjuti dan diselesaikan.

Total Violations of the Company's Business Ethics and Sanctions Imposed in the Last Financial Year

In 2025, there were 2 reports of violations of the Company's Business Ethics committed by the Company's personnel. All of these reports have been followed up and completed.

Kebijakan Pengungkapan Informasi [ARA-A.1.11.17] [ARA-A.1.11.17.a]

Information Disclosure Policy

Sesuai Peraturan Otoritas Jasa Keuangan No. 04 Tahun 2024 tentang Laporan Kepemilikan atau Perubahan Kepemilikan Saham Perusahaan Terbuka, setiap anggota Dewan Komisaris dan Direksi wajib melaporkan kepemilikan saham atau perubahannya kepada Otoritas Jasa Keuangan dalam jangka waktu paling lambat 5 hari kerja, atau 3 hari kerja melalui sistem pelaporan elektronik. Pada tahun 2025, Perseroan telah menyampaikan laporan kepemilikan saham anggota Dewan Komisaris dan Direksi kepada Otoritas Jasa Keuangan dan Bursa Efek Indonesia melalui sistem *e-reporting*.

In accordance with the Financial Services Authority Regulation No. 04 of 2024 on Reports of Ownership or Change of Share Ownership of Public Companies, members of the Board of Commissioners and the Board of Directors are required to report their share ownership or changes to the Financial Services Authority within a period of no later than 5 working days, or 3 working days through an electronic reporting system. In 2025, the Company already submitted a share ownership report of members of the Board of Commissioners and Board of Directors to the Financial Services Authority and Indonesia Stock Exchange through an e-reporting system.

Transaksi Kepemilikan Saham Dewan Komisaris dan Direksi
[ARA-A.1.11.17.b]

Informasi terkait transaksi kepemilikan saham Dewan Komisaris dan Direksi selama tahun 2025 diuraikan sebagai berikut:

Share Ownership Transactions of the Board of Commissioners and the Board of Directors [ARA-A.1.11.17.b]

Information regarding the share ownership transactions of the Board of Commissioners and the Board of Directors during 2025 is presented as follows:

Tanggal Transaksi Transaction Date	Jumlah Saham dan Presentase Kepemilikan Saham Number of Shares and Percentage of Share Ownership					Harga Penjualan per Saham Sale Price per Share (Rp)	Status Kepemilikan Ownership Status	Pelaporan ke Otoritas Jasa Keuangan Reporting to the Financial Services Authority.
	Sebelum Transaksi Before the Transaction		Jumlah Saham yang Dijual Number of Shares Sold	Setelah Transaksi After the Transaction				
	Lembar Saham Number of Shares	(%)		Lembar Saham Number of Shares	(%)			
Agus Winarno								
7 November 2025 November 7, 2025	157.500	0,0002	200	157.300	0,0002	560	Langsung Direct	11 Desember 2025 December 11, 2025

Sistem Pelaporan Pelanggaran [ARA-A.1.11.18] [ARA-A.1.11.18.e3]
Whistleblowing System

Perseroan menerapkan Mitratel Integrity Line sebagai sistem pelaporan pelanggaran (*whistleblowing system*) dalam mendukung penerapan prinsip GCG. Mekanisme ini berfungsi sebagai bagian dari pengendalian internal yang bertujuan mencegah, mendeteksi, dan menindak *fraud* maupun pelanggaran yang berpotensi merugikan perusahaan. Mitratel Integrity Line menyediakan saluran resmi bagi karyawan dan pihak eksternal untuk menyampaikan laporan secara tertib dan terarah.

The Company implements Mitratel Integrity Line as a whistleblowing system to support the implementation of GCG principles. This mechanism functions as part of internal control that aims to prevent, detect, and take action against fraud and violations that have the potential to harm the Company. Mitratel Integrity Line provides an official channel for employees and external parties to submit reports in an orderly and directed manner.

Cara Penyampaian Laporan Pelanggaran
[ARA-A.1.11.18.a]

Perseroan, melalui kerja sama dengan pihak ketiga, menyediakan 6 saluran pelaporan independen yang mencakup:

1. Saluran Telepon Khusus *Whistleblowing System*
   Laporan dapat dibuat melalui nomor telepon 021 5088 0144. Layanan ini bersifat rahasia dan pelapor tidak diharuskan untuk mengungkapkan identitas, kecuali pelapor memilih untuk mengungkapkannya. Pelapor harus memberikan informasi sebanyak mungkin untuk memfasilitasi tindakan atau penyelidikan selanjutnya.

How to Submit Violation Reports
[ARA-A.1.11.18.a]

The Company, through cooperation with third parties, provides 6 independent reporting channels which include:

1. Dedicated Whistleblowing Phone Line
   Reports can be made via telephone number 021 5088 0144. This service is confidential, and the reporter is not required to disclose identity, unless the reporter chooses to do so. The reporter should provide as much information as possible to facilitate further action or investigation.

2. Surat Pos
   Surat berisi aduan beserta Lembar Muka. Pengungkapan dapat dikirimkan melalui pos ke:
   Mitratel Integrity Line
   PO Box 2802
   JKP 10028
3. SMS dan WhatsApp
   Pengaduan dapat mengirimkan SMS dan WhatsApp ke nomor 0811 1992 3336.
4. Situs *Whistleblowing System*
   Pelapor dapat membuat laporan melalui situs https://idn.deloitte-halo.com/mitratelwbs/.
5. Faksimile
   Laporan dapat dikirimkan melalui faksimile ke nomor 021 5088 0244.
6. *Email*
   Pelapor dapat mengirimkan aduan melalui *email* ke mitratelwbs@tipoffs.info.

Sementara itu, jenis pengaduan yang dapat disampaikan melalui *Mitratel Integrity Line* meliputi:

1. Permasalahan akuntansi dan pengendalian internal atas pelaporan keuangan yang berpotensi mengakibatkan salah saji material dalam Laporan Keuangan.
2. Permasalahan audit, terutama yang menyangkut independensi kantor akuntan publik.
3. Pelanggaran terhadap peraturan perundangan dan peraturan pasar modal yang berkaitan dengan operasi Perseroan.
4. Pelanggaran terhadap peraturan internal yang berpotensi mengakibatkan kerugian bagi Perseroan.
5. Kecurangan (*fraud*) dan/atau penyalahgunaan jabatan dan/atau dugaan korupsi yang dilakukan oleh pejabat dan/atau karyawan Perseroan.
6. Segala tindakan pejabat, karyawan Perseroan yang termasuk ke dalam tindakan pencucian uang dan transaksi keuangan mencurigakan lainnya yang berpotensi melanggar regulasi Anti-Pencucian Uang dan Pencegahan Pendanaan Terorisme (APU-PPT).
7. Segala tindakan pejabat, karyawan Perseroan yang mengarah ke dalam skema pendanaan kegiatan terorisme dan/atau segala hubungan bisnis dengan individu atau perusahaan yang diketahui atau diduga merupakan teroris atau organisasi teroris/kriminal atau terdaftar pada daftar *blacklist* regulator APU-PPT atau aparat penegak hukum.
8. Segala tindakan pejabat, karyawan Perseroan yang mengarah kepada penggelapan atau penghindaran pajak.
9. Segala tindakan atau aktivitas pejabat, karyawan Perseroan yang melibatkan individu atau entitas yang terkena sanksi ekonomi, yang dapat berpotensi melanggar kebijakan sanksi dan pengendalian ekspor dengan memperhatikan dan melakukan pemeriksaan silang (*cross reference*) terhadap prinsip-prinsip yang secara umum ditetapkan oleh OFAC.

2. Postal Mail
   The letter of complaint along with the Disclosure Cover Sheet can be sent by post to:
   Mitratel Integrity Line
   PO Box 2802
   JKP 10028
3. SMS and WhatsApp
   Complaints can be sent via SMS and WhatsApp to 0811 1992 3336.
4. Whistleblowing Site
   The reporter can make a report through the website https://idn.deloitte-halo.com/mitratelwbs/.
5. Facsimile
   Reports can be submitted via facsimile to 021 5088 0244.
6. E-mail
   Reporters can send complaints via e-mail to mitratelwbs@tipoffs.info.

Meanwhile, the types of complaints that can be submitted through Mitratel Integrity Line include:

1. Accounting and internal control issues over financial reporting that could potentially result in material misstatements in the Financial Statements.
2. Audit issues, especially those concerning the independence of the public accounting firm.
3. Violations of laws and regulations and capital market regulations relating to the Company's operations.
4. Violations of internal regulations that could potentially result in losses to the Company.
5. Fraud and/or abuse of position and/or allegations of corruption committed by officers and/or employees of the Company.
6. All actions of the Company's officials, employees that are included in money laundering and other suspicious financial transactions that have the potential to violate Anti-Money Laundering and Prevention of Financing of Terrorism (AML-CFT) regulations.
7. Any actions of the Company's officers, employees that lead to terrorism activity funding schemes and/or any business relationships with individuals or companies that are known or suspected to be terrorists or terrorist/criminal organizations or listed on the blacklist of AML-CTF regulators or law enforcement officials.
8. All actions of officers, employees of the Company that lead to tax evasion or avoidance.
9. Any actions or activities of officers, employees of the Company involving individuals or entities subject to economic sanctions, which may potentially violate the sanctions and export control policies with due regard and cross reference to the principles generally established by OFAC.

10. Perilaku Direksi dan Manajemen yang tidak terpuji dan berpotensi mencemarkan reputasi Perseroan atau mengakibatkan kerugian bagi Perseroan. Perilaku Direksi dan Manajemen yang tidak terpuji antara lain meliputi tidak jujur, ada benturan kepentingan (*conflict of interest*) dengan Perseroan, atau memberikan informasi menyesatkan kepada publik.

Laporan yang disampaikan wajib dilakukan secara bertanggung jawab dan tidak bersifat fitnah atau merugikan reputasi pihak lain. Untuk memastikan validitasnya, setiap pengaduan yang diterima dan ditindaklanjuti sekurangnya harus memuat:

1. Pengaduan disampaikan secara tertulis.
2. Memuat identitas pelapor (Dewan Komisaris akan menjaga kerahasiaan identitas pelapor).
3. Informasi yang memberikan petunjuk mengenai permasalahan yang dilaporkan, seperti di mana, kapan, dan siapa yang terlibat dalam permasalahan tersebut.
4. Informasi harus didukung dengan bukti-bukti yang cukup dan dapat diandalkan sebagai data awal untuk melakukan pemeriksaan lebih lanjut.

Perlindungan bagi Pelapor [ARA-A.1.11.18.b]

Perseroan menjamin kerahasiaan identitas pelapor, baik dari internal maupun eksternal, dalam setiap laporan dugaan pelanggaran. Mitratel juga menjunjung tinggi asas praduga tak bersalah serta memastikan setiap aduan ditangani secara objektif dan rahasia.

Prosedur Penanganan dan Pihak yang Mengelola Laporan Pelanggaran
[ARA-A.1.11.18.c] [ARA-A.1.11.18.d]

Penanganan pengaduan dalam Mitratel Integrity Line dilakukan secara berjenjang dan mencakup beberapa tahap. Unit yang bertanggung jawab menerima laporan memantau pengaduan dari berbagai saluran dan melakukan verifikasi untuk memastikan validitas laporan. Pengaduan yang memenuhi syarat diproses lebih lanjut sesuai tingkat keterlibatan, seperti pengaduan yang melibatkan anggota Direksi atau Komisaris, disampaikan ke Komite Audit atau Direktur Utama dengan tembusan kepada pihak terkait. Jika pengaduan melibatkan karyawan atau mitra kerja, laporan ditangani oleh Komite Audit, Direktur Utama, dan Unit Audit Internal.

10. Behavior of the Board of Directors and Management that is not commendable and has the potential to tarnish the Company's reputation or cause losses to the Company. Disgraceful behavior of the Board of Directors and Management includes dishonesty, conflict of interest with the Company, or providing misleading information to the public.

The report submitted must be carried out responsibly and not defamatory or detrimental to the reputation of other parties. To ensure its validity, any complaint received and acted upon must contain, at least:

1. Complaints are submitted in writing.
2. Contains the identity of the reporter (the Board of Commissioners will maintain the confidentiality of the reporter's identity).
3. Information that provides clues about the reported issue, such as where, when, and who is involved in the issue.
4. Information must be supported by sufficient and reliable evidence as preliminary data to conduct further examination.

Protection for Whistleblowers [ARA-A.1.11.18.b]

The Company guarantees confidentiality of identity of the complainant, both internally and externally, in every report of alleged violations. Mitratel also upholds the principle of presumption of innocence and ensures that every complaint is handled objectively and confidentially.

Handling Procedures and Parties Managing Violation Reports
[ARA-A.1.11.18.c] [ARA-A.1.11.18.d]

Handling of complaints in Mitratel Integrity Line is carried out in stages and includes several stages. The unit responsible for receiving reports monitors complaints from various channels and conducts verification to ensure the validity of the report. Eligible complaints are further processed according to the level of involvement, such as complaints involving members of the Board of Directors or Board of Commissioners, submitted to the Audit Committee or Chief Executive Officer with a copy to the relevant party. If the complaint involves employees or work partners, the report is handled by the Audit Committee, President Director, and Internal Audit Unit.

Pengaduan yang membutuhkan pendalaman dilakukan melalui pemeriksaan oleh Unit Audit Internal atau pihak independen jika diperlukan. Hasil pemeriksaan disampaikan kepada Komite Audit dan Direktur Utama sebagai laporan untuk ditindaklanjuti. Jika diperlukan, Komite Audit dapat menunjuk pihak independen untuk investigasi lanjutan, dengan persetujuan Dewan Komisaris. Apabila Dewan Komisaris tidak menyetujui penggunaan pihak independen, investigasi internal dilakukan sesuai prosedur yang berlaku.

Sementara itu, proses investigasi sebagai tindak lanjut Laporan Hasil Pemeriksaan Pendahuluan dilakukan oleh Unit Audit Internal bekerja sama dengan Komite Investigasi yang dibentuk oleh Direktur Utama. Komite Investigasi menelaah permasalahan untuk menentukan kebutuhan tenaga ahli atau bantuan lainnya, terutama jika menyangkut Entitas Anak. Jika diperlukan, tim investigasi dapat melibatkan personel internal atau tenaga ahli untuk menyusun Laporan Hasil Investigasi. Laporan tersebut disampaikan kepada Direktur Utama dan/atau Komite Audit untuk evaluasi dan tindak lanjut sesuai kebutuhan.

Pada tahun 2025, Perseroan menggunakan jasa pihak independen dalam pengelolaan Mitratel Integrity Line, yaitu melalui kerja sama dengan Deloitte sebagai pengelola sistem pelaporan pelanggaran (whistleblowing system). Melalui mekanisme ini, Perseroan memastikan bahwa setiap laporan yang disampaikan dapat dikelola secara independen, objektif, dan profesional, sekaligus menjamin kerahasiaan identitas pelapor serta keamanan informasi yang diterima. Pendekatan ini mencerminkan komitmen Perseroan dalam menjaga integritas, transparansi, serta penerapan GCG.

Pengungkapan Pengaduan melalui Sistem Pelaporan Pelanggaran pada Tahun 2025

[ARA-A.1.11.18.e] [ARA-A.1.11.18.e1] [ARA-A.1.11.18.e2]

Sepanjang tahun 2025, Perseroan menerima sebanyak 19 laporan melalui Mitratel Integrity Line. Dari jumlah tersebut, tidak ada laporan yang memenuhi kriteria untuk diproses lebih lanjut.

Complaints that require deepening are examined by the Internal Audit Unit or independent parties if necessary. The examination results are submitted to the Audit Committee and Chief Executive Officer as a report for follow-up. If necessary, the Audit Committee may appoint an independent party for further investigation, with the approval of the Board of Commissioners. If the Board of Commissioners does not approve the use of an independent party, the internal investigation is conducted in accordance with applicable procedures.

Meanwhile, the investigation process as a follow-up to the Preliminary Audit Report is conducted by the Internal Audit Unit in collaboration with the Investigation Committee formed by the Chief Executive Officer. The Investigation Committee reviews the issues to determine the need for experts or other assistance, especially if it involves a Subsidiary. If necessary, the investigation team may involve internal personnel or experts to prepare the Investigation Report. The report is submitted to the Chief Executive Officer and/or Audit Committee for evaluation and follow-up as needed.

In 2025, the Company engaged the services of an independent party in managing the Mitratel Integrity Line, through collaboration with Deloitte as the manager of the whistleblowing system. Through this mechanism, the Company ensures that every report submitted is managed in an independent, objective, and professional manner, while also ensuring the confidentiality of the whistleblower's identity and the security of the information received. This approach reflects the Company's commitment to maintaining integrity, transparency, and the implementation of GCG.

Disclosure of Complaints through Whistleblowing System in 2025

[ARA-A.1.11.18.e] [ARA-A.1.11.18.e1] [ARA-A.1.11.18.e2]

Throughout 2025, the Company received 19 reports through the Mitratel Integrity Line. Of this number, none met the criteria to be processed further.

Kebijakan Anti-Penyuapan dan Korupsi [ARA-A.1.11.19] [ARA-A.1.11.19.a] [ARA-A.1.11.19.c]

Anti-Bribery and Corruption Policy

Mitratel menyadari bahwa praktik penyuapan dan korupsi dapat menimbulkan konsekuensi serius, mulai dari proses hukum yang memakan waktu dan biaya besar hingga kerugian material serta reputasional yang signifikan. Untuk mencegah risiko tersebut, Perseroan menerapkan kebijakan kepatuhan yang komprehensif dan mengikat seluruh unsur organisasi, termasuk Dewan Komisaris, Direksi, pejabat, karyawan, serta pihak ketiga yang mewakili Perseroan. Komitmen ini diwujudkan melalui penerapan berbagai regulasi internal, antara lain:

1. Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel. 019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.
2. Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.017/HK 200/JDMT-1056000/2022 tentang Pakta Integritas.
3. Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT-1056000/2022 tentang Etika Bisnis Perusahaan.
4. Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. PD. 0009/HK 290/DMT-11120000/2023 tentang Pengesahan Keputusan Dewan Komisaris No. 005/DEKOM-DMT/02/2023 tentang Kebijakan dan Prosedur Penanganan Pengaduan (*Whistleblowing System*) dalam Lingkungan PT Dayamitra Telekomunikasi Tbk *Group*.
5. Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025.

Seluruh kebijakan tersebut menjadi landasan penerapan prinsip anti-korupsi, anti-penyuapan, dan anti-pencucian uang yang sejalan dengan ketentuan perundang-undangan nasional, termasuk Undang-Undang No. 31 Tahun 1999 yang diubah dalam Undang-Undang No. 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi dan Undang-Undang No. 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang.

Adapun pedoman mengenai perilaku yang dianggap dapat diterima (*acceptable behaviour*) bagi seluruh insan Perseroan diatur dalam berbagai kebijakan internal, antara lain Kebijakan Etika Bisnis, Pakta Integritas, serta Peraturan Perusahaan, yang menjadi acuan dalam menjalankan aktivitas usaha secara berintegritas, transparan, dan sesuai dengan prinsip tata kelola perusahaan yang baik.

Mitratel recognizes that bribery and corruption practices can have serious consequences, ranging from time-consuming and costly legal processes to significant material and reputational losses. To prevent these risks, the Company implements a comprehensive and binding compliance policy for all elements of the organization, including the Board of Commissioners, the Board of Directors, officers, employees, and third parties representing the Company. This commitment is realized through the implementation of various internal regulations, among others:

1. Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on the Guidelines for Good Corporate Governance (GCG) Management of the Mitratel Group.
2. Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.017/HK 200/JDMT-1056000/2022 on the Integrity Pact.
3. Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT-1056000/2022 on the Company's Business Ethics.
4. Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. PD.0009/HK 290/DMT-11120000/2023 on the Ratification of the Board of Commissioners Decision No. 005/DEKOM-DMT/02/2023 on the Whistleblowing System Policy and Procedures within the PT Dayamitra Telekomunikasi Tbk Group.
5. Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on Guidelines for the Working Procedures of the Board of Commissioners and the Board of Directors (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

All these policies serve as the basis for applying anti-corruption, anti-bribery, and anti-money laundering principles in line with the provisions of national laws and regulations, including Law No. 31 of 1999 as amended in Law No. 20 of 2001 on the Eradication of Corruption Act and Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering Crimes.

The guidelines regarding acceptable behaviour for all Company personnel are stipulated in various internal policies, including the Code of Business Ethics, Integrity Pact, and Company Regulations, which serve as references in conducting business activities with integrity, transparency, and in accordance with good corporate governance principles.

Sosialisasi Kebijakan Anti-Penyuapan dan Korupsi [ARA-A.1.11.19.b]

Perseroan menanamkan budaya anti-penyuapan dan korupsi melalui sosialisasi kebijakan kepada seluruh karyawan sebagai bagian dari komitmen integritas perusahaan. Setiap karyawan wajib menandatangani pakta integritas sebagai bentuk kepatuhan terhadap prinsip etika dan tata kelola. Bagi karyawan baru, pemahaman terhadap kebijakan ini diberikan sejak awal melalui program *induction* agar nilai-nilai anti-penyuapan dan korupsi tertanam sejak tahap orientasi.

Pada tahun 2025, Perseroan melaksanakan pelatihan terkait anti-penyuapan dan korupsi yang diungkapkan sebagai berikut:

Dissemination of Anti-Bribery and Corruption Policy [ARA-A.1.11.19.b]

The Company instills an anti-bribery and corruption culture through policy dissemination in all employees as part of the Company's integrity commitment. Every employee is required to sign an integrity pact as a form of compliance with ethical and governance principles. For new employees, an understanding of this policy is provided from the beginning through an induction program so that anti-bribery and corruption values are embedded from the orientation stage.

In 2025, the Company carried out training related to anti-bribery and corruption as follows:

Materi Pelatihan Training Material	**Peserta** Participants	**Penyelenggara** Organizer
Whistleblowing System Classroom	Seluruh karyawan Mitratel All Mitratel employees	MyDigiLearn
Whistleblowing System Sharing Session	Seluruh karyawan Mitratel All Mitratel employees	Delloite
Pop Up Whistleblowing System Oneflux	Seluruh karyawan Mitratel All Mitratel employees	Unit Audit Internal Mitratel Mitratel Internal Audit Unit
Seminar Pencegahan Korupsi Anti-Corruption Seminar	1 karyawan Unit Legal 1 employee from the Legal Unit	Perkumpulan Anti Korupsi dan Kriminalitas Indonesia Indonesian Anti-Corruption and Crime Association
Workshop Nasional: Tindak Pidana Korupsi *Workshop* Nasional: Corruption Crimes	1 karyawan Unit Legal 1 employee from the Legal Unit	Lembaga Berantas Korupsi Indonesia Indonesian Anti-Corruption Institution

Kebijakan Keterlibatan Politik
Political Invovement Policy

Perseroan menghormati hak setiap karyawan sebagai warga negara untuk berpartisipasi dalam kehidupan sosial dan politik. Namun, guna menjaga profesionalisme, netralitas, serta menghindari konflik kepentingan, Perseroan membatasi seluruh bentuk keterlibatan politik karyawan sebagaimana diatur dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. PD. 0013/HK 200/DMT-10000000/2024 tentang Peraturan Perusahaan dan Peraturan Direksi No. C.Tel.015/HK 200/JDMT-1056000/2022 tentang Etika Bisnis Perusahaan. Berdasarkan ketentuan tersebut, karyawan dilarang menjadi anggota atau pengurus partai politik, menggunakan jabatan atau fasilitas perusahaan untuk kegiatan politik, maupun melakukan aktivitas politik yang berpotensi memengaruhi kinerja dan independensi Perseroan.

Sepanjang tahun 2025, tidak terdapat karyawan Mitratel yang terlibat dalam kegiatan politik, dan tidak ada dana perusahaan yang digunakan untuk mendukung aktivitas politik dalam bentuk apa pun.

The Company respects every employee's right as a citizen to participate in social and political life. However, in order to maintain professionalism, neutrality, and avoid conflict of interest, the Company limits all forms of employee political involvement as stipulated in Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. PD.0013/HK 200/DMT-10000000/2024 on Company Regulations and Board of Directors' Regulation No. C.Tel.015/HK 200/JDMT-1056000/2022 on Corporate Business Ethics. Based on these provisions, employees are prohibited from becoming members or administrators of political parties, using Company positions or facilities for political activities, or engaging in political activities that have the potential to affect the Company's performance and independence.

Throughout 2025, no Mitratel employees were involved in political activities, and no company funds was used to support political activities of any kind.

Kebijakan Perlakuan Adil terhadap Pemegang Saham

Policy on Fair Treatment of Shareholders

Berdasarkan Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group, Perseroan berkomitmen melindungi hak-hak Pemegang Saham serta memastikan perlakuan yang adil dan setara bagi seluruh pihak. Mitratel menerapkan prinsip kesetaraan (*equal treatment*) dalam setiap kebijakan dan keputusan korporasi, yang meliputi:

1. Setiap Pemegang Saham memiliki perlakuan yang sama atau setara tanpa diskriminasi dalam bentuk apa pun.
2. Setiap Pemegang Saham dengan hak suara yang sah berhak menyampaikan pendapat atau mengeluarkan suara sesuai dengan jumlah saham yang dimilikinya.
3. Setiap Pemegang Saham berhak memperoleh informasi yang lengkap, akurat, dan tepat waktu mengenai kegiatan dan kondisi perusahaan.

Mitratel juga menerapkan kebijakan tegas yang melarang Dewan Komisaris, Direksi, dan seluruh karyawan memanfaatkan informasi material yang belum tersedia untuk publik (*non-public information*) demi kepentingan pribadi maupun pihak lain. Ketentuan ini diatur dalam Pedoman Pengelolaan GCG dan peraturan internal Perseroan. Sebagai bentuk penerapan prinsip integritas dan transparansi, Perseroan menegaskan bahwa orang dalam dilarang melakukan hal-hal berikut:

1. Mempengaruhi pihak lain untuk melakukan pembelian atau penjualan efek berdasarkan informasi yang dimiliki.
2. Memberikan informasi orang dalam kepada pihak lain yang diduga akan menggunakan informasi tersebut untuk melakukan transaksi efek, baik pembelian maupun penjualan.

Based on the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on the Guidelines for Implementation of Good Corporate Governance (GCG) of Mitratel Group, the Company is committed to protecting Shareholders' rights and ensuring fair and equal treatment for all parties. Mitratel applies the principle of equal treatment in every corporate policy and decision, which includes:

1. Every Shareholder has the same or equal treatment without discrimination of any kind.
2. Each Shareholder with valid voting rights has the right to express opinions or cast votes in accordance with the number of shares they own.
3. Each Shareholder has the right to obtain complete, accurate, and timely information regarding the Company's activities and conditions.

Mitratel also implements a strict policy prohibiting the Board of Commissioners, the Board of Directors, and all employees from using material non-public information for personal interests or for the benefit of other parties. This provision is regulated in the GCG Management Guidelines and the Company's internal regulations. As part of the implementation of integrity and transparency principles, the Company stipulates that insiders are prohibited from engaging in the following actions:

1. Influencing other parties to purchase or sell securities based on the information possessed.
2. Providing inside information to other parties who are suspected of using the information to conduct securities transactions, either purchases or sales.



Kebijakan untuk Mencegah Terjadinya *Insider Trading* [ARA-B.A.6]

Guidelines for Affiliated Transactions and Conflict of Interest

Perseroan menegakkan prinsip integritas dengan menerapkan kebijakan tegas dalam pengelolaan benturan kepentingan untuk mencegah terjadinya *insider trading* guna memastikan praktik tata kelola yang transparan dan akuntabel. Langkah ini bertujuan menjaga hubungan yang sehat dengan seluruh pemangku kepentingan serta mendukung peningkatan nilai Perseroan secara berkelanjutan. Sebagai wujud komitmen tersebut, Mitratel telah menetapkan Prosedur Transaksi Afiliasi dan Transaksi Benturan Kepentingan pada 12 November 2021. Kebijakan ini juga mengatur larangan bagi Direksi, Dewan Komisaris, dan seluruh pihak internal untuk melakukan transaksi saham Perseroan dengan memanfaatkan informasi material yang belum tersedia untuk publik. Pengawasan terhadap kepatuhan kebijakan ini dilakukan melalui fungsi compliance dan didukung oleh sosialisasi serta peningkatan kesadaran internal secara berkelanjutan. Dengan kebijakan ini, Perseroan memastikan terciptanya perdagangan saham yang adil, transparan, dan berintegritas.

Dalam 3 tahun terakhir, tidak terdapat kejadian perdagangan orang dalam (insider trading) yang melibatkan Direksi, Dewan Komisaris, manajemen, maupun karyawan Perseroan. Perseroan menerapkan kebijakan yang ketat terkait larangan pemanfaatan informasi material yang belum dipublikasikan, termasuk pengaturan blackout period dan kewajiban pelaporan kepemilikan saham oleh pihak internal. [ARA-B.C.4]

The Company upholds the principle of integrity by implementing a strict policy in managing conflict of interest to prevent insider trading, in order to ensure transparent and accountable governance practices. This measure aims to maintain healthy relationships with all stakeholders and to support the sustainable enhancement of the Company's value. As a manifestation of this commitment, Mitratel has established the Procedure for Affiliated Transactions and Conflict of Interest Transactions on November 12, 2021. This policy also stipulates the prohibition for the Board of Directors, the Board of Commissioners, and all internal parties from conducting transactions in the Company's shares by utilizing material information that is not yet available to the public. Compliance with this policy is monitored through the compliance function and supported by continuous socialization and internal awareness enhancement. Through this policy, the Company ensures the establishment of fair, transparent, and integrity-driven share trading.

In the past three years, there have been no incidents of insider trading involving the Board of Directors, the Board of Commissioners, management, or employees of the Company. The Company implements strict policies regarding the prohibition of the use of unpublished material information, including the regulation of blackout periods and the obligation to report share ownership by internal parties. [ARA-B.C.4]

Transaksi Afiliasi

Transaksi yang berpotensi atau tergolong sebagai transaksi afiliasi yaitu aktivitas atau transaksi antara Mitratel (sebagai perusahaan terbuka) dengan pihak yang memiliki hubungan afiliasi. Afiliasi dapat berupa hubungan keluarga, kepemilikan saham, kesamaan pengendali, atau keterlibatan Direksi dan Komisaris dalam perusahaan yang bertransaksi.

Jenis transaksi afiliasi yang diatur meliputi:
1. Penyertaan modal dalam perusahaan lain.
2. Pembelian, penjualan, atau tukar-menukar aset.
3. Penyediaan dan penerimaan jasa.
4. Sewa-menyewa aset.
5. Pinjam-meminjam dana dan penjaminan aset.
6. Pemberian jaminan perusahaan (*corporate guarantee*).

Untuk menjamin keterbukaan dan kepatuhan terhadap prinsip GCG, Mitratel menerapkan prosedur khusus dalam pelaksanaan

Affiliated Transactions

Transactions that are potentially or classified as affiliated transactions are activities or transactions between Mitratel (as a public company) and parties that have an affiliated relationship. Affiliation can be in the form of family relationships, share ownership, common control, or involvement of Board of Directors and Board of Commissioners in the transacting company.

Types of affiliated transactions that are regulated include:
1. Capital participation in other companies.
2. Purchase, sale, or exchange of assets.
3. Provision and receipt of services.
4. Lease of assets.
5. Lending of funds and pledging of assets.
6. Provision of corporate guarantees.

To ensure transparency and compliance with GCG principles, Mitratel applies specific procedures in making each affiliated

setiap transaksi afiliasi agar seluruh proses berlangsung secara transparan, objektif, dan sesuai ketentuan yang berlaku, yaitu:

1. Identifikasi dan klasifikasi, yaitu unit pelaksana melakukan identifikasi transaksi dan mengklasifikasikan apakah transaksi masuk dalam kategori transaksi afiliasi. Koordinasi dengan *Investor Relations*, yaitu semua rencana transaksi harus dikonsultasikan dengan Unit *Investor Relations*, yang akan melakukan analisis lebih lanjut. Evaluasi dan persetujuan:
   a. Jika transaksi memerlukan penilaian kewajaran, maka akan melibatkan pihak independen (penilai).
   b. Untuk transaksi yang tidak memerlukan persetujuan Pemegang Saham Independen, cukup dilakukan keterbukaan informasi kepada Otoritas Jasa Keuangan dan publik.
   c. Jika transaksi melebihi batasan nilai tertentu atau berisiko terhadap kelangsungan usaha, maka perlu mendapatkan persetujuan Pemegang Saham Independen dalam RUPS.
2. Pengungkapan dalam Laporan Tahunan, yaitu semua transaksi yang signifikan harus dicantumkan dalam Laporan Tahunan sebagai bagian dari keterbukaan informasi.

Transaksi Berelasi [ARA-B.A.8]

Perseroan memiliki kebijakan dan mekanisme yang mengatur penelaahan serta persetujuan atas transaksi afiliasi dan/atau transaksi dengan pihak berelasi, termasuk yang bersifat material atau signifikan, guna memastikan bahwa setiap transaksi dilaksanakan secara wajar, transparan, dan memberikan manfaat terbaik bagi Perseroan serta Pemegang Saham.

Ketentuan tersebut diatur dalam Peraturan Direksi No. C.Tel.001/HK 200/JDMT-1340000/2021 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan, serta Peraturan Direksi No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group. Selain itu, Perseroan juga mengacu pada standar akuntansi yang berlaku, yaitu PSAK No. 7 tentang Pengungkapan Pihak-Pihak Berelasi, serta peraturan pasar modal yang relevan.

Dalam pelaksanaannya, transaksi dengan pihak berelasi yang memenuhi kriteria materialitas atau ambang batas tertentu wajib memperoleh persetujuan sesuai ketentuan Anggaran Dasar Perseroan sebagaimana termuat dalam Akta No. 60 tanggal 28 Mei 2025, serta Keputusan Dewan Komisaris No. 002/DEKOM-DMT/04/2022 tentang Pengaturan Besaran Perbuatan Tertentu Direksi yang Harus Mendapatkan Persetujuan Tertulis Dewan Komisaris.

transaction, ensuring transparent, and objective process in line with the prevailing regulations, as follows:

1. Identification and classification, where the implementing unit identifies transactions and classifies whether the transaction falls into the category of affiliated transactions. Coordination with Investor Relations, i.e. all transaction plans must be consulted with the Investor Relations Unit, which will conduct further analysis. Evaluation and approval:
   a. If the transaction requires a fairness assessment, it will involve an independent party (appraiser).
   b. For transactions that do not require the approval of Independent Shareholders, it is sufficient to disclose information to the Financial Services Authority and the public.
   c. If the transaction exceeds a certain value limit or poses a risk to business continuity, it is necessary to obtain the approval of Independent Shareholders in the GMS.
2. Disclosure in the Annual Report, i.e. all significant transactions must be included in the Annual Report as part of the information disclosure.

Related Party Transactions [ARA-B.A.8]

The Company has policies and mechanisms governing the review and approval of affiliated transactions and/or transactions with related parties, including those of material or significant nature, to ensure that each transaction is made fairly, transparently, and provides the best benefits for the Company and its Shareholders.

These provisions are stipulated in Board of Directors' Regulation No. C.Tel.001/HK 200/JDMT-1340000/2021 on Affiliated Transactions and Conflict of Interest Transactions, and Board of Directors' Regulation No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for Good Corporate Governance (GCG) Management for Mitratel Group. Furthermore, the Company also adheres to applicable accounting standards, PSAK No. 7 on Disclosure of Related Parties, as well as relevant capital market regulations.

In its implementation, transactions with related parties that meet certain materiality criteria or thresholds are required to obtain approval in accordance with the provisions of the Company's Articles of Association as stipulated in Deed No. 60 dated May 28, 2025, and Board of Commissioners' Decision No. 002/DEKOM-DMT/04/2022 on the Regulation of the Amount of Certain Acts of the Board of Directors that Require Written Approval from the Board of Commissioners.

Penelaahan atas transaksi yang material juga melibatkan fungsi pengawasan Dewan Komisaris sebagaimana diatur dalam Peraturan Bersama Dewan Komisaris dan Direksi No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*). Dalam hal diperlukan, Komite Audit, yang bekerja berdasarkan Peraturan Dewan Komisaris No. 004/DEKOM-DMT/08/2021 tentang Pedoman Kerja Komite Audit, melakukan kajian atas aspek kewajaran, kepatuhan, dan potensi benturan kepentingan untuk memastikan transaksi tersebut tidak merugikan Perseroan dan Pemegang Saham, termasuk Pemegang Saham Minoritas.

Reviewing material transactions also involves the Board of Commissioners' oversight function, as stipulated in Joint Regulation of the Board of Commissioners and Board of Directors No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK200/DMT-11120000/2025 on the Board Manual. If necessary, the Audit Committee, operating under Board of Commissioners Regulation No. 004/DEKOM-DMT/08/2021 on the Audit Committee Work Guidelines, conducts reviews of fairness, compliance, and potential conflicts of interest to ensure that the transaction does not harm the Company and its shareholders, including minority shareholders.

Melalui kerangka kebijakan tersebut, Perseroan memastikan bahwa setiap transaksi berelasi yang material ditelaah secara independen, memenuhi prinsip kewajaran (*arm's length principle*), serta memperoleh persetujuan sesuai dengan struktur kewenangan yang berlaku, sebagai bagian dari komitmen penerapan GCG. Sejalan dengan hal tersebut, Perseroan memiliki kebijakan yang jelas dalam penelaahan dan persetujuan transaksi pihak berelasi yang material atau signifikan untuk memastikan bahwa seluruh transaksi dilakukan secara wajar dan tidak merugikan Perseroan maupun Pemegang Saham Minoritas.

Through this policy framework, the Company ensures that every material related transaction is reviewed independently, meets the arm's length principle, and obtains approval in accordance with the applicable authority structure, as part of its commitment to implementing GCG. In line with this, the Company has established clear policies for the review and approval of material or significant related party transactions to ensure that all transactions are conducted fairly and do not disadvantage the Company or Minority Shareholders.

Setiap transaksi pihak berelasi wajib melalui proses identifikasi, evaluasi, dan pengungkapan sesuai dengan ketentuan yang berlaku, termasuk penilaian kewajaran (*fairness*) apabila diperlukan. Transaksi tersebut ditelaah oleh manajemen dan diawasi oleh Dewan Komisaris melalui mekanisme pengendalian internal yang ketat.

Each related party transaction is subject to identification, evaluation, and disclosure processes in accordance with applicable regulations, including fairness assessments where required. These transactions are reviewed by management and supervised by the Board of Commissioners through stringent internal control mechanisms.

Dalam hal transaksi material, Perseroan juga memastikan kepatuhan terhadap Peraturan Otoritas Jasa Keuangan, termasuk kewajiban keterbukaan informasi kepada publik. Pendekatan ini memastikan transparansi, akuntabilitas, dan perlindungan terhadap kepentingan seluruh Pemegang Saham.

For material transactions, the Company also ensures compliance with Financial Services Authority regulations, including disclosure requirements to the public. This approach ensures transparency, accountability, and protection of the interests of all Shareholders.

Selama 3 tahun terakhir, Perseroan memastikan bahwa tidak terdapat kasus ketidakpatuhan terhadap hukum, aturan, dan peraturan yang berkaitan dengan transaksi pihak berelasi yang dilaksanakan Perseroan. Seluruh transaksi dilakukan berdasarkan prinsip kewajaran dan kelaziman usaha serta telah diungkapkan sesuai dengan ketentuan yang berlaku. **[ARA-B.C.5]**

Over the past 3 years, the Company has ensured that there have been no instances of non-compliance with laws, regulations, and rules related to the Company's related-party transactions. All transactions are conducted based on the principles of fairness and arm's length and have been disclosed in accordance with applicable regulations. **[ARA-B.C.5]**

Transaksi Benturan Kepentingan

Transaksi benturan kepentingan terjadi ketika kepentingan pribadi pihak internal, seperti Direksi, Dewan Komisaris, atau Pemegang Saham Utama dan Pengendali, berpotensi memengaruhi keputusan bisnis yang seharusnya mengutamakan kepentingan Perseroan. Untuk itu, Mitratel mengklasifikasikan transaksi benturan kepentingan sebagai berikut:

1. Transaksi dengan afiliasi yang berpotensi merugikan perusahaan.

Conflict of Interest Transactions

A conflict-of-interest transaction occurs when the personal interest of internal party, such as the Board of Directors, the Board of Commissioners, or the Major and Controlling Shareholders, has the potential to influence business decision that should prioritize the Company's interest. As such, Mitratel classifies the conflict-of-interest transaction as follows:

1. Transactions with affiliates that have the potential to harm the Company.

2. Keputusan investasi atau akuisisi yang menguntungkan individu tertentu di dalam perusahaan.
3. Penyewaan aset atau jasa dengan kondisi yang tidak wajar.

Mitratel memastikan setiap transaksi dilaksanakan secara transparan, akuntabel, dan sejalan dengan prinsip GCG melalui penerapan prosedur yang terstandar sebagai berikut:

1. Identifikasi potensi benturan kepentingan yang dilakukan oleh unit pelaksana sebelum transaksi dilakukan.
2. Jika diperlukan, transaksi akan dievaluasi oleh penilai independen untuk memastikan nilai dan ketentuan yang wajar.
3. Adanya persetujuan dari Pemegang Saham:
   a. Jika transaksi berpotensi merugikan perusahaan, maka harus mendapatkan persetujuan Pemegang Saham Independen dalam RUPS.
   b. Jika tidak memerlukan persetujuan RUPS, transaksi tetap harus diumumkan secara terbuka kepada Otoritas Jasa Keuangan dan publik.
4. Semua transaksi dengan potensi benturan kepentingan harus terdokumentasi dengan jelas dan dicantumkan dalam Laporan Tahunan.

Perseroan menerapkan kebijakan transaksi benturan kepentingan yang mengacu pada Anggaran Dasar, *Board Manual*, serta Pedoman Tata Kelola Perusahaan (GCG).

Berdasarkan Pasal 13 ayat 21 dan Pasal 16 ayat 21 Anggaran Dasar, setiap anggota Direksi dan Dewan Komisaris yang memiliki kepentingan pribadi, baik secara langsung maupun tidak langsung, dalam suatu transaksi, kontrak, atau usulan kontrak di mana Perseroan menjadi salah satu pihak, wajib mengungkapkan sifat kepentingannya dalam rapat yang bersangkutan serta tidak berhak untuk turut serta dalam pembahasan maupun pengambilan keputusan atas transaksi tersebut.

Board Manual mengatur lebih lanjut bahwa anggota Dewan Komisaris yang memiliki benturan kepentingan tidak diperkenankan memimpin RUPS yang memutuskan transaksi dimaksud maupun memberikan persetujuan atas transaksi yang memerlukan persetujuan tertulis Dewan Komisaris. Dalam hal seluruh anggota Dewan Komisaris memiliki benturan kepentingan, RUPS dipimpin oleh Direktur Utama atau anggota Direksi yang tidak memiliki benturan kepentingan, atau oleh Pemegang Saham non-pengendali yang ditunjuk sesuai ketentuan yang berlaku.

Bagi Direksi, hak suara tidak dapat digunakan dalam pengambilan keputusan transaksi apabila yang bersangkutan memiliki hubungan dengan pihak terkait, termasuk hubungan keluarga sampai derajat kedua atau keterlibatan dalam kepengurusan maupun kepemilikan pada badan usaha yang menjadi pihak dalam transaksi tersebut.

2. Investment or acquisition decisions that favor certain individuals within the Company.
3. Leasing of assets or services with unreasonable conditions.

Mitratel ensures that every transaction is carried out transparently, accountably, and in line with GCG principles through applying the following standardized procedures:

1. Identification of potential conflicts of interest conducted by the implementing unit prior to the transaction.
2. If necessary, the transaction will be evaluated by an independent appraiser to ensure fair value and terms.
3. Approval from the Shareholders:
   a. If the transaction is potentially detrimental to the Company, it must obtain the approval of Independent Shareholders in the GMS.
   b. If it does not require GMS approval, the transaction must still be announced publicly to the Financial Services Authority and the public.
4. All transactions with potential conflicts of interest must be clearly documented and included in the Annual Report.

The Company implements a conflict-of-interest transaction policy that refers to the Articles of Association, the Board Manual, and the Corporate Governance (GCG) Guidelines.

Based on Article 13 paragraph 21 and Article 16 paragraph 21 of the Articles of Association, every member of the Board of Directors and Board of Commissioners who has a personal interest, either directly or indirectly, in a transaction, contract, or proposed contract to which the Company is a party, is required to disclose the nature of interest in the relevant meeting and is not entitled to participate in the discussion or decision-making regarding the transaction.

The Board Manual further stipulates that Board of Commissioners' members who have conflict of interest are not permitted to chair the GMS that resolves the said transaction or to approve transactions that require written approval from the Board of Commissioners. If all Board of Commissioners' members have a conflict of interest, the GMS shall be chaired by the Chief Executive Officer or a member of the Board of Directors who does not have a conflict of interest, or by a non-controlling shareholder appointed in accordance with applicable regulations.

For the Board of Directors, voting rights cannot be exercised in transaction decision-making if they have a relationship with a related party, including family relationships up to the second degree, or involvement in the management or ownership of a business entity that is a party to the transaction.

Sejalan dengan Pedoman GCG, seluruh anggota Dewan Komisaris, Direksi, dan karyawan wajib mengutamakan kepentingan Perseroan di atas kepentingan pribadi atau pihak lain, serta tidak diperkenankan terlibat dalam pembahasan dan pengambilan keputusan yang mengandung benturan kepentingan. Setiap pejabat yang memiliki kewenangan pengambilan keputusan diwajibkan menyampaikan pernyataan bebas benturan kepentingan, serta melaporkan kepada Pemegang Saham apabila terdapat indikasi benturan kepentingan. Direksi bertanggung jawab untuk menelaah dan mengambil langkah yang diperlukan guna mengatasi kondisi tersebut.

In line with the GCG Guidelines, all members of the Board of Commissioners, Board of Directors, and employees are required to prioritize the Company's interests above their personal interests or those of others, and are not permitted to be involved in discussions and decision-making that involve a conflict of interest. Every official with decision-making authority is required to submit a statement stating that he/she is free from conflict of interest and to report to Shareholders any indication of a conflict of interest. The Board of Directors is responsible for reviewing and taking the necessary steps to address such situations.

Kebijakan Pemberian Pinjaman bagi Dewan Komisaris dan Direksi

Perseroan tidak memiliki kebijakan pemberian pinjaman kepada anggota Dewan Komisaris dan Direksi. Namun demikian, dalam hal terdapat transaksi atau hubungan keuangan antara Perseroan dengan anggota Dewan Komisaris dan Direksi, transaksi tersebut dilakukan secara wajar dan berdasarkan prinsip *arm's length*, sesuai dengan kebijakan internal Perseroan dan ketentuan peraturan perundang-undangan yang berlaku, serta tidak memberikan perlakuan khusus dibandingkan dengan pihak yang tidak berelasi.

Loan Provision Policy for the Board of Commissioners and the Board of Directors

The Company does not have a policy of providing loans to members of the Board of Commissioners and the Board of Directors. Nevertheless, in the event of any transactions or financial relationships between the Company and members of the Board of Commissioners and the Board of Directors, such transactions are conducted fairly and on an arm's length basis, in accordance with the Company's internal policies and applicable laws and regulations, and do not provide preferential treatment compared to unrelated parties.

Kebijakan Komunikasi
Communication Policy

Perseroan menetapkan kebijakan komunikasi dengan Pemegang Saham sebagaimana diatur dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group sebagai acuan dalam berinteraksi dengan Pemegang Saham, Otoritas Pasar Modal, dan komunitas pasar modal. Kebijakan ini memastikan penyampaian informasi yang akurat, transparan, terkini, dan mudah diakses sesuai ketentuan perundang-undangan, serta menjamin perlakuan yang setara bagi seluruh Pemegang Saham dalam pemenuhan hak-haknya.

The Company has established a communication policy with Shareholders as stipulated in the Guidelines for Implementation of Good Corporate Governance (GCG) of Mitratel Group, which serves as a reference in interacting with Shareholders, Capital Market Authorities, and the capital market community. This policy ensures the delivery of accurate, transparent, up-to-date, and easily accessible information in accordance with applicable laws and regulations, and guarantees equal treatment for all Shareholders in the fulfillment of their rights.

Kebijakan Tata Cara Pengunduran Diri Dewan Komisaris dan Direksi Apabila Terlibat Kejahatan Keuangan

Policy on Procedures for Resignation of the Board of Commissioners and Board of Directors if Involved in Financial Crimes

Sebagai wujud komitmen terhadap penerapan prinsip GCG, Mitratel menetapkan kebijakan pengunduran diri bagi anggota Dewan Komisaris dan Direksi yang terbukti terlibat dalam kejahatan keuangan. Ketentuan ini diatur dalam Anggaran Dasar Perseroan serta Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014, dan menjadi bagian dari upaya menjaga integritas serta akuntabilitas pengelolaan perusahaan.

As a manifestation of its commitment to applying GCG principles, Mitratel has established a resignation policy for members of the Board of Commissioners and the Board of Directors who are proven to be involved in financial crimes. This provision is stipulated in the Company's Articles of Association and Financial Services Authority Regulation No. 33/POJK.04/2014, and forms part of the efforts to uphold integrity and accountability in corporate management.

Perlindungan Hak Kreditur

Protection of Creditors' Rights

Perseroan senantiasa menghormati dan melindungi hak-hak kreditur sebagai bagian dari penerapan prinsip GCG. Meskipun belum terdapat kebijakan tertulis khusus mengenai perlindungan hak kreditur, Perseroan berkomitmen untuk menjaga kepercayaan dan hubungan yang harmonis dengan seluruh kreditur melalui pelaksanaan prinsip keterbukaan informasi yang jujur, transparan, dan berkeadilan.

The Company consistently respects and protects the creditors' rights as part of the implementation of GCG principles. Although there is no specific written policy regarding the protection of creditors' rights, the Company is committed to maintaining trust and harmonious relationships with all creditors by applying honest, transparent, and fair information disclosure practices.

Perseroan menjunjung tinggi prinsip kesetaraan (*equal treatment*) dengan memastikan seluruh kreditur memperoleh akses terhadap informasi yang relevan, akurat, dan tepat waktu sesuai kebutuhan masing-masing pihak. Selain itu, Perseroan senantiasa memenuhi seluruh kewajiban terhadap kreditur sesuai dengan ketentuan dan perjanjian yang telah disepakati, serta memastikan pelaksanaannya dilakukan secara tepat waktu dan sesuai prosedur.

The Company upholds the principle of equal treatment by ensuring that all creditors are provided with access to relevant, accurate, and timely information in accordance with their respective needs. In addition, the Company consistently fulfills all obligations to creditors in accordance with the agreed terms and conditions, and ensures that such obligations are carried out in a timely manner and in compliance with established procedures.

Kepatuhan terhadap Perpajakan [ARA-B.B.2] [ARA-B.C.8]

Tax Compliance

Perseroan menerapkan kerangka governansi perpajakan yang terintegrasi dalam sistem tata kelola perusahaan, dengan mengedepankan prinsip kepatuhan, transparansi, dan akuntabilitas. Pengelolaan perpajakan dilakukan melalui kebijakan dan prosedur yang terstandardisasi, serta berada di bawah pengawasan manajemen yang kompeten.

The Company implements a tax governance framework integrated into its corporate governance system, by upholding the principles of compliance, transparency, and accountability. Tax management is carried out through standardized policies and procedures, and is under the supervision of competent management.

Sebagai bagian dari pengendalian internal, Perseroan melakukan identifikasi dan mitigasi risiko perpajakan dalam kerangka *Enterprise Risk Management* (ERM), serta memastikan akurasi dan ketepatan waktu pelaporan dan pembayaran pajak. Perseroan juga berkoordinasi dengan konsultan pajak profesional dan mengikuti perkembangan regulasi perpajakan yang berlaku.

As part of internal control, the Company conducts identification and mitigation of tax risks within the Enterprise Risk Management (ERM) framework, and ensures the accuracy and timeliness of tax reporting and payments. The Company also coordinates with professional tax consultants and keeps abreast of developments in applicable tax regulations.

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Seluruh informasi perpajakan diungkapkan secara transparan dalam Laporan Keuangan, termasuk rekonsiliasi fiskal dan posisi pajak, sehingga mencerminkan praktik perpajakan yang bertanggung jawab (*responsible tax practice*).

All tax information is disclosed transparently in the Financial Statements, including fiscal reconciliation and tax positions, thereby reflecting responsible tax practices.

Dalam 3 tahun terakhir, Perseroan tidak memperoleh putusan bersalah dari pengadilan pajak tertinggi terkait permasalahan perpajakan. Perseroan senantiasa melaksanakan kewajiban perpajakan sesuai dengan peraturan yang berlaku.

In the past three years, the Company has not received any adverse rulings from the highest tax court related to tax matters. The Company consistently fulfills its tax obligations in accordance with applicable regulations.

Kebijakan Hak Asasi Manusia dan Pencegahan Diskriminasi

Human Rights and Anti-Discrimination Policy

Mitratel menempatkan penghormatan terhadap Hak Asasi Manusia (HAM) sebagai prinsip fundamental dalam seluruh kegiatan operasional dan pengelolaan sumber daya manusia. Perseroan berkomitmen untuk menciptakan lingkungan kerja yang adil, inklusif, serta bebas dari segala bentuk diskriminasi berdasarkan suku, agama, ras, jenis kelamin, usia, latar belakang sosial, maupun kondisi lainnya.

Mitratel places respect for Human Rights as a fundamental principle in all operational activities and human capital management. The Company is committed to creating a fair, inclusive, and discrimination-free work environment based on ethnicity, religion, race, gender, age, social background, or other conditions.

Kebijakan ini mengacu pada Deklarasi Universal Hak Asasi Manusia serta berbagai Konvensi Organisasi Perburuhan Internasional (ILO) yang menekankan prinsip kesetaraan, kebebasan, dan keadilan di tempat kerja. Komitmen tersebut ditegaskan melalui Surat Edaran Direksi No. C.Tel.0202/HK 300/DMT-11120000/2023 tentang Kebebasan dan Perlindungan HAM di Lingkungan Kerja PT Dayamitra Telekomunikasi Tbk dan Anak Perusahaan. Melalui kebijakan ini, Mitratel memastikan bahwa seluruh proses kerja dilaksanakan dengan menghormati hak-hak dasar setiap individu, serta secara tegas melarang praktik kerja paksa, pekerja anak, pelecehan, maupun tindakan diskriminatif dalam bentuk apa pun.

This policy refers to the Universal Declaration of Human Rights as well as various International Labour Organization (ILO) Conventions that emphasize the principles of equality, freedom, and justice in the workplace. This commitment is reinforced through the Board of Directors' Circular Letter No. C.Tel.0202/HK 300/DMT-11120000/2023 on Freedom and Protection of Human Rights in the Work Environment of PT Dayamitra Telekomunikasi Tbk and its Subsidiaries. Through this policy, Mitratel ensures that all work processes are carried out with respect for the fundamental rights of every individual, while strictly prohibiting forced labor, child labor, harassment, and any form of discriminatory practices.

Sepanjang tahun 2025, tidak terdapat insiden pelanggaran Hak Asasi Manusia maupun praktik diskriminasi di seluruh wilayah operasional Mitratel.

Throughout 2025, there were no incidents of human rights violations or discriminatory practices across all Mitratel operational areas.

Penerapan Pedoman Tata Kelola Perusahaan Terbuka [ARA-A.1.11.20a] [ARA-A.1.11.20a.a] [ARA-A.1.11.20a.b] [ARA-A.1.11.20a.c]

Implementation of Public Company Governance Guidelines

Mitratel menerapkan prinsip-prinsip GCG sesuai dengan Pedoman Tata Kelola Perusahaan Terbuka sebagaimana diatur dalam Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015. Implementasi pedoman tersebut dijabarkan sebagai berikut:

Mitratel implements GCG principles in accordance with the Guidelines for Public Company Governance, as stipulated in Financial Services Authority Circular No. 32/SEOJK.04/2015. The implementation of these guidelines is described as follows:

Aspek 1: Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam Menjamin Hak-Hak Pemegang Saham

Aspect 1: Relationship between the Public Company and Shareholders in Guaranteeing the Shareholders' Rights

Prinsip 1: Meningkatkan nilai penyelenggaraan RUPS.
Principle 1: Increasing the value of convening GMS.

Rekomendasi 1: Recommendation 1:	Status dan Penerapan: Status and Implementation:
Perusahaan terbuka memiliki cara atau prosedur teknis pengumpulan suara (*voting*), baik secara terbuka maupun tertutup yang mengedepankan independensi dan kepentingan Pemegang Saham. The public company has technical voting methods or procedures, both open and confidential, that uphold independence and prioritize the interests of Shareholders.	**Terpenuhi** Perseroan menerapkan prosedur pemungutan suara dalam RUPS sesuai ketentuan Anggaran Dasar dan peraturan internal terkait tata tertib rapat, yang disampaikan kepada seluruh Pemegang Saham pada awal pelaksanaan RUPS untuk menjamin keterbukaan dan kepatuhan terhadap prinsip GCG. **Complied** The Company implements voting procedures at the GMS in accordance with the provisions of the Articles of Association and the relevant internal regulations on meeting conduct, which are conveyed to all Shareholders at the beginning of the GMS to ensure transparency and compliance with GCG principles.
Rekomendasi 2: **Recommendation 2:**	**Status dan Penerapan:** **Status and Implementation:**
Seluruh anggota Direksi dan anggota Dewan Komisaris perusahaan terbuka hadir dalam RUPS Tahunan. All members of the Board of Directors and Board of Commissioners of a public company attend the Annual GMS.	**Terpenuhi** Seluruh anggota Dewan Komisaris dan Direksi hadir secara lengkap dalam RUPS Tahunan 2025 sebagai wujud komitmen terhadap transparansi dan akuntabilitas pengelolaan Perseroan. **Complied** All members of the Board of Commissioners and the Board of Directors were present in full at the 2025 Annual GMS as a manifestation of the Company's commitment to transparency and accountability in its management.
Rekomendasi 3: **Recommendation 3:**	**Status dan Penerapan:** **Status and Implementation:**
Ringkasan risalah RUPS tersedia dalam situs web perusahaan terbuka paling sedikit selama 1 tahun. The summary of the GMS minutes is available on the public company's website for at least 1 year.	**Terpenuhi** Perseroan mempublikasikan ringkasan risalah RUPS tahun 2025 di situs web resmi, yang juga memuat arsip ringkasan risalah RUPS sejak tahun 2021 sebagai bentuk transparansi dan keterbukaan informasi kepada Pemegang Saham. **Complied** The Company publishes a summary of the 2025 GMS minutes on its official website, which also contains archived summaries of GMS minutes since 2021, as a form of transparency and information disclosure to Shareholders.

Prinsip 2: Meningkatkan kualitas komunikasi perusahaan terbuka dengan Pemegang Saham atau investor. **Principle 2: Increasing the communication quality between the public company and Shareholders or investors.**	
Rekomendasi 4: **Recommendation 4:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memiliki suatu kebijakan komunikasi dengan Pemegang Saham atau investor. The public company has a communication policy with Shareholders or investors.	**Terpenuhi** Perseroan menetapkan kebijakan komunikasi dengan Pemegang Saham dan investor yang diatur dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group dan *Board Manual* sebagai acuan dalam membangun interaksi yang transparan, konsisten, dan berimbang. **Complied** The Company has established a communication policy with Shareholders and investors as stipulated in the Guidelines for Implementation of Good Corporate Governance (GCG) of Mitratel Group and the Board Manual, which serves as a reference in building transparent, consistent, and balanced interactions.
Rekomendasi 5: **Recommendation 5:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka mengungkapkan kebijakan komunikasi perusahaan terbuka dengan Pemegang Saham atau investor dalam situs web. The public company discloses its policy on communication with Shareholders or investors on the website.	**Terpenuhi** Perseroan secara konsisten memublikasikan materi *earnings call*, konferensi, dan presentasi investor melalui situs web resmi guna menjamin kesetaraan akses informasi bagi seluruh Pemegang Saham dan investor serta memperkuat transparansi dalam komunikasi korporasi. **Complied** The Company consistently publishes earnings call materials, conference materials, and investor presentations through its official website to ensure equal access to information for all Shareholders and investors and to strengthen transparency in corporate communications.

Aspek 2: Fungsi dan Peran Dewan Komisaris
Aspect 2: Function and Role of the Board of Commissioners

Prinsip 3: Memperkuat keanggotaan dan komposisi Dewan Komisaris. **Principle 3: Strengthening the membership and composition of the Board of Commissioners.**	
Rekomendasi 6: **Recommendation 6:**	**Status dan Penerapan:** **Status and Implementation:**
Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi perusahaan terbuka. Determination of the number of members of the Board of Commissioners considers the condition of the public company.	**Terpenuhi** Komposisi Dewan Komisaris Perseroan telah disusun secara proporsional dengan mempertimbangkan skala, kompleksitas, serta karakteristik usaha agar setiap anggota Direksi dapat berperan optimal sesuai bidang tanggung jawabnya. **Complied** The composition of the Company's Board of Commissioners has been arranged proportionally by taking into account the business scale, complexity, and characteristics, so that the Board of Directors' members can perform optimally in accordance with their respective areas of responsibility.
Rekomendasi 7: **Recommendation 7:**	**Status dan Penerapan:** **Status and Implementation:**
Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determination of the composition of the Board of Commissioners considers the diversity of expertise, knowledge, and experience required.	**Terpenuhi** Ketentuan keberagaman komposisi Dewan Komisaris dituangkan dalam *Board Maual*, yang menyatakan jumlah dan komposisi Dewan Komisaris mempertimbangkan keberagaman keahlian, pengetahuan dan pengalaman yang memungkinkan Dewan Komisaris memberikan saran yang independen dan efektif kepada Direksi, serta untuk mengambil keputusan terkait dengan fungsi pengawasannya, dalam rangka mencapai maksud dan tujuan Perseroan serta memenuhi kebutuhan Perseroan. **Complied** The provisions on diversity in the Board of Commissioners' composition are set out in the Board Manual, which states that the number and composition of the Board of Commissioners' members consider the diversity in expertise, knowledge, and experience, and thus, enabling the Board of Commissioners to provide independent and effective advice to the Board of Directors and to make decisions related to its supervisory function, in order to achieve the Company's purposes and objectives and to meet the Company's needs.

Prinsip 4: Meningkatkan kualitas pelaksanaan tugas dan tanggung jawab Dewan Komisaris. **Principle 4: Increasing the quality of implementation of duties and responsibilities of the Board of Commissioners.**	
Rekomendasi 8: **Recommendation 8:**	**Status dan Penerapan:** **Status and Implementation:**
Dewan Komisaris mempunyai kebijakan penilaian sendiri *(self-assessment)* untuk menilai kinerja Dewan Komisaris. The Board of Commissioners has a self-assessment policy to assess the performance of the Board of Commissioners.	**Terpenuhi** Perseroan menerapkan kebijakan penilaian kinerja Dewan Komisaris yang tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025. **Complied** The Company implements a performance evaluation policy for the Board of Commissioners as stipulated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 9: **Recommendation 9:**	**Status dan Penerapan:** **Status and Implementation:**
Kebijakan penilaian sendiri *(self-assessment)* untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan perusahaan terbuka. The self-assessment policy to assess the performance of the Board of Commissioners is disclosed in the public company's Annual Report.	**Terpenuhi** Perseroan telah mengungkapkan kebijakan penilaian kinerja Dewan Komisaris melalui Laporan Tahunan ini pada bagian Tata Kelola Perusahaan. **Complied** The Company has disclosed the performance evaluation policy for the Board of Commissioners in this Annual Report under the Corporate Governance section.
Rekomendasi 10: **Recommendation 10:**	**Status dan Penerapan:** **Status and Implementation:**
Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. The Board of Commissioners has a policy regarding the resignation of members of the Board of Commissioners if involved in financial crimes.	**Terpenuhi** Kebijakan pengunduran diri anggota Dewan Komisaris diatur dalam Anggaran Dasar Perseroan dengan mengacu pada Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014. Berdasarkan ketentuan tersebut, setiap anggota Dewan Komisaris yang tidak lagi memenuhi persyaratan, termasuk apabila terbukti terlibat dalam kejahatan keuangan, akan diberhentikan secara otomatis sesuai peraturan perundang-undangan yang berlaku. **Complied** The resignation policy for members of the Board of Commissioners is regulated in the Company's Articles of Association with reference to Financial Services Authority Regulation No. 33/POJK.04/2014. Based on these provisions, any member of the Board of Commissioners who no longer meets the required criteria, including if proven to be involved in financial crimes, shall be automatically dismissed in accordance with the applicable laws and regulations.
Rekomendasi 11: **Recommendation 11:**	**Status dan Penerapan:** **Status and Implementation:**
Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. The Board of Commissioners or Committee responsible for the Nomination and Remuneration function formulates a succession policy as part of the nomination process for the members of the Board of Directors.	**Terpenuhi** Komite Nominasi dan Remunerasi menetapkan kebijakan suksesi bagi anggota Direksi yang diatur dalam Pedoman Pelaksanaan Kerja *(Charter)* Komite, sebagai panduan untuk memastikan proses nominasi berlangsung terencana, objektif, dan berkelanjutan guna menjamin kesinambungan kepemimpinan Perseroan. **Complied** The Nomination and Remuneration Committee establishes a succession policy for members of the Board of Directors as regulated in the Committee's Charter, serving as a guideline to ensure that the nomination process is carried out in a planned, objective, and sustainable manner to ensure the continuity of the Company's leadership.

Aspek 3: Fungsi dan Peran Direksi
Aspect 3: Function and Role of the Board of Directors

Prinsip 5: Memperkuat keanggotaan dan komposisi Direksi. **Principle 5: Strengthening the membership and composition of the Board of Directors.**	
Rekomendasi 12: **Recommendation 12:**	**Status dan Penerapan:** **Status and Implementation:**
Penentuan jumlah anggota Direksi mempertimbangkan kondisi perusahaan terbuka, serta efektivitas dalam pengambilan keputusan. Determination of the number of members of the Board of Directors considers the condition of the public company and effectiveness in decision-making.	**Terpenuhi** Komposisi Direksi Perseroan telah disusun secara proporsional dengan mempertimbangkan skala, kompleksitas, serta karakteristik usaha agar setiap anggota Direksi dapat berperan optimal sesuai bidang tanggung jawabnya. **Complied** The composition of the Company's Board of Directors has been arranged proportionally by taking into account the business scale, complexity, and characteristics so that the Board of Directors' members can perform optimally in accordance with their respective areas of responsibility.
Rekomendasi 13: **Recommendation 13:**	**Status dan Penerapan:** **Status and Implementation:**
Penentuan komposisi anggota Direksi memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determination of the composition of the Board of Directors considers the diversity of expertise, knowledge, and experience required.	**Terpenuhi** Ketentuan mengenai keberagaman komposisi Direksi diatur dalam *Board Manual*, yang menekankan pentingnya variasi keahlian, pengetahuan, dan pengalaman di antara anggota Direksi. Keberagaman ini memastikan Direksi dapat menjalankan fungsi kepemimpinan dan pengambilan keputusan secara efektif, kolaboratif, dan berimbang dalam rangka mencapai tujuan strategis serta memenuhi kebutuhan bisnis Perseroan. **Complied** The provisions on diversity in the Board of Directors' composition are regulated in the Board Manual, which emphasizes the importance of variation in expertise, knowledge, and experience among members of the Board of Directors. This diversity ensures that the Board of Directors is able to carry out its leadership and decision-making functions effectively, collaboratively, and in a balanced manner in order to achieve strategic objectives and meet the Company's business needs.
Rekomendasi 14: **Recommendation 14:**	**Status dan Penerapan:** **Status and Implementation:**
Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. Members of the Board of Directors in charge of accounting or finance have expertise and/or knowledge in accounting.	**Terpenuhi** Anggota Direksi yang membawahi fungsi akuntansi dan keuangan memiliki kompetensi, pengetahuan, serta pengalaman profesional yang memadai di bidang keuangan untuk memastikan pengelolaan dan pelaporan keuangan Perseroan berjalan akurat, transparan, dan sesuai standar yang berlaku. **Complied** The Board of Directors' members who oversee accounting and finance functions possess adequate competence, knowledge, and professional experience in the field of finance to ensure that the Company's financial management and reporting are carried out accurately, transparently, and in accordance with applicable standards.
Prinsip 6: Meningkatkan kualitas pelaksanaan tugas dan tanggung jawab Direksi. **Principle 6: Increasing the quality of implementation of duties and responsibilities of the Board of Directors.**	
Rekomendasi 15: **Recommendation 15:**	**Status dan Penerapan:** **Status and Implementation:**
Direksi mempunyai kebijakan penilaian sendiri *(self-assessment)* untuk menilai kinerja Direksi. The Board of Directors has a self-assessment policy to assess the performance of the Board of Directors.	**Terpenuhi** Perseroan menerapkan kebijakan penilaian kinerja Direksi yang tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025. **Complied** The Company implements a performance evaluation policy for the Board of Directors as stipulated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Rekomendasi 16: Recommendation 16:	Status dan Penerapan: Status and Implementation:
Kebijakan penilaian sendiri *(self-assessment)* untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan perusahaan terbuka. The self-assessment policy to assess the performance of the Board of Directors is disclosed in the public company's Annual Report.	**Terpenuhi** Perseroan telah mengungkapkan kebijakan penilaian kinerja Direksi melalui Laporan Tahunan ini pada bagian Tata Kelola Perusahaan. **Complied** The Company has disclosed the performance evaluation policy for the Board of Directors in this Annual Report under the Corporate Governance section.
Rekomendasi 17: **Recommendation 17:**	**Status dan Penerapan:** **Status and Implementation:**
Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan. The Board of Directors has a policy regarding the resignation of members of the Board of Directors if involved in financial crimes.	**Terpenuhi** Kebijakan pengunduran diri anggota Direksi diatur dalam Anggaran Dasar Perseroan dengan mengacu pada Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014. Berdasarkan ketentuan tersebut, setiap anggota Direksi yang tidak lagi memenuhi persyaratan, termasuk apabila terbukti terlibat dalam kejahatan keuangan, akan diberhentikan secara otomatis sesuai peraturan perundang-undangan yang berlaku. **Complied** The resignation policy for the Board of Directors' members is regulated in the Company's Articles of Association with reference to Financial Services Authority Regulation No. 33/POJK.04/2014. Based on these provisions, any member of the Board of Directors who no longer meets the required criteria, including if proven to be involved in financial crimes, shall be automatically dismissed in accordance with the applicable laws and regulations.

Aspek 4: Partisipasi Pemangku Kepentingan
Aspect 4: Stakeholders' Participation

Prinsip 7: Meningkatkan aspek tata kelola perusahaan melalui partisipasi pemangku kepentingan.
Principle 7: Increasing the corporate governance aspect through stakeholders' participation.

Rekomendasi 18: Recommendation 18:	Status dan Penerapan: Status and Implementation:
Perusahaan terbuka memiliki kebijakan untuk mencegah terjadinya *insider trading*. The public company has a policy to prevent insider trading.	**Terpenuhi** Perseroan menetapkan kebijakan pencegahan *insider trading* guna memastikan integritas dan keadilan dalam aktivitas pasar. Kebijakan ini diatur dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group serta Peraturan Direksi tentang Pakta Integritas, yang menegaskan larangan pemanfaatan informasi internal untuk kepentingan pribadi atau pihak lain. **Complied** The Company established a policy to prevent insider trading to ensure integrity and fairness in market activities. This policy is regulated in Mitratel Group's Good Corporate Governance (GCG) Management Guidelines and the Board of Directors' Regulation on Integrity Pact, which emphasizes the prohibition of using internal information for personal or other party interests.
Rekomendasi 19: **Recommendation 19:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memiliki kebijakan anti-korupsi dan *anti-fraud.*	**Terpenuhi** Perseroan menerapkan kebijakan anti-korupsi dan anti-*fraud* sebagai bagian dari komitmen terhadap integritas dan tata kelola yang bersih. Ketentuan ini diatur dalam: • Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C. Tel. 019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group. • Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.

The public company has anti-corruption and anti-fraud policies.	**Complied** The Company implements anti-corruption and anti-fraud policies as part of its commitment to integrity and clean governance. These terms are set out in: • Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel. 019/HK 200/JDMT-1340000/2022 on Guidelines for Management of Good Corporate Governance (GCG) of Mitratel Group. • Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 20: **Recommendation 20:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. The public company has a policy on the selection and capacity building of suppliers or vendors.	**Terpenuhi** Perseroan menerapkan kebijakan seleksi dan peningkatan kemampuan pemasok atau vendor melalui Peraturan Direktur Keuangan dan Manajemen Risiko No. PR.0003/HK 240/DMT-14040000/2024 tanggal 14 Mei 2024 tentang Pengelolaan Vendor. **Complied** The Company implements a policy of selection and improvement of supplier or vendor capabilities through the Regulation of Director of Finance and Risk Management No. PR.0003/HK 240/DMT-14040000/2024 dated May 14, 2024 on Vendor Management.
Rekomendasi 21: **Recommendation 21:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur. The public company has a policy on the fulfilment of creditor rights.	**Penjelasan** Mitratel belum menetapkan kebijakan khusus mengenai pemenuhan hak-hak kreditur. Namun, Perseroan senantiasa memenuhi seluruh kewajiban kepada kreditur sesuai ketentuan dalam perjanjian kredit yang berlaku serta berpedoman pada prinsip kehati-hatian dan standar perbankan yang berlaku umum. **Explanation** Mitratel has not established a special policy regarding the fulfillment of creditors' rights. However, the Company always fulfills all obligations to creditors in accordance with the provisions of applicable credit agreement and is guided by the principles of prudence and generally applicable banking standards.
Rekomendasi 22: **Recommendation 22:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memiliki kebijakan sistem *whistleblowing*.	**Terpenuhi** Perseroan telah menetapkan kebijakan *whistleblowing* sebagai mekanisme pelaporan pelanggaran yang menjamin kerahasiaan, perlindungan pelapor, serta tindak lanjut yang transparan. Kebijakan ini diatur dalam: • Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel. 019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group. • Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025. • Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. PD. 0009/HK 290/DMT-11120000/2023 tentang Pengesahan Keputusan Dewan Komisaris No. 005/DEKOM-DMT/02/2023 tentang Kebijakan dan Prosedur Penanganan Pengaduan (*Whistleblowing System*) dalam Lingkungan PT Dayamitra Telekomunikasi Tbk Group.

The public company has a whistleblowing system policy.	**Complied** The Company has established a whistleblowing policy as a whistleblowing reporting mechanism that ensures confidentiality, whistleblower protection, and transparent follow-up. This policy is governed in: • Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel. 019/HK 200/JDMT-1340000/2022 on Guidelines for Management of Good Corporate Governance (GCG) of Mitratel Group. • Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025. • Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. PD. 0009/HK 290/DMT-11120000/2023 on the Ratification of Board of Commissioners' Regulation No. 005/DEKOM-DMT/02/2023 on Whistleblowing System Policies and Procedures within PT Dayamitra Telekomunikasi Tbk Group.
Rekomendasi 23: **Recommendation 23:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan. The public company has a policy of granting long-term incentives to the Board of Directors and employees.	**Terpenuhi** Perseroan menerapkan kebijakan insentif jangka panjang bagi Direksi dan karyawan melalui program kepemilikan saham sebagai bentuk apresiasi sekaligus upaya menyelaraskan kepentingan manajemen dengan Pemegang Saham. **Complied** The Company implements a long-term incentive policy for the Board of Directors and employees through a share ownership program as a form of appreciation as well as an effort to align the interests of management with Shareholders.

Aspek 5: Keterbukaan Informasi
Aspect 5: Information Disclosure

Prinsip 8: Meningkatkan pelaksanaan keterbukaan informasi.
Principle 8: Increasing the implementation of information disclosure.

Rekomendasi 24: **Recommendation 24:**	**Status dan Penerapan:** **Status and Implementation:**
Perusahaan terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi. The public company utilizes information technology more widely than official website as a channel for information disclosure.	**Terpenuhi** Perseroan memiliki kanal sosial media untuk keterbukaan informasi, Facebook (Mitratel), YouTube (Mitratel), X (@mitratel_dmt), Instagram (@mitratel), dan LinkedIn (PT Dayamitra Telekomunikasi Tbk). **Complied** The Company has social media channels for information disclosure, which are Facebook (Mitratel), YouTube (Mitratel), X (@mitratel_dmt), Instagram (@mitratel), and LinkedIn (PT Dayamitra Telekomunikasi Tbk).
Rekomendasi 25: **Recommendation 25:**	**Status dan Penerapan:** **Status and Implementation:**
Laporan Tahunan perusahaan terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka paling sedikit 5%, selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka melalui Pemegang Saham Utama dan Pengendali. The Annual Report of a public company discloses the ultimate beneficial owner in its share ownership of at least 5%, in addition to disclosing the ultimate beneficial owner in its share ownership through the Major and Controlling Shareholders.	**Terpenuhi** Laporan Tahunan Mitratel telah mengungkapkan daftar Pemegang Saham Perseroan yang memiliki saham Perseroan 5% atau lebih, pemilik manfaat akhir dalam kepemilikan saham Perseroan, serta Pemegang Saham Utama/Pengendali Perseroan. **Complied** Mitratel's Annual Report has disclosed a list of the Company's Shareholders who own 5% or more of the Company's shares, the ultimate beneficial owner in the Company's share ownership, and the Company's Major/Controlling Shareholders.

Pedoman Umum Governansi Korporat Indonesia [ARA-A.1.11.20b] [ARA-A.1.11.20b.a] [ARA-A.1.11.20b.b] [ARA-A.1.11.20b.c]

Indonesian General Guidelines of Corporate Governance

Perseroan mengimplementasikan prinsip serta rekomendasi PUGKI 2021 dengan pendekatan "diterapkan atau penjelasan", di mana penerapannya dijelaskan sebagai berikut:

The Company implements the principles and recommendations of PUGKI 2021 with an "applied or explanation" approach, where the implementation is explained as follows:

Prinsip 1: Peran dan Tanggung Jawab Direksi dan Dewan Komisaris
Principle 1: Roles and Responsibilities of the Board of Directors and Board of Commissioners

Rekomendasi 1.1: Peran dan Tanggung Jawab Direksi. **Recommendation 1.1: Roles and Responsibilities of the Board of Directors.**	
Rekomendasi 1.1.1:	**Recommendation 1.1.1:**
Untuk mencapai penciptaan nilai yang berkelanjutan, Direksi menjalankan peran kepemimpinannya dan berupaya mencapai hasil governansi sebagai berikut: 1. Berdaya saing dan berfokus ke kinerja jangka panjang. 2. Beretika dan bertanggung jawab dalam menjalankan bisnis. 3. Berkontribusi positif terhadap masyarakat dan lingkungan. 4. Berkemampuan dalam bertahan dan bertumbuh (*corporate resilience*).	To achieve sustainable value creation, the Board of Directors carries out its leadership role and seeks to achieve the following governance results: 1. Be competitive and focused on long-term performance. 2. Be ethical and responsible in conducting business. 3. Have positive contributions to the community and the environment. 4. Be able to survive and grow (corporate resilience).
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025 pada Bab II.	**Applied** Stated in Chapter II of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 1.1.2:	**Recommendation 1.1.2:**
Direksi harus memastikan bahwa misi, visi, tujuan, sasaran, strategi, dan rencana tahunan dan jangka menengah korporasi konsisten dengan tujuan jangka panjang, dengan memanfaatkan inovasi dan teknologi secara efektif.	The Board of Directors must ensure that the corporate mission, vision, goals, objectives, strategies, as well as annual and mid-term plans are consistent with the long-term goals, by effectively utilizing innovation and technology.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagai upaya memastikan visi, misi, dan rencana perusahaan dilaksanakan, Perseroan telah menetapkan RJPP tahun 2026-2030 sebagai acuan kerja jangka panjang, sesuai dengan Piagam Direksi yang juga telah disetujui oleh seluruh Dewan Komisaris, di dalamnya terdapat penjelasan visi, misi, serta *strategic initiatives* Perseroan yang tertuang melalui 4 langkah utama, yaitu: 1. *Enhance key enabler.* 2. *Maximize the core.* 3. *Expand to adjacencies.* Untuk memastikan sasaran, strategi, serta rencana tahunan dan jangka menengah sejalan konsisten dengan RJPP, Perseroan secara berkala setiap tahunnya melakukan penyusunan Rencana Kerja Manajemen dan RKAP sebagai acuan kerja tahunan, selain itu terdapat program pemantauan ketercapaian kerja setiap direktorat yang dilakukan oleh Unit *Corporate Transformation.*	**Applied** As an effort to ensure the corporate vision, mission, and strategic lans are on course, the Company has established the 2026-2030 RJPP as a long-term framework guideline, in accordance with the Board of Directors Charter, which has been duly approved by the entire Board of Commissioners' members, in which there is an explanation of the Company's vision, mission, and strategic initiatives set out through 4 key measures, as follows: 1. Enhance key enablers. 2. Maximize the core. 3. Expand to adjacencies. To ensure alignment and consistency between the corporate objectives, strategies, as well as annual and medium-term plans with RJPP, the Company conducts an annual preparation of the Management Work Plan and RKAP as references for its yearly operations, in addition to the program to monitor each directorate's work achievement by the Corporate Transformation Unit.

Rekomendasi 1.1.3:	Recommendation 1.1.3:
Direksi memastikan bahwa korporasi menerapkan manajemen risiko dan sistem pengendalian internal yang tepat dan efektif yang selaras dengan visi, misi, tujuan, sasaran, dan strategi korporasi serta mematuhi peraturan perundang-undangan dan standar yang berlaku.	The Board of Directors ensures that the corporation implements an appropriate and effective risk management and internal control system, that is aligned with the corporate vision, mission, goals, objectives, and strategies, as well as complies with applicable laws and regulations and standards.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Pengelolaan manajemen risiko mengacu pada 2 landasan kebijakan, yaitu Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/r.01/HK 200/DMT-10000000/2024 tentang Manajemen Risiko Perusahaan, yang ditetapkan pada tanggal 30 September 2024 dan Peraturan Direktur Keuangan dan Manajemen Risiko PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/r.01/HK 200/JDMT1074000/2024 tentang Pedoman Implementasi Manajemen Risiko Perusahaan, yang ditetapkan pada tanggal 30 September 2024. Uraian lengkap terkait penerapan manajemen risiko di Perseroan telah disampaikan pada bagian Sistem Manajemen Risiko. Model pendekatan pelaksanaan pengendalian internal yang digunakan oleh Perseroan adalah model 3 lini yang diterbitkan oleh Institute Internal Auditor. Pendekatan model 3 lini membantu Perseroan dalam mengidentifikasi struktur, proses, peran, dan tanggung jawab yang tepat, memfasilitasi tata kelola dan manajemen risiko yang kuat, mencapai tujuan organisasi, memahami peran dan tanggung jawab semua posisi dalam model, dan menyelaraskan kegiatan dan tujuan dengan kepentingan dari para pemangku kepentingan.	**Applied** Risk management is carried out based on two policy foundations, namely the Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/r.01/HK 200/DMT-10000000/2024 on Enterprise Risk Management, enacted on September 30, 2024, and the Regulation of the Director of Finance and Risk Management of PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/r.01/HK 200/JDMT1074000/2024 on the Guidelines for the Implementation of Enterprise Risk Management, enacted on September 30, 2024. A comprehensive description of the Company's risk management implementation is provided in the Risk Management System section. The internal control approach model adopted by the Company is the 3 lines model published by the Institute of Internal Auditors. These 3 lines model approach assist the Company in identifying appropriate structure, process, roles, and responsibilities, facilitating good corporate governance and robust risk management, supporting the achievement of organizational objectives, clarifying roles and responsibilities across all positions within the model, as well as aligning activities and objectives with the stakeholders' interests.
Rekomendasi 1.1.4:	**Recommendation 1.1.4:**
Direksi memastikan integritas akuntansi dan sistem pelaporan keuangan korporasi dan pengungkapan yang tepat waktu dan akurat atas semua informasi material mengenai korporasi.	The Board of Directors ensures the integrity of the corporate accounting and financial reporting system and the timely and accurate disclosure of all material information on the corporation.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan mematuhi Peraturan Otoritas Jasa Keuangan No. 14/POJK.04/2022 tanggal 22 Agustus 2022 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Terbuka. Selain itu, Laporan Keuangan Perseroan senantiasa diaudit oleh Auditor Independen, yaitu kantor akuntan publik, sehingga pelaporan keuangan Perseroan dan pengungkapannya tepat waktu dan akurat atas semua informasi yang material tentang Perseroan.	**Applied** The Company complies with Financial Services Authority Regulation No. 14/POJK.04/2022, dated August 22, 2022, on the Submission of Periodic Financial Statements by Issuers or Public Companies. In addition, the Company's Financial Statements are consistently audited by an Independent Auditor, a public accounting firm, thus the Company's financial reporting and disclosures are timely and accurately reflecting all material information about the Company.
Rekomendasi 1.1.5:	**Recommendation 1.1.5:**
Direksi memastikan pelaporan keberlanjutan telah disusun sebagaimana mestinya.	The Board of Directors ensures that sustainability reporting has been prepared properly.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Laporan Keberlanjutan Perseroan disusun berdasarkan Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, IFRS S1 S2, GRI *in accordance with*, SASB, serta kriteria GRI *with refer*. Direksi memastikan penyusunan Laporan Keberlanjutan sesuai dengan Rencana Keberlanjutan Perusahaan (*Sustainability Roadmap*) dengan membentuk Satuan Tugas Laporan Tahunan dan Laporan Keberlanjutan yang melibatkan seluruh unit terkait di Perseroan. Pelaporan Laporan Keberlanjutan juga dilakukan setiap tahun kepada Otoritas Jasa Keuangan dan publik paling lambat tanggal 30 April di tahun berikutnya sesuai peraturan yang berlaku. **[ARA-B.A.10.a]**	**Applied** The Company's Sustainability Report is prepared based on Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies, IFRS S1 S2, GRI in accordance with, SASB, as well as the GRI criteria with refer. The Board of Directors ensures that the Sustainability Report is prepared in accordance with the Company's Sustainability Plan (Sustainability Roadmap) by establishing an Annual Report and Sustainability Report Task Force involving all relevant units within the Company. The Sustainability Report is also submitted annually to the Financial Services Authority and the public no later than April 30 of the following year, in accordance with applicable regulations. **[ARA-B.A.10.a]**

Rekomendasi 1.1.6:	Recommendation 1.1.6:
Direksi membangun kerangka kerja untuk governansi teknologi informasi korporasi yang selaras dengan kebutuhan dan prioritas bisnis korporasi, mendorong peluang dan kinerja bisnis, memperkuat manajemen risiko, serta mendukung tujuan dan strategi korporasi.	The Board of Directors builds a framework for corporate information technology governance that is aligned with corporate business needs and priorities, drives business opportunities and performance, strengthens risk management, as well as supports corporate goals and strategies.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan telah memiliki Kebijakan *Information Technology, Security Techniques, Information Security, Management Systems* dan Requirements yang disusun berdasarkan ISO/IEC 27001:2022. Selain itu, Perseroan telah memiliki Master Plan TI dengan *timeframe* untuk 5 tahun dan akan berakhir di tahun 2027. Master Plan TI disusun berdasarkan *framework The Open Group Architecture Framework* (TOGAF), *Information Technology Infrastructure Library* (ITIL), *Control Objectives for Information and Related Technology* (COBIT), dan *Data Management Body of Knowledge* (DMBOK), serta Perseroan telah menerapkan tata kelola TI melalui pengesahan *IT Policy* yang mencakup kebijakan, standar dan pedoman, serta SOP dan prosedur pendukung. Kebijakan tersebut meliputi pengelolaan penggunaan TI, keamanan informasi dan data, manajemen akses, tata kelola data, pedoman pelindungan data pribadi, serta pengendalian layanan TI. Penerapan didukung oleh standar keamanan sistem, aplikasi, jaringan, *cloud*, penanganan insiden, BCP IT, dan *Disaster Recovery Plan* (DRP) IT.	**Applied** The Company has established policies on Information Technology, Security Techniques, Information Security, Management System, and Requirements formulated based on ISO/IEC 27001:2022. In addition, the Company has an IT Master Plan with a timeframe of 5 years, which will end in 2027. The IT Master Plan is prepared based on the frameworks of The Open Group Architecture Framework (TOGAF), Information Technology Infrastructure Library (ITIL), Control Objectives for Information and Related Technology (COBIT), and Data Management Body of Knowledge (DMBOK), and the Company has implemented IT governance through the enactment of IT Policy, which includes policies, standards and guidelines, as well as SOPs and supporting procedures. The policy covers IT usage management, information and data security, access management, data governance, personal data protection guidelines, and IT service control. Its implementation is supported by security standards for systems, applications, networks, cloud, incident handling, IT BCP, and Disaster Recovery Plan (DRP) IT.
Rekomendasi 1.1.7:	**Recommendation 1.1.7:**
Bagi korporasi yang menjalankan kegiatan usaha berdasarkan prinsip syariah, Direksi perlu memastikan kewenangan dan ketersediaan perangkat pendukung yang memadai agar Dewan Pengawas Syariah dapat menjalankan perannya dengan efektif.	For corporations that conduct business activities based on sharia principles, the Board of Directors needs to ensure the authority and availability of adequate supporting tools, allowing the Sharia Supervisory Board to carry out its role effectively.
Status dan Keterangan:	**Status and Explanation:**
Penjelasan Di tahun 2025, Perseroan tidak memiliki dan menjalankan kegiatan usaha berdasarkan prinsip syariah sehingga tidak ada Dewan Pengawas Syariah di Perseroan.	**Explanation** In 2025, the Company did not engage in business activities based on sharia principles, therefore, the Company does not have a Sharia Supervisory Board.
Rekomendasi 1.1.8:	**Recommendation 1.1.8:**
Piagam Direksi secara periodik ditinjau. Piagam mencakup antara lain pembagian peran Direktur secara individual dapat diatur di Piagam Direksi atau dengan surat keputusan Direksi.	The Board of Directors' Charter is periodically reviewed. The Charter includes, among others, the division of roles for the Directors individually, which can be regulated in the Board of Directors' Charter or by a decision letter of the Board of Directors.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Bab II Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter II of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 1.1.9:	**Recommendation 1.1.9:**
Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan.	The Board of Directors has a policy on the resignation of members of the Board of Directors if they are involved in financial crimes and are proven to have made a mistake.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Bab II Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter II of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Rekomendasi 1.2: Penilaian Kinerja - Direksi dan Anggotanya. **Recommendation 1.2: Performance Assessment - Board of Directors and its Members.**	
Rekomendasi 1.2.1:	**Recommendation 1.2 .1:**
Dewan Komisaris melakukan evaluasi formal tahunan secara objektif dan independen untuk menentukan efektivitas Direksi dan setiap individu Direktur.	The Board of Commissioners conducts an annual formal evaluation objectively and independently to determine the effectiveness of the Board of Directors and each individual Director.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris melakukan evaluasi formal tahunan secara objektif dan independen untuk menentukan efektivitas Direksi dan setiap Direktur melalui Komite Nominasi dan Remunerasi.	**Applied** The Board of Commissioners conducts an annual formal evaluation objectively and independently to assess the effectiveness of the Board of Directors and each Director, facilitated by the Nomination and Remuneration Committee.
Rekomendasi 1.2.2:	**Recommendation 1.2 .2:**
Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi, bertanggung jawab menentukan kriteria evaluasi kinerja dan menilai kinerja Direktur Utama dan anggota Direksi lainnya.	The Board of Commissioners, with considerations from the Nomination and Remuneration Committee, is responsible for determining performance evaluation criteria and assessing the performance of the Chief Executive Officer and other members of the Board of Directors.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi bertanggung jawab menentukan kriteria evaluasi kinerja dan menilai kinerja Direktur Utama dan anggota Direksi lainnya sebagaimana dibahas dalam rapat Komite Nominasi dan Remunerasi pada 22 Januari 2025 serta rapat Dewan Komisaris yang dilaksanakan pada 23 Januari 2025.	**Applied** The Board of Commissioners, with consideration from the Nomination and Remuneration Committee, is responsible for determining the performance evaluation criteria and assessing the performance of the Chief Executive Officer and other members of the Board of Directors, as discussed in the Nomination and Remuneration Committee meeting on January 22, 2025, and the Board of Commissioners meeting held on January 23, 2025.
Rekomendasi 1.3: Peran dan Tanggung Jawab Dewan Komisaris. **Recommendation 1.3: Roles and Responsibilities of the Board of Commissioners.**	
Rekomendasi 1.3.1:	**Recommendation 1.3.1:**
Dewan Komisaris mereviu strategi korporasi paling tidak setiap tahun dan menyetujui misi, visi dan strategi korporasi yang dirumuskan oleh Direksi. Dewan Komisaris juga mereviu, memberikan saran, dan menyetujui rencana bisnis dan rencana keuangan jangka panjang dan rencana keuangan jangka pendek korporasi. Dewan Komisaris memberikan advis dan melakukan pemantauan kepada Direksi atas pengelolaan implementasinya. Direksi dan Dewan Komisaris terlibat dalam keputusan yang sangat penting bagi korporasi, diatur dalam Anggaran Dasar korporasi.	The Board of Commissioners reviews the corporate strategy at least annually and approves the corporate mission, vision, and strategy formulated by the Board of Directors. The Board of Commissioners also reviews, provides advice, and approves the Company's business plans as well as long and short-term financial plans. The Board of Commissioners provides advice and monitors the Board of Directors on the management of its implementation. The Board of Directors and Board of Commissioners are involved in decisions deemed crucial for the corporation, as regulated in the Articles of Association of the Company.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris telah melaksanakan peninjauan dan pembaruan strategi, termasuk RJPP serta rencana jangka pendek Perseroan, yang diperbarui setiap tahun untuk menyesuaikan dengan perkembangan pasar, teknologi, dan tantangan bisnis. Pada rapat gabungan Dewan Komisaris dan Direksi tanggal 27 Oktober 2025 (rapat gabungan *year-to-date* September 2025), rapat gabungan Dewan Komisaris dan Direksi tanggal 26 November 2025 (rapat gabungan *year-to-date* Oktober 2025), rapat gabungan Dewan Komisaris dan Direksi tanggal 23 Desember 2025 (rapat gabungan *year-to-date* November 2025), Dewan Komisaris memberikan arahan, nasihat, dan persetujuan atas pembaruan strategi Perseroan, sebagai bagian dari penerjemahan visi, misi, dan rencana bisnis yang dirumuskan oleh Direksi yang dituangkan dalam RJPP Tahun 2026-2030. Selanjutnya, pada rapat gabungan tanggal 23 Desember 2025 (rapat gabungan year-to-date November 2025), Dewan Komisaris melakukan peninjauan, memberikan arahan, serta menyetujui rencana bisnis yang tertuang dalam RKAP 2026. Persetujuan ini telah dituangkan dalam Keputusan Dewan Komisaris No. 06/DEKOM-DMT/01/2026.	**Applied** The Board of Commissioners has conducted a review and update of the Company's strategy, including the RJPP and short-term plans, which are updated annually to align with market developments, technology, and business challenges. At the joint meeting of the Board of Commis-sioners and the Board of Directors on Octo-ber 27, 2025 (year-to-date September 2025 joint meeting), the joint meeting of the Board of Commissioners and the Board of Di-rectors on November 26, 2025 (year-to-date October 2025 joint meeting), and the joint meeting of the Board of Commissioners and the Board of Directors on December 23, 2025 (year-to-date November 2025 joint meeting), the Board of Commissioners pro-vided direction, advice, and approval on the Company's strategy updates, as part of trans-lating the vision, mission, and business plan formulated by the Board of Directors as out-lined in the RJPP for 2026–2030. Subsequently, at the joint meeting on December 23, 2025 (year-to-date joint meeting for November 2025), the Board of Commissioners conducted a review, provided guidance, and approved the business plan outlined in the 2026 RKAP. This approval has been documented in the Board of Commissioners' Decision No. 06/DEKOM-DMT/01/2026.
Rekomendasi 1.3.2:	**Recommendation 1.3.2:**
Jenis keputusan yang memerlukan persetujuan Dewan Komisaris harus diungkapkan dalam Laporan Tahunan.	The types of decisions that require the Board of Commissioners' approval must be disclosed in the Annual Report.

Status dan Keterangan:	Status and Explanation:
Diterapkan Sebagaimana tertuang dalam Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk tentang Pengaturan Besaran Perbuatan Tertentu Direksi yang Harus Mendapatkan Persetujuan Tertulis Dewan Komisaris No. 002/DEKOM-DMT/04/2022. Selain itu, keputusan-keputusan yang diambil oleh Dewan Komisaris telah disampaikan pada pembahasan Dewan Komisaris di Laporan Tahunan ini.	**Applied** As stated in the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk No. 002/DEKOM-DMT/04/2022, on the Determination of Threshold for Specific Actions by the Board of Directors Requiring Written Approval from the Board of Commissioners. Besides, decisions made by the Board of Commissioners are presented in the Board of Commissioners discussions within this Annual Report.
Rekomendasi 1.3.3:	**Recommendation 1.3.3:**
Dengan memperhatikan rekomendasi Komite Nominasi dan Remunerasi, Dewan Komisaris mengusulkan kepada, dan untuk diputuskan oleh, RUPS pengangkatan dan/atau pemberhentian anggota Direksi dan anggota Dewan Komisaris. Dalam mengusulkan hal di atas, Dewan Komisaris memperhatikan keberagaman, unsur non-diskriminatif dan memberikan kesempatan yang sama tanpa membedakan suku, agama, ras, antar golongan dan gender. Dewan Komisaris memastikan proses pencalonan dan pemilihan anggota Direksi dan anggota Dewan Komisaris adalah formal dan transparan.	By considering the recommendations from the Nomination and Remuneration Committee, the Board of Commissioners proposes to, and to be resolved by, the GMS the appointment and/or dismissal of members of the Board of Directors and members of the Board of Commissioners. In proposing the above, the Board of Commissioners pays attention to diversity, non-discriminatory elements, and provides equal opportunities regardless of ethnicity, religion, race, class, and gender. The Board of Commissioners ensures a formal and transparent nomination and selection process for members of the Board of Directors and members of the Board of Commissioners.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Pada tahun 2025, Perseroan telah melaksanakan pengangkatan dan pemberhentian anggota Direksi serta Dewan Komisaris melalui mekanisme RUPS sesuai dengan rekomendasi Komite Nominasi dan Remunerasi. Proses tersebut dilakukan secara transparan dan objektif dengan mempertimbangkan kompetensi, integritas, serta keberagaman latar belakang calon anggota, guna memastikan efektivitas fungsi pengawasan dan pengelolaan Perseroan.	**Applied** In 2025, the Company appointed and dismissed members of the Board of Directors and the Board of Commissioners through the GMS mechanism in accordance with the Nomination and Remuneration Committee's recommendations. The process was conducted transparently and objectively, considering the competence, integrity, and diversity of the candidates' backgrounds, to ensure the effectiveness of the Company's supervisory and management functions.
Rekomendasi 1.3.4:	**Recommendation 1.3.4:**
Dewan Komisaris atau Komite yang menjalankan fungsi nominasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. Setiap tahun Dewan Komisaris meninjau pelaporan pelaksanaan rencana pengembangan dan suksesi yang disampaikan Direktur Utama.	The Board of Commissioners or the Committee conducting the nomination function prepares a succession policy in the process of nominating members of the Board of Directors. Every year, the Board of Commissioners reviews the report on the implementation of development and succession plans submitted by the Chief Executive Officer.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Evaluasi terhadap pelaksanaan talent management, termasuk perencanaan suksesi, menjadi fokus utama Komite Nominasi dan Remunerasi. Topik ini telah dibahas dalam rapat Komite Nominasi dan Remunerasi pada tanggal 22 Januari 2025, 27 Mei 2025, 16 Juni 2025, 15 September 2025, dan 20 November 2025. Topik ini juga disampaikan dalam rapat Dewan Komisaris serta rapat gabungan Dewan Komisaris dan Direksi.	**Applied** The evaluation of the implementation of talent management, including succession planning, became a key focus of the Nomination and Remuneration Committee. This topic was discussed in the Nomination and Remuneration Committee meetings on January 22, 2025; May 27, 2025; June 16, 2025; September 15, 2025; and November 20, 2025. This topic was also presented in the Board of Commissioners meetings as well as in the joint meetings of the Board of Commissioners and the Board of Directors.
Rekomendasi 1.3.5:	**Recommendation 1.3.5:**
Dewan Komisaris: 1. Mengajukan kepada RUPS, yang dapat didahului oleh usulan dari komite yang menjalankan fungsi remunerasi, besaran remunerasi anggota Direksi dan anggota Dewan Komisaris yang selaras dengan pengembangan korporasi yang berkelanjutan dan kepentingan jangka panjang korporasi dan Pemegang Saham. 2. Secara berkala mereviu sistem remunerasi Direksi dan Dewan Komisaris.	The Board of Commissioners: 1. Submits to the GMS, which may be preceded by recommendations from the committee conducting remuneration function, the remuneration amount for members of the Board of Directors and Board of Commissioners, in line with the sustainable corporate development and long-term interests of the corporation and Shareholders. 2. Periodically reviews the remuneration system for the Board of Directors and Board of Commissioners.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris telah melakukan kajian terhadap remunerasi anggota Direksi dan anggota Dewan Komisaris melalui kajian internal Komite Nominasi dan Remunerasi yang dievaluasi pada tanggal 22 Januari 2025 dan 19 Maret 2025. Hasil kajian tersebut selanjutnya digunakan sebagai dasar rekomendasi Dewan Komisaris kepada Pemegang Saham melalui Surat No. Tel.16/PS000/JDMT-00000/2025/Rhs tanggal 27 Maret 2025.	**Applied** The Board of Commissioners has conducted a review of the remuneration of members of the Board of Directors and the Board of Commissioners through an internal assessment by the Nomination and Remuneration Committee, which was evaluated on January 22, 2025, and March 19, 2025. The results of this review were subsequently used as the basis for the Board of Commissioners' recommendation to the Shareholders through Letter No. Tel.16/PS000/JDMT-00000/2025/Rhs dated March 27, 2025.

Rekomendasi 1.3.6:	Recommendation 1.3.6:
Dewan Komisaris mengawasi efektivitas kebijakan governansi korporat dan implementasinya serta mengusulkan perubahan jika diperlukan.	The Board of Commissioners oversees the effectiveness of corporate governance policies and their implementation and proposes changes if necessary.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris menjalankan fungsi pengawasan dan pemberian nasihat sebagaimana diatur dalam Anggaran Dasar dan *Board Manual*. Pelaksanaan fungsi ini tercermin dalam rapat gabungan Dewan Komisaris dan Direksi, yang diselenggarakan secara rutin sebagai bagian dari mekanisme tata kelola perusahaan.	**Applied** The Board of Commissioners carries out its supervisory and advisory functions as stipulated in the Articles of Association and the Board Manual. The implementation of these functions is reflected in the joint meetings of the Board of Commissioners and the Board of Directors, which are held regularly as part of the corporate governance mechanism.
Rekomendasi 1.3.7:	**Recommendation 1.3.7:**
Dewan Komisaris memantau dan mengarahkan agar korporasi menerapkan manajemen risiko dan sistem pengendalian internal yang tepat dan efektif yang selaras dengan tujuan, sasaran, dan strategi korporasi serta mematuhi peraturan perundang-undangan, kode perilaku, dan standar yang berlaku.	The Board of Commissioners monitors and directs the corporation to implement appropriate and effective risk management and internal control systems that are aligned with the corporate goals, objectives, and strategies, as well as complying with applicable laws and regulations, codes of conduct, and standards.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris melalui Komite Evaluasi dan Monitoring Perencanaan dan Risiko menjalankan fungsi monitoring pelaksanaan manajemen risiko perusahaan sebagaimana diatur dalam Peraturan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk tentang Pedoman Pelaksanaan Kerja Evaluasi dan Monitoring Perencanaan dan Risiko (*Charter*) PT Dayamitra Telekomunikasi Tbk tanggal 27 Januari 2023.	**Applied** The Board of Commissioners, through the Committee for Planning and Risk Evaluation and Monitoring, performs the function of monitoring the Company's risk management implementation, as stipulated in the Board of Commissioners's Regulation of PT Dayamitra Telekomunikasi Tbk on the Guidelines for Work Implementation for Planning and Risk Evaluation and Monitoring (Charter) of PT Dayamitra Telekomunikasi Tbk, dated January 27, 2023.
Rekomendasi 1.3.8:	**Recommendation 1.3.8:**
Dewan Komisaris mengawasi dan mengarahkan agar tercapai integritas akuntansi dan sistem pelaporan keuangan korporat, serta independensi fungsi audit internal dan eksternal.	The Board of Commissioners supervises and directs the integrity of the corporate accounting and financial reporting system, as well as the independence of internal and external audit functions.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris melalui Komite Audit melaksanakan fungsi tersebut seperti yang tertuang pada Peraturan Dewan Komisaris tentang Pedoman Kerja Komite Audit PT Dayamitra Telekomunikasi Tbk tanggal 25 Agustus 2021.	**Applied** The Board of Commissioners, through the Audit Committee, performs its functions as outlined in the Board of Commissioners' Regulation on the Audit Committee Charter of PT Dayamitra Telekomunikasi Tbk, dated August 25, 2021.
Rekomendasi 1.3.9:	**Recommendation 1.3.9:**
Dewan Komisaris memantau, mereviu, dan menyetujui Laporan Tahunan dan Laporan Keberlanjutan korporasi serta memastikan integritasnya, serta mengawasi proses pengungkapan dan pengkomunikasian korporasi.	The Board of Commissioners monitors, reviews, and approves the Annual Report and Sustainability Report of the corporation, ensures their integrity, and oversees the corporation's disclosure and communication process.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Penyusunan Laporan Tahunan dan Laporan Keberlanjutan dipantau dan disetujui oleh Dewan Komisaris.	**Applied** The preparation of the Annual Report and Sustainability Report is monitored and approved by the Board of Commissioners.
Rekomendasi 1.3.10:	**Recommendation 1.3.10:**
Piagam Dewan Komisaris secara periodik ditinjau.	The Board of Commissioners Charter is reviewed periodically.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Peraturan Bersama Dewan Komisaris Dan Direksi PT Dayamitra Telekomunikasi Tbk Tentang Panduan Tata Kerja dan Kode Etik Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk ditinjau secara periodik.	**Applied** The Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk on the Board Manual and Code of Ethics for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk is periodically reviewed.
Rekomendasi 1.3.11:	**Recommendation 1.3.11:**
Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan.	The Board of Commissioners has a policy on the resignation of members of the Board of Commissioners if they are involved in financial crimes and are proven to have made a mistake.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 58 tanggal 22 April 2022 Pasal 14 ayat (16), (25), dan (26).	Applied As stated in the Deed of Resolutions of the Annual General Meeting of Shareholders No. 58 dated April 22, 2022, Article 14, paragraphs (16), (25), and (26).

Rekomendasi 1.3.12:	Recommendation 1.3.12:
Komisaris independen sangat diharapkan untuk dapat berkontribusi dalam diskusi yang jujur, objektif, aktif, dan konstruktif pada rapat Dewan Komisaris.	Independent commissioners are highly expected to be able to contribute to honest, objective, active, and constructive discussions at the Board of Commissioners' meetings.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stipulated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 1.3.13:	**Recommendation 1.3.13:**
Komisaris Utama berperan sebagai koordinator Dewan Komisaris dan memastikan efektivitasnya. Komisaris Utama mendorong budaya keterbukaan dan dialog konstruktif yang memungkinkan berbagai pandangan diungkapkan, termasuk mengoordinasi penetapan agenda rapat dewan yang tepat dan memastikan waktu yang cukup tersedia untuk mendiskusikan semua agenda. Selain itu, juga harus ada kesempatan bagi Dewan Komisaris untuk bertemu dengan jajaran Direksi dan Manajemen Senior.	The President Commissioner acts as the coordinator of the Board of Commissioners and ensures its effectiveness. The President Commissioner promotes a culture of transparency and constructive dialogue that allows a variety of views to be expressed, including coordinating the setting of appropriate board meeting agenda and ensuring sufficient time is available to discuss all agenda items. In addition, there should be opportunities for the Board of Commissioners to meet with the Board of Directors and Senior Management.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025 di bagian Bab I butir C.	**Applied** As stipulated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, specifically in Chapter I, item C.
Rekomendasi 1.4: Pembentukan Komite. **Recommendation 1.4: Establishment of Committees.**	
Rekomendasi 1.4.1:	**Recommendation 1.4.1:**
Korporasi memiliki komite-komite di bawah Dewan Komisaris sekurang-kurangnya terdiri dari Komite Audit, Komite Nominasi dan Remunerasi, dan Komite Pemantau Manajemen Risiko.	The Corporation has committees under the Board of Commissioners, consisting of at least the Audit Committee, Nomination and Remuneration Committee, and Risk Management Monitoring Committee.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan memiliki komite-komite di bawah Dewan Komisaris, yang terdiri dari Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Fungsi evaluasi dan pengawasan manajemen risiko di Perseroan dijalankan oleh Komite Evaluasi dan Monitoring Perencanaan dan Risiko untuk aspek risiko strategis, keuangan, dan operasional. Sementara itu, pengawasan terhadap evaluasi risiko kepatuhan (*compliance)* menjadi tanggung jawab Komite Audit.	**Applied** The Company has committees under the Board of Commissioners, consisting of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring. The function of evaluating and supervising risk management within the Company is carried out by the Committee for Planning and Risk Evaluation and Monitoring, focusing on strategic, financial, and operational risks. Meanwhile, the supervision of compliance risk evaluation falls under the responsibility of the Audit Committee.
Rekomendasi 1.4.2:	**Recommendation 1.4.2:**
Dewan Komisaris memastikan bahwa anggota Komite Audit seluruhnya independen dan komite lain yang dibentuk Dewan Komisaris adalah mayoritas dari pihak independen, serta semua anggota komite memiliki kompetensi, berkomitmen, serta memiliki wewenang yang memadai untuk menjalankan perannya secara efektif dan independen.	The Board of Commissioners ensures that all Audit Committee's members are independent, and the majority of members of other committees established by the Board of Commissioners are independent parties, and that all committee members are competent, committed, and have sufficient authority to perform their roles in an effective and independent manner.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Bab I butir A dan butir D Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter I, items A and D, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Rekomendasi 1.4.3:	Recommendation 1.4.3:
Untuk memastikan pemantauan atas pelaksanaan tugas Komite Audit berjalan objektif dan independen, Komisaris Utama tidak boleh menjadi ketua Komite Audit, kecuali dalam keadaan luar biasa yang harus dijelaskan dalam Laporan Tahunan.	To ensure objective and independent monitoring on the implementation of the Audit Committee's duties, the President Commissioner is not allowed to be the chairman of the Audit Committee, except in exceptional circumstances which must be explained in the Annual Report.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Ketua Komite Audit Perseroan dijabat oleh Ibnu Sulistyo Pradipto, yang juga menjabat sebagai Komisaris Independen, sesuai dengan Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk tentang Perubahan Susunan Komite Audit PT Dayamitra Telekomunikasi Tbk No. 100/DEKOM-DMT/10/2025 tanggal 30 Oktober 2025	**Applied** The Chairman of the Company's Audit Committee is Ibnu Sulistyo Pradipto, who also serves as an Independent Commissioner, in accordance with the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk on Changes in the Audit Committee's Composition of PT Dayamitra Telekomunikasi Tbk No. 100/DEKOM-DMT/10/2025 dated October 30, 2025

Rekomendasi 1.5: Penilaian Kinerja – Dewan Komisaris dan Anggotanya.
Recommendation 1.5: Performance Assessment – Board of Commissioners and its Members.

Rekomendasi 1.5.1:	Recommendation 1.5.1:
Dewan Komisaris melakukan evaluasi formal tahunan secara objektif untuk menentukan efektivitas Dewan, komitenya, dan setiap individu Komisaris.	The Board of Commissioners conducts an annual formal evaluation objectively to determine the effectiveness of the Board, its committees, and each individual Commissioner.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab I, butir M, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025, *self-assessment* anggota Dewan Komisaris dilaksanakan oleh Komite yang menjalankan fungsi Nominasi dan Remunerasi yang diketuai oleh salah satu anggota Dewan Komisaris.	**Applied** As stated in Chapter I, item M, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, self-assessment of the Board of Commissioners' members is carried out by the Committee performing the Nomination and Remuneration function, which is chaired by one of the Board of Commissioners' members.

Rekomendasi 1.6: Benturan Kepentingan.
Recommendation 1.6: Conflict of Interest.

Rekomendasi 1.6.1:	Recommendation 1.6.1:
Anggota Direksi yang mempunyai rangkap jabatan di luar korporasi, harus mendapatkan persetujuan dari Dewan Komisaris. Seorang Komisaris memberi tahu Dewan Komisaris dan ketua komite yang menjalankan fungsi nominasi, sebelum menerima penunjukan baru sebagai Direktur atau Komisaris dari korporasi terbuka, jabatan Direktur lainnya atau posisi lain dengan komitmen waktu yang signifikan.	Members of the Board of Directors with concurrent positions outside the corporation must obtain approval from the Board of Commissioners. A Commissioner shall notify the Board of Commissioners and the chairman of the committee performing nominating function, before accepting a new appointment as Director or Commissioner of a publicly listed corporation, other Director positions, or other positions with a significant time commitment.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana dicantumkan pada Bab II butir Q.2 dan Q.8, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025.	**Applied** As stated in Chapter II, items Q.2 and Q.8, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Worki Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 1.6.2:	Recommendation 1.6.2:
Dewan Komisaris memantau dan mengelola potensi benturan kepentingan manajemen, anggota Direksi, Dewan Komisaris dan Pemegang Saham, termasuk penyalahgunaan aset korporasi dan penyalahgunaan dalam transaksi pihak berelasi. Komisaris yang memiliki benturan kepentingan tidak turut serta dalam pemantauan dan pengambilan keputusan atas potensi benturan kepentingan yang melibatkan Komisaris atau afiliasi Komisaris yang bersangkutan.	The Board of Commissioners monitors and manages potential conflicts of interest within the management, members of the Board of Directors, Board of Commissioners, and Shareholders, including misuse of corporate assets and misuse of related party transactions. Commissioners with conflicts of interest shall not participate in monitoring and making decisions on matters containing potential conflicts of interest involving the Commissioners or affiliates of the Commissioner concerned.

Status dan Keterangan:	Status and Explanation:
Diterapkan Sebagaimana dicantumkan pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk, khususnya yang mengatur terkait: • Bab I Dewan Komisaris, butir I pointer 6, Etika Berkaitan dengan Benturan Kepentingan. • Bab II Direksi, butir M pointer 6, Etika Berkaitan dengan Benturan Kepentingan. Dalam Bab I butir D Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) juga diatur mengenai tugas Komisaris Independen yang tidak terafiliasi dengan Direksi, anggota Komisaris lainnya, dan Pemegang Saham Pengendali serta bebas dari hubungan bisnis atau hubungan lainnya, yang dalam menjalankan tugasnya sesuai butir D pointer 2.a.3) memiliki tugas mengungkapkan bilamana terdapat transaksi yang mengandung benturan kepentingan secara wajar dan adil.	**Applied** As stated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk, particularly those regulating the following: • Chapter I Board of Commissioners, item I, point 6, Ethics Related to Conflicts of Interest. • Chapter II Board of Directors, item M, point 6, Ethics Related to Conflicts of Interest. Chapter I, item D of the Board Manual also regulates the duties of Independent Commissioners who are not affiliated with the Board of Directors, other members of the Board of Commissioners, or the Controlling Shareholder and are free from business relationships or other relationships. In carrying out their duties, in line with item D, point 2.a.3), Independent Commissioners are responsible for disclosing any transactions that involve conflicts of interest in a reasonable and fair manner.

Rekomendasi 1.7: Peningkatan Kompetensi Anggota Direksi dan Dewan Komisaris.
Recommendation 1.7: Competency Development for Members of the Board of Directors and Board of Commissioners.

Rekomendasi 1.7.1:	Recommendation 1.7.1:
Dewan Komisaris memastikan bahwa anggota Direksi dan Dewan Komisaris memahami peran dan tanggung jawab mereka, karakteristik, dan operasi korporasi, peraturan perundang-undangan dan standar yang relevan serta kewajiban lain yang berlaku. Direksi melalui Sekretaris Korporasi mendukung semua anggota Direksi dan Dewan Komisaris dalam memperbarui dan menyegarkan keterampilan dan pengetahuan mereka yang diperlukan untuk menjalankan peran mereka di Dewan.	The Board of Commissioners ensures that members of the Board of Directors and Board of Commissioners understand their roles and responsibilities, characteristics, and operations of the corporation, relevant laws and regulations, and other applicable standards and obligations. The Board of Directors, through the Corporate Secretary, supports all members of the Board of Directors and Board of Commissioners in updating and refreshing the required skills and knowledge to perform their roles on the Board.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana dicantumkan pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025.	**Applied** As stated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Prinsip 2: Komposisi dan Remunerasi Direksi dan Dewan Komisaris
Principle 2: Composition and Remuneration of the Board of Directors and Board of Commissioners

Rekomendasi 2.1: Komposisi Direksi dan Dewan Komisaris.
Recommendation 2.1: Composition of the Board of Directors and Board of Commissioners.

Rekomendasi 2.1.1:	Recommendation 2.1.1:
Dalam menentukan kandidat calon Direktur, Dewan Komisaris melalui Komite Nominasi dan Remunerasi tidak hanya mengandalkan rekomendasi dari Dewan Komisaris, manajemen atau Pemegang Saham mayoritas. Dewan Komisaris melalui Komite Nominasi dan Remunerasi dapat menggunakan sumber independen untuk menentukan kandidat yang memenuhi syarat.	In determining Director candidates, the Board of Commissioners, through the Nomination and Remuneration Committee, does not rely solely on recommendations from the Board of Commissioners, management, or majority Shareholders. The Board of Commissioners, through the Nomination and Remuneration Committee, may use independent sources to determine qualified candidates.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in the Articles of Association, the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.

Rekomendasi 2.1.2:	Recommendation 2.1.2:
Dewan Komisaris memastikan bahwa kriteria dalam menyeleksi anggota Direksi mencakup paling tidak pengetahuan, kemampuan, dan keahlian yang dibutuhkan untuk memenuhi secara tepat peran Direksi serta memperhatikan terpenuhinya keberagaman Direksi.	The Board of Commissioners ensures that the criteria for selecting members of the Board of Directors include at least the required knowledge, abilities, and expertise to properly meet the Board of Directors' role and pay attention to the fulfillment of the Board of Directors diversity.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in the Articles of Association, the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.
Rekomendasi 2.1.3:	**Recommendation 2.1.3:**
Kebijakan korporasi tentang keberagaman pada Direksi dan Dewan Komisaris diungkapkan dalam Laporan Tahunan.	The corporate policy on diversity in the Board of Directors and Board of Commissioners is disclosed in the Annual Report.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.
Rekomendasi 2.1.4:	**Recommendation 2.1.4:**
Dewan Komisaris memastikan bahwa kebijakan dan prosedur untuk seleksi dan nominasi Komisaris adalah jelas dan transparan sehingga dapat menghasilkan komposisi Dewan yang diinginkan. Dewan Komisaris menggunakan sumber independen untuk menentukan kandidat yang memenuhi syarat.	The Board of Commissioners ensures that the policies and procedures for the selection and nomination of Commissioners are clear and transparent so as to produce the desired Board composition. The Board of Commissioners uses independent sources to determine qualified candidates.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 31 Juli 2025, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in the Articles of Association, the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.
Rekomendasi 2.1.5:	**Recommendation 2.1.5:**
Dewan Komisaris/Komite yang menjalankan fungsi nominasi menetapkan prosedur dan kriteria nominasi yang konsisten dengan matriks keahlian Dewan Komisaris yang telah disetujui Dewan Komisaris dan memastikan bahwa profil kandidat memenuhi persyaratan yang ditetapkan dalam matriks keahlian dan kriteria nominasi.	The Board of Commissioners/Committee that performs the nomination function establishes nomination procedures and criteria, which are consistent with the Board of Commissioners' expertise matrix, which has been approved by the Board of Commissioners, and ensures that the candidate profile meets the established requirements in the expertise matrix and nomination criteria.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.

Rekomendasi 2.1.6:	Recommendation 2.1.6:
Komposisi Dewan Komisaris harus dibentuk sedemikian rupa sehingga anggota-anggotanya secara kelompok mencerminkan keberagaman dalam hal kemampuan, keahlian, pengetahuan, pengalaman, usia, latar belakang budaya, dan gender yang dibutuhkan untuk memenuhi secara tepat peran Dewan Komisaris.	The Board of Commissioners' composition must be formed in such a way that its members as a group reflect the diversity in terms of abilities, skills, knowledge, experience, age, cultural background, and gender required to properly fulfill the Board of Commissioners' roles.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in the Articles of Association, the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.
Rekomendasi 2.1.7:	**Recommendation 2.1.7:**
Untuk memampukan Dewan Komisaris dalam memberikan advis dan supervisi secara independen kepada Direksi dan untuk peran-peran yang terdapat potensi benturan kepentingan, Dewan Komisaris terdiri dari Komisaris Independen yang cukup jumlahnya, dengan masa jabatan yang dibatasi dan terdapat pengungkapan jangka waktu keanggotaan Dewan Komisaris serta independensi mereka dari sudut pandang korporasi.	To enable the Board of Commissioners to provide independent advice and supervision to the Board of Directors and for roles with potential conflicts of interest, the Board of Commissioners shall consist of a sufficient number of Independent Commissioners, with a limited term of office and disclosure of the term of office of the Board of Commissioners and their independence from a corporate perspective.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Komposisi Komisaris Independen di Perseroan sekurang-kurangnya 30% sebagaimana diatur dalam Bab I butir A Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** The composition of Independent Commissioners in the Company is at least 30%, as regulated in Chapter I, item A, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 2.1.8:	**Recommendation 2.1.8:**
Untuk memfasilitasi fungsi Direksi dan Dewan Komisaris yang efektif dan guna meningkatkan kepercayaan investor dan pemangku kepentingan, Komite Nominasi dan Remunerasi memastikan bahwa terdapat proses yang formal, ketat, dan transparan untuk penunjukan dan pengangkatan anggota Direksi dan Dewan Komisaris.	To facilitate the effective function of the Board of Directors and Board of Commissioners, as well as to increase investors and stakeholders' trust, the Nomination and Remuneration Committee ensures that there is a formal, rigorous, and transparent process for the selection and appointment of members of the Board of Directors and Board of Commissioners.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum Bab I dan Bab II Peraturan bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in Chapters I and II of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025, and the Nomination and Remuneration Committee Work Guidelines of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.

Rekomendasi 2.2: Remunerasi Direksi dan Dewan Komisaris.
Recommendation 2.2: Remuneration of the Board of Directors and Board of Commissioners.

Rekomendasi 2.2.1:	Recommendation 2.2.1:
Kebijakan remunerasi anggota Direksi terdiri atas struktur remunerasi yang berorientasi pada pengembangan korporasi yang berkelanjutan dan mendorong pencapaian tujuan jangka panjang. Remunerasi Direksi harus diusulkan, dapat dengan melalui Komite Nominasi dan Remunerasi, oleh Dewan Komisaris untuk diputuskan oleh RUPS. Jumlah remunerasi yang diusulkan kepada RUPS tersebut ditetapkan dengan mempertimbangkan peran setiap anggota Direksi dan situasi ekonomi serta kinerja korporasi.	The remuneration policy for the Board of Directors' members consists of a remuneration structure that is oriented towards sustainable corporate development and encourages the achievement of long-term goals. The Board of Directors' remuneration must be proposed, possibly through the Nomination and Remuneration Committee, by the Board of Commissioners to be resolved by the GMS. The remuneration amount proposed to the GMS is determined by considering the role of each member of the Board of Directors, economic situation, and corporate performance.

Status dan Keterangan:	Status and Explanation:
Diterapkan Sesuai dengan dokumen Penetapan Penghasilan Direksi dan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk yang Diberikan No. Tel.119/KU000/COP-K0000000/2023/Rhs, keputusan mengenai kebijakan remunerasi telah dilimpahkan kepada Pemegang Saham melalui Keputusan RUPS Tahunan.	**Applied** In line with the Determination of Remuneration for the Board of Directors and Board of Commissioners of PT Dayamitra Telekomunikasi Tbk, under document No. Tel.119/KU000/COP-K0000000/2023/Rhs, the decision on remuneration policy has been delivered to the Shareholders through the Annual GMS Resolution.
Rekomendasi 2.2.2:	**Recommendation 2.2.2:**
Kebijakan remunerasi anggota Dewan Komisaris terdiri atas struktur remunerasi yang berorientasi pada pengembangan korporasi yang berkelanjutan dan mendorong pencapaian tujuan jangka panjang. Jumlah remunerasi yang diusulkan Dewan Komisaris kepada RUPS tersebut ditetapkan dengan mempertimbangkan peran setiap anggota Dewan Komisaris dan situasi ekonomi serta kinerja korporasi. Di samping itu juga harus dipertimbangkan posisinya sebagai Komisaris Utama dan ketua serta keanggotaannya dalam komite-komite.	The remuneration policy for the Board of Commissioners' members consists of a remuneration structure that is oriented towards sustainable corporate development and encourages the achievement of long-term goals. The remuneration amount proposed by the Board of Commissioners to the GMS is determined by considering the role of each member of the Board of Commissioners, the economic situation, and the corporate performance. In addition, it must also consider his/her position as President Commissioner and chairman as well as membership in committees.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana yang dicantumkan pada Penetapan Penghasilan Direksi dan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk oleh Pemegang Saham No. Tel.119/KU 000/COP-K0000000/2023/Rhs, di mana sesuai keputusan RUPS Tahunan kewenangan dilimpahkan kepada Pemegang Saham.	**Applied** As stated in the Determination of Remuneration for the Board of Directors and Board of Commissioners of PT Dayamitra Telekomunikasi Tbk by Shareholders under No. Tel.119/KU 000/COP-K0000000/2023/Rhs, the authority has been delegated to the Shareholders in line with the Annual GMS resolutions.
Rekomendasi 2.2.3:	**Recommendation 2.2.3:**
Untuk memastikan bahwa paket remunerasi ditentukan berdasarkan prestasi, kualifikasi, dan kompetensi Direktur dan Komisaris dengan memperhatikan kinerja operasi korporasi, kinerja individu, dan kondisi pasar, Komite Nominasi dan Remunerasi memastikan bahwa terdapat prosedur yang adil dan transparan untuk menetapkan kebijakan remunerasi anggota Direksi dan Dewan Komisaris.	To ensure that the remuneration package is determined based on the achievements, qualifications, and competencies of the Directors and Commissioners by considering the corporate operational performance, individual performance, and market conditions, the Nomination and Remuneration Committee ensures that there are fair and transparent procedures for determining remuneration policies for members of the Board of Directors and Board of Commissioners.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana dicantumkan pada Bab I, huruf J, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.	**Applied** As stated in Chapter I, letter J, and the Nomination and Remuneration Committee Charter of PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022.

Prinsip 3: Hubungan Kerja antara Direksi dan Dewan Komisaris
Principle 3: Working Relationship between the Board of Directors and Board of Commissioners

Rekomendasi 3.1: Sifat Hubungan Kerja.
Recommendation 3.1: Nature of Working Relationship.

Rekomendasi 3.1.1:	Recommendation 3.1.1:
Terdapat diskusi yang terbuka antara Direksi dengan Dewan Komisaris serta di antara para anggota Direksi dan para anggota Dewan Komisaris. Namun, tetap penting menjaga kerahasiaan informasi agar tidak terjadi kebocoran informasi rahasia.	There are open discussions between the Board of Directors and Board of Commissioners as well as among members of the Board of Directors and members of the Board of Commissioners. However, it remains important to maintain the confidentiality of information to avoid leakage of confidential information.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab I, huruf K, dan Bab II, huruf N, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter I, letter K, and Chapter II, letter N, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Rekomendasi 3.1.2:	Recommendation 3.1.2:
Sesuai dengan tugas dan perannya masing-masing, Direksi bekerja sama dengan Dewan Komisaris dalam merumuskan misi, visi dan strategi korporasi dan secara reguler membahas pengimplementasiannya.	In accordance with their respective duties and roles, members of the Board of Directors cooperate with those of the Board of Commissioners in formulating corporate missions, visions, and strategies, as well as regularly discuss their implementation.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab II, butir D.2, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter II, item D.2, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 3.1.3:	**Recommendation 3.1.3:**
Sekretaris Korporasi memiliki peran penting dalam mendukung efektivitas hubungan kerja antara Direksi dengan Dewan Komisaris, mendorong implementasi praktik governansi korporat yang baik, termasuk komunikasi yang efektif dengan Pemegang Saham dan pemangku kepentingan lainnya.	The Corporate Secretary has a crucial role in supporting the effectiveness of the working relationship between the Board of Directors and Board of Commissioners, encouraging the implementation of good corporate governance practices, including effective communication with Shareholders and other stakeholders.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab II, Bab III huruf A Peraturan bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter II and Chapter III, letter A, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 3.2: Akses informasi Dewan Komisaris. **Recommendation 3.2: Access to Information for the Board of Commissioners.**	
Rekomendasi 3.2.1:	**Recommendation 3.2.1:**
Direksi bertanggung jawab untuk memastikan Dewan Komisaris mendapatkan akses informasi yang akurat, relevan, dan tepat waktu. Dewan Komisaris sendiri memastikan bahwa ia memperoleh informasi yang memadai. Direksi menyediakan informasi kepada Dewan Komisaris secara teratur, tanpa penundaan, dan secara komprehensif tentang semua masalah yang relevan dengan korporasi. Dewan Komisaris sewaktu-waktu dapat meminta Direksi untuk memberikan informasi tambahan.	The Board of Directors is responsible for ensuring that the Board of Commissioners has access to accurate, relevant, and timely information. The Board of Commissioners it self ensures that it obtains adequate information. The Board of Directors provides information to the Board of Commissioners regularly, without delay, and comprehensively on all matters relevant to the corporation. The Board of Commissioners may at any time request additional information from the Board of Directors.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab II huruf E dan huruf L Peraturan bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter II, letters E and L, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 3.3: Tanggung Jawab Direksi dan Dewan Komisaris atas Dampak Struktur. **Recommendation 3.3: Responsibilities of the Board of Directors and Board of Commissioners on Impacts of the Structure.**	
Rekomendasi 3.3.1:	**Recommendation 3.3.1:**
Dampak struktur kepemilikan terhadap korporasi. Direksi dan Dewan Komisaris mempertimbangkan tanggung jawabnya dalam konteks struktur kepemilikan saham dan hubungan antar-Pemegang Saham korporasi yang mungkin berdampak terhadap pengelolaan dan operasi korporasi.	The impact of ownership structure on the corporation. The Board of Directors and Board of Commissioners consider their responsibilities in the context of shareholding structure and relationships between corporate Shareholders, which may have an impact on corporate management and operations.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab I huruf F.4 butir h dan huruf H.3, dan Bab II huruf K.2.g Peraturan bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter I, letter F.4 point h and letter H.3, and Chapter II, letter K.2.g of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Prinsip 4: Perilaku Etis dan Bertanggung Jawab
Principle 4: Ethical and Responsible Conduct

Rekomendasi 4.1: Pedoman Etika dan Perilaku.
Recommendation 4.1: Code of Conduct.

Rekomendasi 4.1.1:	Recommendation 4.1.1:
Pernyataan ini dituangkan dalam Pedoman Perilaku dan Etika Usaha yang harus secara jelas mengungkapkan harapan korporasi bahwa setiap anggota Direksi dan Dewan Komisaris, serta karyawan akan: 1. Bertindak untuk kepentingan terbaik korporasi. 2. Bertindak dengan jujur dan dengan integritas berstandar tinggi. 3. Bersikap independen dan bertindak berdasarkan informasi yang lengkap, dengan iktikad baik, dengan uji tuntas dan kehati-hatian. 4. Mematuhi peraturan perundang-undangan yang berlaku bagi korporasi dan operasinya. 5. Menghindari tindakan yang melanggar peraturan perundang-undangan atau tindakan yang tidak etis berdasarkan pedoman etika korporasi. 6. Tidak terlibat atau berpartisipasi dalam kegiatan apa pun yang akan menimbulkan benturan kepentingan dengan kepentingan terbaik korporasi atau yang akan berdampak negatif terhadap reputasi korporasi. 7. Tidak mengambil manfaat atas properti atau informasi yang dimiliki korporasi, kepemilikan aset lainnya atau pelanggannya untuk kepentingan pribadi atau yang menyebabkan kerugian bagi korporasi dan pelanggannya.	This statement is set out in the Code of Ethics and Business Ethics, which must clearly state the corporate expectation that each member of the Board of Directors, Board of Commissioners, and employees will: 1. Act in the best interests of the corporation. 2. Act honestly and with a high standard of integrity. 3. Be independent and act based on complete information, in good faith, with due diligence and prudence. 4. Comply with laws and regulations that apply to the corporation and its operations. 5. Avoid actions that violate laws and regulations or unethical actions based on corporate ethics guidelines. 6. Not be involved or participate in any activity that will create a conflict of interest with the corporation's best interests or have a negative impact on the corporation's reputation. 7. Not take advantage of property or information owned by the corporation, ownership of other assets, or its customers, for personal gain or in a way that causes harm to the corporation and its customers.
8. Tidak memanfaatkan jabatannya atau peluang yang dihasilkan oleh jabatannya untuk kepentingan pribadi. 9. Menghindari perbuatan meminta atau menerima dari pihak ketiga pembayaran, gratifikasi atau keuntungan lain untuk dirinya sendiri atau untuk orang lain yang menimbulkan benturan kepentingan/ memberikan keuntungan kepada pihak ketiga secara melanggar peraturan perundang-undangan. 10. Menghormati perbedaan pendapat dan hak-hak setiap anggota Direksi, Dewan Komisaris, dan karyawan. 11. Memastikan pengungkapan yang lengkap, adil, akurat, tepat waktu, dan dapat dipahami dalam laporan dan dokumen yang disampaikan korporasi kepada regulator dan dalam komunikasi publik lainnya.	8. Not take advantage of the position or opportunities generated by the position for personal gain. 9. Avoid the act of requesting or receiving payments, gratuities, or other benefits from third parties for oneself or others that would lead to conflicts of interest or provide benefits to third parties in violation of laws and regulations. 10. Respect differences of opinion and the rights of each member of the Board of Directors, Board of Commissioners, and employees. 11. Ensure complete, fair, accurate, timely, and understandable disclosure in reports and documents submitted by the corporation to regulators and in other public communications.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab III huruf C Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter III, letter C, of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.
Rekomendasi 4.1.2:	**Recommendation 4.1.2:**
Direksi menetapkan kebijakan dan praktik anti-pencucian uang dan pendanaan terorisme, anti-suap, anti-korupsi, anti-kecurangan (*anti-fraud*), keterlibatan dalam politik dengan mengacu pada standar nasional atau internasional mengenai anti-pencucian uang, anti-suap, anti-korupsi, anti-kecurangan, atau standar terkait lainnya.	The Board of Directors establishes policies and practices for anti-money laundering and counter-terrorism financing, anti-bribery, anti-corruption, anti-fraud, and political involvement with reference to national or international standards on anti-money laundering, anti-bribery, anti-corruption, anti-fraud, or other related standards.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab VI Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in Chapter VI of the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK200/JDMT-1340000/2022 on the Guidelines for Management of Good Corporate Governance (GCG) of Mitratel Group.

Rekomendasi 4.2: Nilai–Nilai dan Budaya Organisasi. Recommendation 4.2: Organization Values and Culture.	
Rekomendasi 4.2.1:	**Recommendation 4.2.1:**
Korporasi mengartikulasikan, menumbuhkan, dan mengungkapkan budaya serta nilai-nilai korporasi.	The corporation articulates, fosters, and discloses corporate culture and values.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. PR.21/HC2/JDMT-10000000/XI/2020 tentang Panduan Implementasi *Core Values* AKHLAK PT Dayamitra Telekomunikasi Tbk.	**Applied** As stated in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. PR.21/HC2/JDMT-10000000/XI/2020 on the Guidelines for Implementing AKHLAK Core Values of PT Dayamitra Telekomunikasi Tbk.

Rekomendasi 4.3: Penegakan dan Komunikasi Pedoman Etika, Nilai-Nilai, dan Budaya. Recommendation 4.3: Enforcement and Communication of the Code of Ethics, Values, and Culture.	
Rekomendasi 4.3.1:	**Recommendation 4.3.1:**
Pedoman perilaku dan Kode Etik korporasi dikomunikasikan secara efektif kepada Direksi, Dewan Komisaris, serta seluruh karyawan, diintegrasikan ke dalam strategi dan operasi korporasi termasuk sistem manajemen risiko dan struktur remunerasi, serta ditegakkan.	The corporate code of conduct and Code of Ethics are communicated effectively to the Board of Directors, Board of Commissioners, and all employees, those are integrated into corporate strategy and operations, including the risk management system and remuneration structure, and are enforced.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Mitratel melakukan sosialisasi pakta integritas melalui *email*, Nota Dinas Elektronik (NDE), dan media komunikasi internal lainnya kepada seluruh jajaran manajemen dan karyawan setiap tahun di mana pada tahun buku 2025 dilaksanakan pada 5 Mei 2025. Selain melakukan sosialisasi, Mitratel mewajibkan seluruh karyawan untuk menandatangani Pakta Integritas setiap tahunnya. Langkah ini dilakukan agar karyawan mengerti dan menghargai etika dalam melaksanakan tugas dan menjalankan usaha dengan sebaik-baiknya sehingga martabat dan integritas karyawan Perseroan selalu terjaga dan terus ditingkatkan. Materi yang disosialisasikan berisi beberapa hal seperti yang tercantum di dalam Pedoman GCG, yaitu etika bisnis, *fraud*, manajemen risiko, pengendalian internal (SOA), *whistleblowing*, pelarangan gratifikasi, tata kelola TI, menjaga keamanan informasi, dan hal-hal lain yang terintegrasi dan terkait dengan praktik tata kelola perusahaan.	**Applied** Mitratel conducts annual dissemination of the integrity pact through email, Electronic Memorandum (NDE), and other internal communication media to all management and employees every year, where in the 2025 financial year it was carried out on May 5, 2025. In addition to dissemination, Mitratel requires all employees to sign the Integrity Pact annually. This measure is taken to ensure that employees understand and appreciate ethics in performing their duties and conducting business optimally, thereby maintaining and continuously enhancing the dignity and integrity of the Company's employees. The materials disseminated include several aspects as outlined in the GCG Guidelines, such as business ethics, fraud, risk management, internal control (SOA), whistleblowing, prohibition of gratification, IT governance, information security, and other matters integrated and related to corporate governance practices.

Prinsip 5: Manajemen Risiko, Pengendalian Internal, dan Kepatuhan
Principle 5: Risk Management, Internal Control, and Compliance

Rekomendasi 5.1: Manajemen Risiko, Pengendalian Internal, dan Kepatuhan. Principle 5: Risk Management, Internal Control, and Compliance	
Rekomendasi 5.1.1:	**Recommendation 5.1.1:**
Direksi melakukan reviu secara berkala atas ketepatan desain dan efektivitas operasional sistem governansi, pengelolaan risiko, pengendalian internal dan kepatuhan korporasi dan melaporkan pelaksanaan dan hasil reviu kepada para Pemegang Saham melalui Laporan Tahunan Korporasi.	The Board of Directors periodically reviews the adequacy of the design and operational effectiveness of the corporate governance system, risk management, internal control, and corporate compliance, as well as reports the review implementation and outcomes to the Shareholders through the Corporate Annual Report.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Direksi melakukan peninjauan secara berkala atas ketepatan desain dan efektivitas operasional sistem governansi, pengelolaan risiko, pengendalian internal, dan kepatuhan korporasi dan melaporkan pelaksanaan dan hasil peninjauan kepada para Pemegang Saham melalui surat pernyataan Direksi yang dimuat di dalam Laporan Tahunan Perseroan.	**Applied** The Board of Directors conducts periodic reviews of the adequacy of the design and operational effectiveness of the corporate governance system, risk management, internal control, and corporate compliance, as well as reports the review implementation and outcomes to the Shareholders through the statements of the Board of Directors included in the Company's Annual Report.

Rekomendasi 5.2: Manajemen Risiko. Recommendation 5.2: Risk Management.	
Rekomendasi 5.2.1:	**Recommendation 5.2.1:**
Strategi dan risiko merupakan satu kesatuan, diungkapkan secara transparan, masuk ke dalam pelaksanaan tugas dan tanggung jawab Direksi dan Dewan Komisaris, serta dalam diskusi di rapat Dewan Komisaris dan Direksi.	Strategy and risk are integrated, disclosed transparently, and included in the implementation of duties and responsibilities of the Board of Directors and Board of Commissioners, as well as in discussions at their meetings.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Pengelolaan manajemen risiko mengacu pada 2 landasan kebijakan, yaitu Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/HK 200/JDMT-1063000/2021 tentang Pengelolaan Risiko Perusahaan (*Enterprise Risk Management*) Mitratel Group tanggal 17 Desember 2021 dan Peraturan Direktur Keuangan dan Manajemen Risiko PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/HK 200/JDMT-1074000/2022 tentang Pedoman Implementasi Manajemen Risiko Perusahaan (*Enterprise Risk Management*) Mitratel Group tanggal 23 September 2022.	**Applied** The risk management framework is guided by 2 policy foundations, which are the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/HK 200/JDMT-1063000/2021 on Enterprise Risk Management of Mitratel Group, dated December 17, 2021, and the Regulation of the Director of Finance and Risk Management of PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/HK 200/JDMT-1074000/2022 on the Guidelines for the Implementation of Enterprise Risk Management of Mitratel Group, dated September 23, 2022.
Rekomendasi 5.2.2:	**Recommendation 5.2.2:**
Komite Pemantau Manajemen Risiko membantu pelaksanaan tugas Dewan Komisaris dengan menciptakan mekanisme yang transparan, fokus, dan independen dalam pengawasan manajemen risiko korporasi.	The Risk Management Monitoring Committee assists the implementation of the Board of Commissioners' duties by creating a transparent, focused, and independent mechanism for overseeing corporate risk management.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Untuk melakukan pengawasan manajemen risiko telah dibentuk Komite Evaluasi dan Monitoring Perencanaan dan Risiko tertuang dalam Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 001/DEKOM-DMT/05/2023 tanggal 3 Mei 2023.	**Applied** The Committee for Planning and Risk Evaluation and Monitoring was established to oversee risk management, as stated in the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk No. 001/DEKOM-DMT/05/2023, dated May 3, 2023.
Rekomendasi 5.3: Integrasi Governansi, Manajemen Risiko, dan Kepatuhan. **Recommendation 5.3: Integration of Governance, Risk Management, and Compliance.**	
Rekomendasi 5.3.1:	**Recommendation 5.3.1:**
Direksi membangun sistem governansi, manajemen risiko, dan kepatuhan (GRC) yang terintegrasi, dengan menangani berbagai ketidakpastian secara terpadu dan dengan integritas yang tinggi, untuk meyakinkan bahwa korporasi dapat mencapai tujuannya.	The Board of Directors establishes an integrated governance, risk management, and compliance (GRC) system by handling various uncertainties in an integrated manner and with high integrity to ensure the corporation can achieve its objectives.
Status dan Keterangan:	**Status and Explanation:**
Penjelasan Perseroan belum memiliki kebijakan terkait sistem governansi, manajemen risiko, dan kepatuhan (GRC) yang terintegrasi. Namun demikian, Perseroan senantiasa berkomitmen untuk menerapkan prinsip-prinsip GCG, pengelolaan risiko yang efektif, dan kepatuhan terhadap peraturan yang berlaku.	**Explanation** The Company does not have a policy related to an integrated governance, risk management, and compliance (GRC) system. Nevertheless, the Company remains fully committed to implementing GCG principles, effective risk management, and adherence to applicable regulations.
Rekomendasi 5.3.2:	**Recommendation 5.3.2:**
Direksi memastikan bahwa bagian yang membawahi fungsi kepatuhan tidak merangkap melaksanakan fungsi yang berpotensi menimbulkan benturan kepentingan.	The Board of Directors ensures that the division responsible for the compliance function does not concurrently perform roles that may create a conflict of interest.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab II F.4 Sebagaimana tercantum dalam Bab II F.4 Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 dan No. PD.0010/HK 200/DMT-11120000/2025 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 31 Juli 2025.	**Applied** As stated in Chapter II F.4 of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 66/DEKOM-DMT/07/2025 and No. PD.0010/HK 200/DMT-11120000/2025 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk dated July 31, 2025.

Rekomendasi 5.4: Audit Internal. Recommendation 5.4: Internal Audit.	
Rekomendasi 5.4.1:	**Recommendation 5.4.1:**
Dewan Komisaris melalui Komite Audit memantau dan memastikan bahwa fungsi audit internal membantu korporasi untuk mencapai tujuannya dengan membawa pendekatan yang objektif dan disiplin untuk mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal, dan governansi korporat.	The Board of Commissioners, through the Audit Committee, oversees and ensures that the internal audit function helps the corporation achieve its objectives through an objective and disciplined approach to evaluating and improving the effectiveness of risk management, internal control, and corporate governance.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum pada Peraturan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk Tentang Pedoman Kerja Komite Audit PT Dayamitra Telekomunikasi Tbk No. 004/DEKOMDMT/08/2021 pada tanggal 25 Agustus 2021.	**Applied** As stated in the Board of Commissioners' Regulation of PT Dayamitra Telekomunikasi Tbk on the Audit Committee Charter of PT Dayamitra Telekomunikasi Tbk No. 004/DEKOM-DMT/08/2021, dated August 25, 2021.

Prinsip 6: Pengungkapan dan Transparansi
Principle 6: Disclosure and Transparency

Rekomendasi 6.1: Kebijakan Pengungkapan. Recommendation 6.1: Disclosure Policy.	
Rekomendasi 6.1.1:	**Recommendation 6.1.1:**
Korporasi memiliki kebijakan dan prosedur pengungkapan dan transparansi yang memastikan pengungkapan informasi material dan menjaga informasi sensitif serta rahasia korporasi.	The corporation has disclosure and transparency policies and procedures that ensure the disclosure of material information while safeguarding sensitive and confidential corporate information.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana dalam Bab 6 bagian 6.22 mengenai Komunikasi dengan Para Pemegang Saham atau Investor pada Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in Chapter 6, section 6.22 on Communication with Shareholders or Investors in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.
Rekomendasi 6.1.2:	**Recommendation 6.1.2:**
Hak Pemegang Saham untuk memperoleh secara teratur dan tepat waktu informasi material yang relevan tentang korporasi harus dipenuhi.	Shareholders' rights to obtain relevant material information about the corporation regularly and in a timely manner must be fulfilled.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab 6 bagian 6.22 mengenai Komunikasi dengan Para Pemegang Saham atau Investor pada Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in Chapter 6, section 6.22 on Communication with Shareholders or Investors in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.
Rekomendasi 6.2: Laporan Keuangan dan Keberlanjutan. **Recommendation 6.2: Financial Statements and Sustainability Reports.**	
Rekomendasi 6.2.1:	**Recommendation 6.2.1:**
Korporasi mengungkapkan sistem dan prosedur untuk memastikan bahwa Laporan Keuangan Interim yang tidak diaudit atau direviu oleh auditor eksternal secara material adalah akurat, lengkap, dan memberikan investor informasi yang tepat untuk membuat keputusan investasi yang tepat.	The Corporation discloses systems and procedures to ensure that Interim Financial Statements, which are not materially audited or reviewed by external auditors, are accurate, complete, and provide investors with the appropriate information to make informed investment decisions.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab 6 bagian 6.8 mengenai Tata Kelola Pelaporan Keuangan pada Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in Chapter 6, section 6.8 on Financial Reporting Governance in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.

Rekomendasi 6.2.2:	Recommendation 6.2.2:
Komite Audit memastikan kualitas audit Laporan Keuangan yang dilaksanakan oleh auditor eksternal. Kegiatan ini termasuk merekomendasikan penunjukan, penunjukan kembali dan, jika perlu, pemberhentian, serta remunerasi auditor eksternal.	The Audit Committee ensures the quality of audits on Financial Statements conducted by external auditors. This includes recommending the appointment, reappointment, and dismissal, if necessary, as well as remuneration of external auditors.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Pedoman Kerja Komite Audit (*Charter* Komite Audit) PT Dayamitra Telekomunikasi Tbk No. 004/DEKOM-DMT/08/2021.	**Applied** As stated in the Audit Committee Charter of PT Dayamitra Telekomunikasi Tbk No. 004/DEKOM-DMT/08/2021.
Rekomendasi 6.2.3:	**Recommendation 6.2.3:**
Laporan Keberlanjutan harus disiapkan dan diungkapkan dengan akurat dan disusun sesuai kerangka pelaporan keberlanjutan nasional atau internasional.	The Sustainability Report shall be accurately prepared, disclosed, and compiled in accordance with national or international sustainability reporting frameworks.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Laporan Keberlanjutan Perseroan disusun dengan mengacu pada Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Perusahaan Publik, serta IFRS S1 S2, GRI *in accordance with*, SASB, dan *ESG Rating*: MSCI, S&P, *Sustainalytic*.	**Applied** The Company's Sustainability Report is prepared with reference to Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies, and IFRS S1 S2, GRI in accordance with, SASB, dan ESG Rating: MSCI, S&P, Sustainalytic.
Rekomendasi 6.2.4:	**Recommendation 6.2.4:**
Korporasi menerbitkan Laporan Tahunan secara terintegrasi yang menempatkan kinerja historis ke dalam konteks dan menggambarkan risiko, peluang, dan prospek korporasi di masa depan, sehingga membantu Pemegang Saham dan pemangku kepentingan memahami tujuan strategis korporasi dan kemajuannya dalam menciptakan nilai yang berkelanjutan.	The corporation issues an integrated Annual Report that contextualizes historical performance, outlines risks, opportunities, and future prospects, and assists Shareholders and stakeholders in understanding the corporation's strategic objectives and progress in creating sustainable value.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Laporan Tahunan Perseroan telah disusun berdasarkan Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik dan mencantumkan kinerja historis dalam konteks dan menggambarkan risiko, peluang, dan prospek korporasi di masa depan.	**Applied** The Company's Annual Report is prepared based on the Financial Services Authority Circular No. 16/SEOJK.04/2021 on the Form and Content of the Annual Report for Issuers or Public Companies, and it includes historical performance contextualized to depict the risks, opportunities, and future prospects of the corporation.
Rekomendasi 6.3: Diseminasi Informasi. **Recommendation 6.3: Dissemination of Information.**	
Rekomendasi 6.3.1:	**Recommendation 6.3.1:**
Saluran penyebaran informasi harus menyediakan akses yang setara, tepat waktu, dan relatif murah untuk informasi yang relevan bagi pengguna.	Channels for disseminating information should provide users with equal, timely, and relatively inexpensive access to relevant information.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Pemegang Saham dan masyarakat dapat mengakses seluruh informasi mengenai Perseroan untuk dapat lebih mengenal Mitratel secara lebih jauh. Mitratel mendukung keterbukaan informasi melalui berbagai sarana antara lain media massa, situs web Perseroan (https://www.mitratel.co.id, yang disajikan dalam Bahasa Indonesia dan Bahasa Inggris), Sarana Pelaporan Elektronik Emiten IDX, serta Sistem Pelaporan Elektronik Otoritas Jasa Keuangan secara lengkap dan akurat.	**Applied** Shareholders and the public can access comprehensive information about the Company to gain a deeper understanding of Mitratel. Mitratel supports information disclosure through various channels, including mass media, the Company's official website (https://www.mitratel.co.id, available in both Bahasa Indonesia and English), IDX Electronic Reporting Facility for Issuers, and Financial Services Authority Electronic Reporting System in a complete and accurate manner.
Rekomendasi 6.3.2:	**Recommendation 6.3.2:**
Korporasi memastikan bahwa pernyataan tahunan terhadap penerapan Pedoman Umum Governansi Korporat Indonesia, termasuk penjelasan atas penerapan atas masing-masing Rekomendasi dan Panduan tersedia di situs web selama jangka waktu minimal 5 tahun.	The corporation ensures that an annual statement regarding the implementation of the General Guidelines for Indonesian Corporate Governance, including an explanation of the implementation of each Recommendation and Guideline, is available on the website for a minimum period of 5 years.
Status dan Keterangan:	**Status and Explanation:**
Penjelasan Pernyataan terhadap penerapan PUGKI belum tersedia di situs web Perseroan.	**Explanation** The statement regarding the implementation of PUGKI is not yet available on the Company's official website.

Rekomendasi 6.3.3:	Recommendation 6.3.3:
Untuk korporasi yang terdaftar di pasar modal di yurisdiksi selain yurisdiksi asal, peraturan perundang-undangan atas governansi korporat yang berlaku harus di diungkapkan dengan jelas. Dalam hal *cross listing*, kriteria dan prosedur *cross listing*, kriteria dan prosedur untuk mengakui persyaratan *listing* untuk *listing* utama harus transparan dan didokumentasikan.	For corporations listed on the capital market in jurisdictions other than their jurisdiction of origin, applicable laws and regulations on corporate governance must be clearly disclosed. In cases of cross listing, the criteria and procedures for cross listing, as well as the criteria and procedures for recognizing listing requirements for the primary listing, must be transparent and documented.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan merupakan entitas usaha yang didirikan di Indonesia dan tunduk terhadap peraturan yang berlaku di Indonesia.	**Applied** The Company is a business entity established in Indonesia and is subject to the applicable regulations in Indonesia.

Prinsip 7: Perlindungan terhadap Hak-Hak Pemegang Saham
Principle 7: Protection of Shareholders' Rights

Rekomendasi 7.1: Hak Pemegang Saham. Recommendation 7.1: Shareholders' Rights.	
Rekomendasi 7.1.1:	**Recommendation 7.1.1:**
Korporasi memiliki suatu kebijakan komunikasi yang memfasilitasi dan mendorong partisipasi Pemegang Saham atau investor.	The corporation has a communication policy that facilitates and encourages Shareholder or investor participation.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group Bab 6 bagian 6.22 mengenai Komunikasi dengan Para Pemegang Saham atau Investor.	**Applied** As stated in Chapter 6, section 6.22 on Communication with Shareholders or Investors in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.
Rekomendasi 7.1.2:	**Recommendation 7.1.2:**
Korporasi yang merupakan Entitas Induk memastikan bahwa kebijakan governansi korporatnya berlaku bagi Entitas Anak dan Entitas Sepengendali yang di dalamnya investasi korporasi adalah signifikan.	Corporations that are Parent Entities ensure that their corporate governance policies apply to Subsidiaries and Entities under Common Control in which their investment is significant.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tertuang dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group Pasal 1 ayat (1), Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C. Tel.002/HK 230/JDMT-1054000/2022 tentang Pedoman Pengelolaan Pendanaan Mitratel Group, Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. PD. 0009/HK 290/DMT-11120000/2023 tanggal 30 Maret 2023 tentang Pengesahan Keputusan Dewan Komisaris No. 005/DEKOM-DMT/02/2023 tentang Kebijakan dan Prosedur Penanganan Pengaduan *Whistleblowing System* dalam Lingkungan PT Dayamitra Telekomunikasi Tbk.	**Applied** As stated in Article 1, paragraph (1), of the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group, the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/HK 230/JDMT-1054000/2022 on Guidelines for Funding Management of Mitratel Group, and the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. PD.0009/HK 290/DMT-11120000/2023 dated March 30, 2023, on the Ratification of the Board of Commissioners' Decision No. 005/DEKOM-DMT/02/2023 on Policies and Procedures for Handling Whistleblowing System Complaints within PT Dayamitra Telekomunikasi Tbk.
Rekomendasi 7.1.3:	**Recommendation 7.1.3:**
Korporasi memiliki aturan dan prosedur yang mengatur akuisisi, pengambilalihan, dan transaksi luar biasa, seperti merger dan penjualan aset korporasi yang substansial untuk memastikan transaksi terjadi secara transparan dan dalam kondisi yang wajar dan melindungi hak-hak semua Pemegang Saham sesuai dengan kelasnya.	Corporations have rules and procedures that govern acquisitions, take overs, and extraordinary transactions, such as mergers and sales of substantial corporate assets, to ensure that transactions occur transparently, under reasonable conditions, and in a manner that protects the rights of all Shareholders according to their respective classes.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Peraturan Direksi PT Dayamitra Telekomunikasi No. C.Tel.003/HK 290/JDMT-1054000/2022 tanggal 13 Mei 2022 tentang Pedoman Investasi dalam Pengembangan Bisnis Organik dan Non-Organik.	**Applied** As stated in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi No. C.Tel.003/HK 290/JDMT-1054000/2022 dated May 13, 2022, on the Guidelines for Investment in Organic and Non-Organic Business Development.

Rekomendasi 7.2: Perlakuan Adil terhadap Pemegang Saham. Recommendation 7.2: Fair Treatment of Shareholders.	
Rekomendasi 7.2.1:	**Recommendation 7.2.1:**
Korporasi memiliki aturan dan prosedur yang memastikan: 1. Semua Pemegang Saham dari seri yang sama dalam 1 kelas saham harus diperlakukan setara. 2. Pengungkapan aturan dan prosedur tersebut serta pengungkapan struktur modal dan pengaturan yang memungkinkan Pemegang Saham tertentu memeroleh pengaruh atau kendali yang tidak proporsional dengan kepemilikan sahamnya.	Corporations have rules and procedures ensuring that: 1. All Shareholders of the same series in 1 class of shares shall be treated equally. 2. There shall be a disclosure of such rules and procedures, as well as disclosure of the capital structure and arrangements that allow certain Shareholders to gain influence or control that is disproportionate to their share ownership.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Anggaran Dasar Perseroan Pasal 5 ayat (3).	**Applied** As stated in Article 5, paragraph (3) of the Company's Articles of Association.
Rekomendasi 7.2.2:	**Recommendation 7.2.2:**
Korporasi memiliki aturan dan prosedur yang memastikan transaksi pihak berelasi disetujui dan dilaksanakan sedemikian rupa yang dapat meyakinkan bahwa benturan kepentingan telah dikelola dengan tepat, dan melindungi kepentingan korporasi dan Pemegang Saham.	The corporation has rules and procedures that ensure related-party transactions are approved and implemented in a way that properly manages conflicts of interest, and protects the interests of the corporation and Shareholders.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab VI Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in Chapter VI of the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.
Rekomendasi 7.2.3:	**Recommendation 7.2.3:**
Korporasi memiliki dan mengungkapkan kebijakan untuk mencegah terjadinya *insider trading*. Korporasi memiliki aturan yang jelas mengenai perdagangan apa pun dalam saham korporasi yang dilakukan oleh Direktur, Komisaris, dan orang dalam untuk memastikan bahwa siapa pun tidak boleh mendapatkan keuntungan secara langsung atau tidak langsung dari informasi yang tidak/belum tersedia di pasar.	The corporation has and discloses policies to prevent insider trading. The corporation has explicit rules regarding any trading in corporate shares conducted by Directors, Commissioners, and insiders to ensure that no one may benefit directly or indirectly from non-public/undisclosed information to the market.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Bab VI bagian 6.23 Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in Chapter VI, Section 6.23 of the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.
Rekomendasi 7.3: Rapat Umum Pemegang Saham. **Recommendation 7.3: General Meeting of Shareholders.**	
Rekomendasi 7.3.1:	**Recommendation 7.3.1:**
Korporasi melakukan panggilan RUPS dengan agenda dan materi RUPS selengkap dan sedini mungkin (paling lambat 28 hari sebelum RUPS) untuk memberikan waktu dan materi yang cukup bagi Pemegang Saham untuk mempelajari dengan baik agenda rapat. Undangan rapat dan seluruh informasi RUPS diungkapkan melalui sarana elektronik, seperti melalui situs web korporasi.	The corporation issues an invitation for the GMS with the agenda and materials as early and completely as possible (no later than 28 days before the GMS) to provide Shareholders sufficient time to review the meeting agenda. The meeting invitations and all GMS information are disclosed through electronic media, such as the corporate website.
Status dan Keterangan:	**Status and Explanation:**
Penjelasan Perseroan melakukan pemanggilan RUPS kepada Pemegang Saham paling lambat 21 hari sebelum tanggal penyelenggaraan RUPS, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal penyelenggaraan RUPS.	**Explanation** The Company issues an invitation for the GMS to Shareholders no later than 21 days prior to the GMS date, excluding the date of the invitation and GMS.

Rekomendasi 7.3.2:	Recommendation 7.3.2:
Korporasi memiliki dan mengungkapkan aturan dan prosedur yang memfasilitasi Pemegang Saham dalam berpartisipasi dan memberikan suara secara efektif di RUPS.	The corporation has and discloses rules and procedures that facilitate Shareholders' participation and effective voting at the GMS.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan mematuhi Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Peraturan Otoritas Jasa Keuangan No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik, serta Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 58 tanggal 22 April 2022 Pasal 25 ayat (1), Pasal 20 ayat (6), Pasal 23 ayat (6), dan Pasal 25.	**Applied** The Company complies with Financial Services Authority Regulation No. 15/POJK.04/2020 on the Planning and Implementation of General Meeting of Shareholders of Public Companies, Financial Services Authority Regulation No. 16/POJK.04/2020 on the Electronic Implementation of General Meeting of Shareholders of Public Companies, and the Deed of Resolutions of Annual General Meeting of Shareholders No. 58 dated April 22, 2022, Article 25 paragraph (1), Article 20 paragraph (6), Article 23 paragraph (6), and Article 25.
Rekomendasi 7.3.3:	**Recommendation 7.3.3:**
Pemegang Saham berpartisipasi efektif dalam menetapkan penunjukan anggota Direksi dan Dewan Komisaris.	Shareholders participate effectively in determining the appointment of members of the Board of Directors and Board of Commissioners.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan mematuhi Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Peraturan Otoritas Jasa Keuangan No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik, serta Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 58 tanggal 22 April 2022 Pasal 11 ayat (10) dan ayat (12) huruf a, Pasal (14) ayat (12) dan ayat (14) huruf a, dan Pasal 25 ayat (4).	**Applied** The Company complies with Financial Services Authority Regulation No. 15/POJK.04/2020 on the Planning and Implementation of General Meeting of Shareholders of Public Companies, Financial Services Authority Regulation No. 16/POJK.04/2020 on the Electronic Implementation of General Meeting of Shareholders of Public Companies, and the Deed of Resolutions of Annual General Meeting of Shareholders No. 58 dated April 22, 2022, Article 11 paragraphs (10) and (12) letter a, Article (14) paragraphs (12) and (14) letter a, and Article 25 paragraph 4.
Rekomendasi 7.3.4:	**Recommendation 7.3.4:**
Korporasi memastikan transparansi dan akuntabilitas auditor eksternal di RUPS.	The corporation ensures transparency and accountability of the external auditor at the GMS.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group.	**Applied** As stated in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group.
Rekomendasi 7.3.5:	**Recommendation 7.3.5:**
Penyampaian hasil pemungutan suara dan ringkasan risalah RUPS secara lengkap diumumkan ke publik pada hari kerja berikutnya.	The voting results and a complete summary of the GMS minutes are announced to the public on the following business day.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan mematuhi Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Peraturan Otoritas Jasa Keuangan No. 14 Tahun 2025 tentang Pelaksanaan Rapat Umum Pemegang Saham Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk Secara Elektronik, ASEAN *Corporate Governance Scorecard* (ACGS) 2023, serta Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 60 tanggal 28 Mei 2025 Pasal 24 ayat 4 huruf b. Hasil pemungutan suara dan ringkasan risalah RUPS Tahunan diumumkan kepada publik melalui situs https://www.mitratel.co.id/rups/ dalam 1 hari kerja setelah RUPS Tahunan diselenggarakan.	**Applied** The Company complies with Financial Services Authority Regulation No. 15/POJK.04/2020 on the Planning and Implementation of General Meeting of Shareholders of Public Companies, Financial Services Authority Regulation No. 14 of 2025 on the Implementation of the General Meeting of Shareholders, Bondholders Meeting, and Sukukholders Meeting Conducted Electronically, the ASEAN Corporate Governance Scorecard (ACGS) 2023, as well as the Deed of Statement of the Resolutions of the Annual General Meeting of Shareholders No. 60 dated May 28, 2025 Article 24 paragraph (4) letter b. The voting results and summary minutes of the Annual GMS were announced to the public through the website https://www.mitratel.co.id/rups/ within 1 working day after the Annual GMS was held.

Prinsip 8: Penghargaan terhadap Pemangku Kepentingan
Principle 8: Award for Stakeholders

Rekomendasi 8.1: Keterlibatan Pemangku Kepentingan Kunci (*Stakeholder Engagement*). **Recommendation 8.1: Key Stakeholder Engagement.**	
Rekomendasi 8.1.1:	**Recommendation 8.1.1:**
Korporasi melalui Sekretaris Korporasi melaksanakan komunikasi yang reguler, transparan dan efektif dengan pemangku kepentingan kunci serta melibatkan mereka untuk memahami harapan dan keluhan mereka serta dampak korporasi terhadap mereka.	The corporation, through the Corporate Secretary, carries out regular, transparent, and effective communication with key stakeholders, as well as engages them to understand their expectations, grievances, and the impact of the corporation on them.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Perseroan menyediakan kanal pelaporan (Mitratel Integrity Line) keterbukaan informasi publik pada situs web Perseroan di tautan https://www.mitratel.co.id/informasi-kepadainvestor/ dan kanal *whistleblowing system* di https://idn.deloitte-halo.com/mitratelwbs/.	**Applied** The Company provides a public information disclosure reporting channel (Mitratel Integrity Line) on the Company's website at https://www.mitratel.co.id/informasi-kepadainvestor/ and a whistleblowing system channel at https://idn.deloitte-halo.com/mitratelwbs/.
Rekomendasi 8.2: Integrasi Keberlanjutan dalam Model Bisnis. **Recommendation 8.2: Integration of Sustainability in Business Models.**	
Rekomendasi 8.2.1:	**Recommendation 8.2.1:**
Dewan Komisaris bersama-sama dengan Direksi bertanggung jawab, akuntabel, dan transparan atas governansi keberlanjutan, termasuk menetapkan strategi, prioritas, dan target keberlanjutan korporasi. Direksi dan Dewan Komisaris memasukkan pertimbangan keberlanjutan ketika menjalankan perannya, termasuk antara lain dalam pengembangan dan implementasi strategi korporasi, rencana bisnis, rencana aksi utama dan manajemen risiko.	The Board of Commissioners and Board of Directors are responsible, accountable, and transparent for sustainability governance, including in establishing corporate sustainability strategies, priorities, and targets. The Board of Directors and Board of Commissioners incorporate sustainability considerations in carrying out their roles, including by developing and implementing corporate strategies, business plans, key action plans, and risk management.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Dewan Komisaris bersama Komite Audit dan Komite Evaluasi dan Monitoring Perencanaan dan Risiko telah melaksanakan fungsi pengawasan dan pemberian nasihat sebagaimana tertuang pada Anggaran Dasar Perseroan.	**Applied** The Board of Commissioners, jointly with the Audit Committee and the Committee for Planning and Risk Evaluation and Monitoring, have performed their supervisory and advisory functions as stated in the Company's Articles of Association.
Rekomendasi 8.3: Perlindungan terhadap Pemangku Kepentingan. **Recommendation 8.3: Protection for Stakeholders.**	
Rekomendasi 8.3.1:	**Recommendation 8.3.1:**
Direksi memastikan dan mengungkapkan bahwa operasi korporasi mencerminkan penerapan standar etika, tanggung jawab sosial dan lingkungan yang tinggi di seluruh korporasi dan memastikan bahwa kebijakan dan prosedur yang tepat diterapkan untuk menghormati serta mematuhi hak-hak pemangku kepentingan.	The Board of Directors ensures and discloses that the corporation's operations reflect the implementation of high ethical standards, social responsibility, and environmental responsibility across the corporation, as well as ensures that appropriate policies and procedures are implemented to respect and comply with stakeholders' rights.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 tentang Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group, Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT–1056000/2022 tentang Etika Bisnis Perusahaan, dan Peraturan Direksi No. C.Tel.017/HK 200/JDMT-1056000/2022 tentang Pakta Integritas.	**Applied** As stated in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.019/HK 200/JDMT-1340000/2022 on Guidelines for the Management of Good Corporate Governance (GCG) of Mitratel Group, the Board of Directors' Regulation of No. C.Tel.015/HK 200/JDMT–1056000/2022 on Corporate Business Ethics, and the Board of Directors' Regulation of No. C.Tel.017/HK 200/JDMT-1056000/2022 on the Integrity Pact.
Rekomendasi 8.3.2:	**Recommendation 8.3.2:**
Direksi mendorong karyawan bekerja untuk kepentingan jangka panjang korporasi dan mengedepankan keberlanjutan.	The Board of Directors encourages employees to work for the longterm interests of the corporation and prioritizes sustainability.
Status dan Keterangan:	**Status and Explanation:**
Diterapkan Sebagaimana tercantum dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT–1056000/2022 tentang Etika Bisnis Perusahaan di bagian Bab II Pasal 3.	**Applied** As stated in Chapter II, Article 3 of the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT–1056000/2022 on Corporate Business Ethics.

Pernyataan dan Praktik *Bad Corporate Governance*

Statement and Practices of Bad Corporate Governance

Perseroan terus berupaya untuk menerapkan peraturan atau ketentuan terkait tata kelola perusahaan. Sepanjang tahun 2025, Perseroan tidak melakukan praktik *bad corporate governance* yang dapat mengganggu penerapan GCG sebagaimana ditunjukkan pada tabel berikut:

The Company continues to strive to implement regulations or provisions related to corporate governance. Throughout 2025, the Company did not engage in any bad corporate governance practices that could disrupt the implementation of GCG, as shown in the following table:

Uraian	Praktik Practice	Description
Adanya laporan sebagai Perseroan yang mencemari lingkungan. [ARA-B.C.6]	Nihil Nil	The existence of reports alleging that the Company has polluted the environment. [ARA-B.C.6]
Perkara penting yang sedang dihadapi oleh Perseroan, anggota Direksi dan/atau anggota Dewan Komisaris yang sedang menjabat tidak diungkapkan dalam Laporan Tahunan.	Nihil Nil	Material cases currently faced by the Company, members of the Board of Directors, and/or members of the Board of Commissioners who are currently serving are not disclosed in the Annual Report.
Ketidakpatuhan dalam pemenuhan kewajiban perpajakan [ARA-B.C.8].	Nihil Nil	Non-compliance in fulfilling tax obligations. [ARA-B.C.8].
Ketidaksesuaian penyajian Laporan Tahunan dan Laporan Keuangan dengan peraturan yang berlaku dan Standar Akuntasi Keuangan. [ARA-B.C.9].	Nihil Nil	Non-compliance of the presentation of the Annual Report and Financial Statements with applicable regulations and Financial Accounting Standards. [ARA-B.C.9].
Kasus terkait buruh dan karyawan, konsumen/kepailitan/ komersial/persaingan. [ARA-B.C.6]	Nihil Nil	Cases related to labor and employees, consumers/ bankruptcy/commercial/competition. [ARA-B.C.6]
Tidak terdapat pengungkapan segmen operasi.	Nihil Nil	The absence of disclosure of operating segments.
Terdapat ketidaksesuaian antara Laporan Tahunan *hardcopy* dengan Laporan Tahunan *softcopy*. [ARA-B.C.9].	Nihil Nil	Discrepancies between the hardcopy Annual Report and the softcopy Annual Report. [ARA-B.C.9].

Perseroan tidak mengalami pelanggaran hukum yang berkaitan dengan aspek perburuhan/ketenagakerjaan, konsumen, kepailitan, komersial, persaingan usaha, maupun lingkungan selama periode pelaporan. Hal ini mencerminkan komitmen Perseroan dalam menjalankan kegiatan usaha sesuai dengan prinsip kepatuhan dan tata kelola yang baik.

The Company did not experience any legal violations related to labor/employment, consumers, bankruptcy, commercial matters, business competition, or environmental aspects during the reporting period. This reflects the Company's commitment to conducting its business activities in accordance with compliance principles and good governance.

Tidak terdapat bukti bahwa Perseroan tidak mematuhi aturan dan peraturan pencatatan yang berlaku di Bursa Efek Indonesia selama 1 tahun terakhir, selain ketentuan pengungkapan. Perseroan secara konsisten memastikan kepatuhan terhadap seluruh ketentuan pasar modal yang berlaku.

There is no evidence that the Company has failed to comply with the applicable listing regulations on the Indonesia Stock Exchange over the past year, other than disclosure requirements. The Company consistently ensures compliance with all applicable capital market regulations.





TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN HIDUP

Social and Environmental Responsibility



Komitmen Keberlanjutan Mitratel
Mitratel's Commitment to Sustainability

Mitratel menegaskan komitmen terhadap pembangunan berkelanjutan dengan berlandaskan pada 3 pilar utama, yaitu *Right Governance, Right Environmental Approach,* dan *Right Communication (Social).* Ketiga pilar ini menjadi fondasi strategis yang mengarahkan setiap langkah Perseroan dalam menciptakan nilai jangka panjang sekaligus memberikan manfaat nyata bagi para pemangku kepentingan dan lingkungan.

Mitratel reaffirms its commitment to sustainable development based on 3 main pillars: Right Governance, Right Environmental Approach, and Right Communication (Social). These 3 pillars serve as the strategic foundation guiding every step the Company takes in creating long-term value while delivering tangible benefits to stakeholders and the environment.

Prinsip keberlanjutan tidak hanya menjadi bagian dari strategi, tetapi telah tertanam dalam setiap aspek bisnis dan operasional Mitratel. Melalui integrasi tersebut, Perseroan berupaya mencapai pertumbuhan yang berkelanjutan, memperkuat reputasi perusahaan, serta menjaga keseimbangan antara pencapaian kinerja ekonomi dengan tanggung jawab sosial dan lingkungan.

Sustainability principles are not only part of the strategy but also have been embedded in every aspect of Mitratel's business and operations. Through this integration, the Company strives to achieve sustainable growth, strengthen its corporate reputation, and maintain a balance between economic performance and social and environmental responsibility.

Komitmen ini diimplementasikan melalui berbagai inisiatif Tanggung Jawab Sosial dan Lingkungan (TJSL) yang difokuskan pada peningkatan kesejahteraan masyarakat di sekitar wilayah operasional, pemenuhan hak dan pengembangan karyawan, serta pelestarian lingkungan hidup. Dengan pendekatan yang menyeluruh, Mitratel menjadikan keberlanjutan sebagai bagian tak terpisahkan dari perjalanan bisnis, sekaligus sebagai kontribusi nyata bagi kemajuan masyarakat dan kelestarian bumi.

This commitment is implemented through various Social and Environmental Responsibility (TJSL) initiatives focused on improving the well-being of communities surrounding the operational areas, fulfilling employee rights and development, and preserving the environment. Through a comprehensive approach, Mitratel positions sustainability as an integral part of its business journey as well as a tangible contribution to societal progress and environmental preservation.



Pemulihan Infrastruktur Sumatra 2025

Sumatra Infrastructure Recovery 2025

Menjaga Konektivitas Nasional di Tengah Bencana

Pada akhir November hingga pertengahan Desember 2025, wilayah Aceh, Sumatra Utara, dan Sumatra Barat menghadapi cuaca ekstrem berupa banjir bandang, hujan intensitas tinggi, dan tanah longsor yang berdampak pada sejumlah infrastruktur telekomunikasi. Peristiwa ini menjadi ujian nyata bagi ketangguhan operasional dan komitmen keberlanjutan Perseroan dalam memastikan kesinambungan konektivitas nasional.

Sebagai penyedia infrastruktur telekomunikasi terbesar di Indonesia, Perseroan memandang konektivitas bukan sekadar layanan bisnis, melainkan infrastruktur strategis yang menopang komunikasi darurat, distribusi bantuan, stabilitas ekonomi, dan aktivitas sosial masyarakat.

Respons Cepat dan Terstruktur

Perseroan segera mengaktifkan protokol *Business Continuity Management* (BCM) dan *Emergency Response Plan* yang telah terintegrasi dalam kerangka *Enterprise Risk Management* (ERM). Langkah-langkah yang dilakukan meliputi:

1. Mobilisasi tim tanggap darurat lintas wilayah dalam waktu kurang dari 24 jam.
2. Asesmen teknis dan keselamatan terhadap *site* terdampak.
3. Penyediaan dukungan konektivitas sementara.
4. Koordinasi intensif dengan operator seluler (MNO), pemerintah daerah, serta aparat setempat.

Pendekatan ini memastikan bahwa proses pemulihan tidak hanya cepat, tetapi juga mengutamakan aspek keselamatan kerja, kepatuhan regulasi, serta keberlanjutan operasional.

Proses Pemulihan Bertahap dan Terukur

Seiring membaiknya kondisi lapangan, Perseroan melaksanakan tahapan pemulihan yang sistematis:

1. ***Emergency Phase*** – Pengamanan lokasi dan pemulihan akses dasar.
2. ***Recovery Phase*** – Normalisasi struktur, kelistrikan, dan transmisi.
3. ***Stabilization Phase*** – *Quality assurance* dan monitoring berkelanjutan.

Melalui koordinasi terpadu dan kesiapan operasional yang solid, Perseroan berhasil mencapai **100% pemulihan *site* terdampak per Januari 2026**. Seluruh infrastruktur kembali

Maintaining National Connectivity Amidst Disasters

From late November to mid-December 2025, Aceh, North Sumatra, and West Sumatra were hit by extreme weather events, including flash floods, heavy rainfall, and landslides, affecting a number of telecommunications infrastructure facilities. These disasters posed a significant test of the Company's operational resilience and commitment to ensuring national connectivity.

As the largest telecommunications infrastructure provider in Indonesia, the Company views connectivity not just as a business service, but as strategic infrastructure that supports emergency communications, aid distribution, economic stability, and community social activities.

Fast and Structured Response

The Company immediately activated the Business Continuity Management (BCM) protocol and Emergency Response Plan, which are integrated into the Enterprise Risk Management (ERM) framework. The steps taken include:

1. Mobilization of a cross-regional emergency response team in less than 24 hours.
2. Technical and safety assessment of affected sites.
3. Provision of temporary connectivity support.
4. Intensive coordination with mobile operators (MNOs), local governments, and local authorities.

This approach ensures that the recovery process is not only fast, but also prioritizes occupational safety, regulatory compliance, and operational sustainability.

Gradual and Measured Recovery Process

As field conditions improve, the Company implemented systematic recovery stages:

1. **Emergency Phase** – Site security and basic access restoration.
2. **Recovery Phase** – Normalization of structure, electricity and transmission.
3. **Stabilization Phase** – Quality assurance and continuous monitoring.

Through integrated coordination and solid operational readiness, the Company successfully achieved **100% recovery of the affected sites as of January 2026**. All infrastructure

beroperasi normal dan memenuhi standar kualitas layanan yang ditetapkan bersama mitra operator.

Dampak Sosial dan Nilai Keberlanjutan

Keberhasilan 100% pemulihan *site* terdampak per Januari 2026 di Aceh, Sumatra Utara, dan Sumatra Barat mencerminkan komitmen nyata Perseroan dalam menjaga konektivitas sebagai infrastruktur strategis nasional.

Dalam situasi bencana, jaringan telekomunikasi bukan sekadar sarana komunikasi, melainkan fondasi stabilitas sosial dan ekonomi. Pemulihan cepat yang dilakukan Perseroan memastikan:

1. Kelancaran komunikasi darurat antara pemerintah, aparat, tenaga medis, dan relawan.
2. Stabilitas aktivitas ekonomi digital, termasuk transaksi perbankan dan operasional Usaha Mikro, Kecil, dan Menengah (UMKM).
3. Keberlanjutan layanan sosial dasar, seperti kesehatan, pendidikan, dan administrasi publik berbasis digital.
4. Terjaganya kepercayaan pemangku kepentingan terhadap keandalan infrastruktur nasional.

Inisiatif ini selaras dengan agenda keberlanjutan Perseroan dan mendukung pencapaian *Sustainable Development Goals* (SDG) 9 (*industry, innovation and infrastructure*), SDG 11 (*sustainable cities and communities*), serta SDG 13 (*climate action*). Dari perspektif ESG, keberhasilan pemulihan memperkuat dimensi *social impact*, *operational resilience*, dan *good governance* melalui penerapan manajemen risiko yang terintegrasi dan transparan.

returned to normal operations and met the service quality standards established with operator partners.

Social Impact and Sustainability Values

The successful 100% recovery of affected sites by January 2026 in Aceh, North Sumatra, and West Sumatra reflects the Company's real commitment to maintaining connectivity as a national strategic infrastructure.

In disaster situations, telecommunications networks are not just a means of communication, but also a foundation for social and economic stability. The Company's rapid recovery ensures:

1. Smooth emergency communications among the government, authorities, medical personnel, and volunteers.
2. Stability of digital economic activity, including banking transactions and operations of Micro, Small, and Medium Enterprises (MSMEs).
3. Continuity of basic social services, such as health, education, and digital-based public administration.
4. Maintaining stakeholder trust in the reliability of national infrastructure.

This initiative aligns with the Company's sustainability agenda and supports the achievement of Sustainable Development Goals (SDG) 9 (industry, innovation, and infrastructure), SDG 11 (sustainable cities and communities), and SDG 13 (climate action). From an ESG perspective, successful recovery strengthens social impact, operational resilience, and good governance through the implementation of integrated and transparent risk management.



Penguatan Ketahanan Infrastruktur untuk Masa Depan

Sebagai bagian dari pembelajaran strategis, Perseroan melakukan evaluasi menyeluruh terhadap desain teknis dan standar konstruksi di wilayah rawan bencana. Upaya ini mencakup:

1. Peningkatan standar struktur dan pondasi menara.
2. Optimalisasi sistem monitoring berbasis teknologi.
3. Integrasi mitigasi risiko bencana dalam perencanaan ekspansi jaringan.
4. Peningkatan kapasitas dan pelatihan tim tanggap darurat.

Langkah-langkah ini memperkuat posisi Perseroan sebagai penyedia infrastruktur yang resilien dan adaptif terhadap perubahan iklim.

Keberhasilan pemulihan 100% ini mencerminkan implementasi nyata dari tema Perseroan tahun 2025:

Strengthening Infrastructure Resilience for the Future

As part of its strategic learning, the Company comprehensively evaluates the technical design and construction standards in disaster-prone areas. These efforts include:

1. Improving tower structure and foundation standards.
2. Optimizing technology-based monitoring system.
3. Integrating disaster risk mitigation into network expansion planning.
4. Increasing the capacity and training of emergency response teams.

These steps strengthen the Company's position as an infrastructure provider that is resilient and adaptive to climate change.

This 100% recovery success reflects the Company's concrete implementation of 2025 theme:

"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future"

Empowerment dalam konteks ini tidak hanya berarti memperluas jaringan, tetapi juga memastikan bahwa infrastruktur yang dibangun memiliki ketahanan, keandalan, dan keberlanjutan jangka panjang. Melalui penguatan manajemen risiko, tata kelola yang baik, serta komitmen terhadap ESG, Perseroan membuktikan bahwa pertumbuhan bisnis dapat berjalan selaras dengan tanggung jawab sosial dan kepentingan nasional.

Empowerment in this context means not only expanding the network but also ensuring that the infrastructure built is resilient, reliable, and sustainable in the long-term. By strengthening risk management, good governance, and commitment to ESG, the Company demonstrates that business growth can align with social responsibility and national interest.







Roadmap ESG
ESG Roadmap

Sebagai bagian dari komitmen untuk memperkuat praktik keberlanjutan yang terintegrasi, Mitratel mengembangkan ESG *Framework* & *Strategy* yang menjadi panduan dalam menetapkan arah, prioritas, serta target keberlanjutan dalam jangka panjang. Kerangka ini dirancang untuk memastikan bahwa seluruh inisiatif keberlanjutan tidak hanya mendukung pertumbuhan bisnis yang berkelanjutan, tetapi juga memberikan dampak positif bagi lingkungan, masyarakat, serta tata kelola perusahaan yang berintegritas.

Dalam implementasinya, Mitratel menetapkan sejumlah target strategis yang mencerminkan komitmen Perseroan dalam mengelola aspek ESG secara terukur dan berkelanjutan.

- *Environment:* Pada aspek Lingkungan, Mitratel berkomitmen untuk mendukung agenda dekarbonisasi nasional melalui pengelolaan emisi dan peningkatan efisiensi energi dalam operasional Perseroan, termasuk pengembangan infrastruktur telekomunikasi yang lebih ramah lingkungan. Sebagai bagian dari upaya tersebut, Mitratel juga tengah melakukan penyusunan *Climate Transition Plan* atau *Decarbonization Strategy* yang telah diselaraskan dengan Telkom sebagai Entitas Induk, guna memastikan langkah-langkah strategis yang terarah dalam mencapai target *Net Zero Emissions* pada tahun 2060.
- *Social:* Pada aspek Sosial, Mitratel terus memperkuat pengembangan sumber daya manusia yang inklusif, aman, dan berkelanjutan. Perseroan menargetkan peningkatan proporsi karyawan perempuan hingga mencapai 40% pada tahun 2030, sebagai bagian dari komitmen terhadap kesetaraan dan keberagaman di lingkungan kerja. Selain itu, Mitratel secara konsisten meningkatkan standar kesehatan dan keselamatan kerja melalui implementasi ISO 45001, memperkuat program pengembangan kompetensi dan kapabilitas karyawan, serta memastikan bahwa kegiatan operasional Perseroan turut memberikan manfaat sosial yang inklusif bagi masyarakat.
- *Governance:* Sementara itu, pada aspek Tata Kelola, Mitratel terus memperkuat fondasi tata kelola perusahaan yang transparan, akuntabel, dan berintegritas. Mitratel memastikan kepatuhan terhadap berbagai regulasi yang berlaku, termasuk ketentuan yang mengatur Badan Usaha Milik Negara (BUMN). Selain itu, Mitratel menerapkan standar internasional dalam pengelolaan risiko tata kelola melalui implementasi ISO 27001 untuk keamanan informasi dan keamanan siber, serta ISO 37001 untuk sistem manajemen anti-penyuapan. Dalam rantai pasok, Mitratel juga menerapkan kebijakan pengadaan yang bertanggung jawab dengan menargetkan 100% kepatuhan pemasok terhadap standar keberlanjutan, guna memastikan praktik bisnis yang etis dan berkelanjutan di seluruh ekosistem operasional.

As part of its commitment to strengthening integrated sustainability practices, Mitratel develops an ESG Framework & Strategy that serves as a guideline in setting direction, priorities, and long-term sustainability targets. This framework is designed to ensure that all sustainability initiatives not only support sustainable business growth but also deliver positive impacts on the environment, society, and corporate governance with integrity.

In its implementation, Mitratel establishes a number of strategic targets that reflect the Company's commitment to managing ESG aspects in a measurable and sustainable manner.

- Environment: In the Environmental aspect, Mitratel is committed to supporting the national decarbonization agenda through emissions management and increased energy efficiency in its operations, including the development of more environmentally friendly telecommunications infrastructure. As part of these efforts, Mitratel is also in the process of developing a Climate Transition Plan or Decarbonization Strategy that have been aligned with Telkom as the Parent Entity, to ensure well-directed strategic measures in achieving the Net Zero Emissions target by 2060.
- Social: In the Social aspect, Mitratel continues to strengthen the development of inclusive, safe, and sustainable human capital. The Company targets increasing the proportion of female employees to 40% by 2030 as part of its commitment to equality and diversity in the workplace. In addition, Mitratel consistently enhances occupational health and safety standards through the implementation of ISO 45001, strengthens employee competency and capability development programs, and ensures that the Company's operational activities also provide inclusive social benefits to the community.
- Governance: Meanwhile, in the Governance aspect, Mitratel continues to strengthen the foundation of corporate governance that is transparent, accountable, and with integrity. Mitratel ensures compliance with various applicable regulations, including those governing State-Owned Enterprises (SOEs). In addition, Mitratel implements international standards in governance risk management through the implementation of ISO 27001 for information security and cybersecurity, as well as ISO 37001 for anti-bribery management systems. Within the supply chain, Mitratel also applies responsible procurement policies by targeting 100% supplier compliance with sustainability standards, to ensure ethical and sustainable business practices across the entire operational ecosystem.

Melalui kerangka ESG yang terstruktur serta didukung target yang terukur, Mitratel berkomitmen untuk terus memperkuat praktik bisnis yang bertanggung jawab, tangguh, dan berkelanjutan. Upaya ini sekaligus menegaskan kontribusi Mitratel dalam mendorong pembangunan ekonomi digital Indonesia yang inklusif dan berkelanjutan, dengan memastikan kepatuhan penuh terhadap standar keberlanjutan.

Through a structured ESG framework supported by measurable targets, Mitratel is committed to continuously strengthening responsible, resilient, and sustainable business practices. This effort also reaffirms Mitratel's contribution in driving inclusive and sustainable digital economic development in Indonesia, while ensuring full compliance with sustainability standards.

Ikhtisar Kinerja Keberlanjutan
Sustainability Performance Highlights

Keberlanjutan Aspek Ekonomi
Economic Aspect Sustainability

Uraian	Satuan Unit	2025	2024	2023	Description
Kinerja Operasional					**Operational Performance**
Total Menara	Unit	**40.230**	39.404	38.014	Total Towers
Total *Tenant*		**63.084**	59.868	57.409	Total Tenants
Total *Tenant* (termasuk *Reseller*)		**65.734**	62.628	60.227	Total Tenants (including Reseller)
Fiber	Km	**57.199**	51.039	32.521	Fiber
Tenancy Ratio	x	**1,57**	1,52	1,51	Tenancy Ratio
Kinerja Keuangan					**Financial Performance**
Total Aset	Juta Rupiah Million Rupiah	**58.350.129**	58.139.702	57.278.715	Total Assets
Total Liabilitas		**24.998.928**	24.753.008	23.160.363	Total Liabilities
Total Ekuitas		**33.351.201**	33.386.694	34.118.352	Total Equity
Pendapatan		**9.534.083**	9.307.786	8.683.800	Revenue
Laba Bruto		**4.806.129**	4.801.056	4.275.245	Gross Income
Laba Tahun Berjalan		**2.119.352**	2.107.671	2.010.328	Income for the Year
Produk Ramah Lingkungan					**Environmentally Friendly Products**
Total Menara yang Menggunakan Panel Surya	Unit	**650**	618	630	Total Towers Using Solar Panels
Total Menara yang Menggunakan Baterai Litium	Site	**1.928**	1.675	1.669	Total Towers Using Lithium Batteries
Total Menara yang Menggunakan *Glass Fiber Reinforced Polymer* (GFRP)		**6**	1	-	Total Towers Using Glass Fiber Reinforced Polymer (GFRP)
Penggunaan Desain *First Master* untuk Proyek Menara		**-**	1	166	Use of First Master Design for Tower Projects
Menara Ramah Lingkungan di Ibu Kota Negara		**-**	19	-	Eco-Friendly Tower in the National Capital
Pemasok					**Suppliers**
Total Pemasok Lokal	Entitas Entity	**34**	30	28	Total Local Suppliers

Keberlanjutan Aspek Lingkungan Hidup
Environmental Aspect Sustainability

Uraian	Satuan Unit	2025	2024	2023	Description
Energi					**Energy**
Jumlah Penggunaan Energi	GJ	**62.393,5**	188.490,6	199.114,9	Total Energy Usage
Intensitas Penggunaan Energi	GJ/Milliar Rupiah GJ/Billion Rupiah	**0,007**	0,020*)	0,023*)	Energy Usage Intensity
Pengurangan Penggunaan Kertas, Listrik, dan Air	**%**	**18,0**	**12,0*)**	**(18,0)*)**	**Reduction of Water and Electricity Usage**
Emisi) **					**Emissions**
Emisi Cakupan 1	ton CO_2e	**1.059,4**	3.445,9*)	3.847,9*)	Scope 1 Emissions
Emisi Cakupan 2	ton CO_2e	**12.077,3**	34.450,2	34.739,8	Scope 2 Emissions
Emisi Cakupan 3	ton CO_2e	**24.493,8**	15.810,3	24.155,1	Scope 3 Emissions
Intensitas Emisi	ton CO_2e/Juta Rupiah ton CO_2e/Million Rupiah	**0,003947**	0.005770*)	0,007225*)	Emission Intensity
Efisiensi Emisi	ton CO_2e/Juta Rupiah ton CO_2e/Million Rupiah	**0,001823**	0.001455*)	0,000681*)	Emission Efficiency
Limbah					**Waste**
Jumlah Limbah yang Dihasilkan	Ton	**410,4**	334,7	228,0	Amount of Waste Generated

Limbah material yang berasal dari menara telekomunikasi dikelola oleh pihak ketiga yang memiliki izin dan kompetensi, baik melalui proses daur ulang maupun pemusnahan sesuai ketentuan lingkungan. Sementara itu, limbah yang dihasilkan dari aktivitas perkantoran Mitratel dikelola oleh manajemen gedung (Telkom Property).

Material waste originating from telecommunication towers is managed by licensed and competent third parties, either through recycling processes or disposal in accordance with environmental regulations. Meanwhile, waste generated from Mitratel's office activities is managed by the building management (Telkom Property).

Keanekaragaman Hayati					**Biodiversity**
Penanaman Pohon *Mangrove*	Pohon Trees	**-**	1.000	-	Mangrove Tree Planting
Rehabilitasi Terumbu Karang	Substrat Substrate	**-**	7	-	Coral Reef Rehabilitation
Biaya Lingkungan	**Juta Rupiah Million Rupiah**	**20.602**	**55.731**	**14.888**	**Environmental Cost**

*) Data disajikan kembali. / Data Restated.

**) Data Emisi pada Laporan telah diverifikasi oleh verifikator yang ditunjuk, yaitu TUV Rheinland, melalui verifikasi dan validasi secara Telkom Group dengan hasil "*unmodified*" atau wajar tanpa penyesuaian. Hasil Opini dari Lembaga Validasi/Verifikasi (LVV) dapat dilihat di Laporan Keberlanjutan Telkom Group tahun buku 2025 atas nama Telkom Group yang mencakup seluruh entitas dalam Telkom Group, termasuk data emisi yang dihasilkan oleh Mitratel Group. / Emission data in the Report has been verified by the appointed verifier, TUV Rheinland, through verification and validation at Telkom Group level, with an "unmodified" result or fairly stated without adjustment. The Opinion results from the Validation/Verification Body (VVB) can be found in Telkom Group's Sustainability Report for the 2025 financial year under the name of Telkom Group, which covers all entities within Telkom Group, including emission data generated by Mitratel Group.

Keberlanjutan Aspek Sosial
Social Aspect Sustainability

Uraian	Satuan Unit	2025	2024	2023	Description
Jumlah Karyawan Pria	Orang Personnel	**465**	439	373	Total Male Employees
Jumlah Karyawan Wanita	Orang Personnel	**214**	218	164	Total Female Employees
Jumlah Karyawan Difabel	Orang Personnel	**-**	-	-	Total Employees with Disabilities
Insiden Kecelakaan Kerja	Kasus Case	**1**	-	-	Workplace Accident Incidents
Rata-rata Jam Pelatihan Karyawan Setahun	Jam Hour	**54,9**	24,0	17,0	Average Annual Employee Training Hours
Biaya Pengembangan Kompetensi	Juta Rupiah Million Rupiah	**5.296**	3.359	3.520	Competency Development Expenses
Jumlah Tenaga Kerja Lokal	Orang Personnel	**236**	245	210	Total Local Workers
Biaya Program Tanggung Jawab Sosial Lingkungan	Milliar Rupiah Billion Rupiah	**2,4**	1,3	1,9	TJSL Program Expenses
Hasil Survei Kepuasan Pelanggan					**Customer Satisfaction Survey Results**
Net Promoter Score	%	**89,8**	87,1	78,7	Net Promoter Score (NPS)
Customer Satisfaction Index	%	**96,4**	95,9	93,3	Customer Satisfaction Index (CSI)

Penguatan Kinerja ESG dan *Green Tower Initiatives*

Strengthening ESG Performance and Green Tower Initiatives

Mengakselerasi Infrastruktur Digital yang Tangguh dan Berkelanjutan

Sebagai implementasi konkret tema tahun 2025, ***"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future,"*** Perseroan terus memperkuat integrasi prinsip ESG ke dalam strategi bisnis, tata kelola, dan operasional.

Perseroan meyakini bahwa infrastruktur digital yang berkelanjutan bukan hanya tentang ekspansi jaringan, tetapi juga tentang bagaimana aset dikelola secara bertanggung jawab, efisien, dan adaptif terhadap risiko jangka panjang, termasuk perubahan iklim dan dinamika regulasi.

Peningkatan ESG *Risk Rating*: Validasi atas Tata Kelola dan Manajemen Risiko

Pada tahun 2025, Perseroan kembali mencatat peningkatan ESG *Risk Rating* dari Sustainalytics, dengan tren perbaikan konsisten selama 3 tahun terakhir:

2025	2024	2023
18,8 (*Low Risk*)	19,3 (*Low Risk*)	22,4 (*Medium Risk*)

Capaian ini menempatkan Perseroan sebagai salah satu perusahaan dengan profil risiko ESG terbaik di industri *telco and tower* di Indonesia. Peningkatan skor tersebut mencerminkan:

1. Penguatan ERM terintegrasi hingga level operasional.
2. Peningkatan transparansi dan kualitas pelaporan keberlanjutan.
3. Implementasi kebijakan lingkungan dan keselamatan kerja yang lebih ketat.
4. Konsistensi dalam pengurangan intensitas energi dan pengelolaan limbah.

Pengakuan independen ini menjadi validasi atas komitmen Perseroan dalam membangun tata kelola yang kredibel, disiplin risiko yang kuat, dan model bisnis yang berorientasi jangka panjang.

Accelerating Resilient and Sustainable Digital Infrastructure

As a concrete implementation of the 2025 theme, **"Empowering Telco Tower Infrastructure for Indonesia's Sustainable Future,"** the Company continues to strengthen the integration of ESG principles into its business strategy, governance, and operations.

The Company believes that sustainable digital infrastructure is not only about network expansion, but also about how assets are managed responsibly, efficiently, and adaptively to long-term risks, including climate change and regulatory dynamics.

ESG Risk Rating Upgrade: Validation of Governance and Risk Management

In 2025, the Company recorded another increase in its ESG Risk Rating from Sustainalytics, with a consistent improvement trend over the past 3 years:

This achievement places the Company among those with the best ESG risk profiles in Indonesian telco and tower industry. The improved score reflects:

1. Strengthening integrated ERM down to the operational level.
2. Improving the transparency and quality of sustainability reporting.
3. Implementing stricter environmental and occupational safety policies.
4. Consistency in reducing energy intensity and waste management.

This independent recognition validates the Company's commitment to building credible governance, strong risk discipline, and a long-term oriented business model.



Green Tower Initiatives: Fondasi Infrastruktur Rendah Karbon

Sejalan dengan agenda dekarbonisasi dan efisiensi energi, Perseroan mengembangkan *green tower initiatives* sebagai pilar utama transformasi operasional menuju infrastruktur rendah karbon.

Desain dan Material Berkelanjutan

Perseroan mengoptimalkan desain menara melalui pendekatan *lean construction* dan penggunaan material yang lebih ringan dan efisien, sehingga mengurangi konsumsi material serta jejak karbon konstruksi. Pengembangan *camouflage tower* juga dilakukan untuk meminimalkan dampak visual dan meningkatkan penerimaan sosial.

GFRP Tower: Material Inovatif yang Lebih Ringan dan Rendah Emisi

Penggunaan material *Glass Fiber Reinforced Polymer (*GFRP) merupakan langkah progresif Perseroan dalam meningkatkan efisiensi konstruksi sekaligus mengurangi dampak lingkungan. Dibandingkan material konvensional, GFRP memiliki karakteristik:

1. Bobot lebih ringan sehingga mengurangi kebutuhan struktur penopang dan fondasi.
2. Tahan korosi dan cuaca ekstrem, memperpanjang umur ekonomis aset.
3. Mengurangi kebutuhan perawatan jangka panjang.
4. Berpotensi menekan emisi karbon dari proses transportasi dan konstruksi.

Implementasi GFRP tidak hanya meningkatkan efisiensi teknis, tetapi juga memperkuat ketahanan infrastruktur terhadap risiko lingkungan. Hal ini sejalan dengan prinsip adaptasi perubahan iklim dan efisiensi sumber daya yang menjadi fokus keberlanjutan Perseroan.

Transisi Energi dan Manajemen Daya

Dalam mendukung transisi energi, Perseroan mengimplementasikan:

1. Sistem panel surya pada *site* tertentu.
2. Solusi *hybrid renewable energy*.
3. Elektrifikasi *site* untuk mengurangi ketergantungan pada genset berbasis diesel.
4. Optimalisasi sistem baterai dan manajemen daya.

Inisiatif ini berkontribusi pada efisiensi konsumsi energi serta penurunan intensitas emisi karbon operasional.

Solar Panel System: Transisi Menuju Energi Bersih

Dalam mendukung dekarbonisasi sektor telekomunikasi, Perseroan secara bertahap mengimplementasikan *solar panel system* pada *site* yang memenuhi kriteria teknis dan geografis. Inisiatif ini bertujuan untuk:

1. Mengurangi ketergantungan pada energi berbasis fosil.
2. Menekan konsumsi bahan bakar genset.

Green Tower Initiatives: Foundation of Low-Carbon Infrastructure

In line with the decarbonization and energy efficiency agenda, the Company is developing green tower initiatives as a key pillar of its operational transformation towards low-carbon infrastructure.

Sustainable Design and Materials

The Company optimizes the tower's design through a lean construction approach and use of lighter, more efficient materials, thereby reducing material consumption and the construction's carbon footprint. The tower's camouflage design is also developed to minimize visual impact and increase social acceptance.

GFRP Tower: An Innovative Material That's Lighter and Lower Emissions

The use of Glass Fiber Reinforced Polymer (GFRP) material is a progressive step by the Company to increase construction efficiency while reducing environmental impact. Compared to conventional materials, GFRP has the following characteristics:

1. Lighter weight, reducing the need for supporting structures and foundations.
2. Resistant to corrosion and extreme weather, extending the asset's economic life.
3. Reduced long-term maintenance requirements.
4. Potentially reducing carbon emission from transportation and construction process.

Implementing GFRP not only improves technical efficiency but also strengthens infrastructure resilience to environmental risks. This aligns with the principles of climate change adaptation and resource efficiency, which are the Company's sustainability priorities.

Energy Transition and Power Management

In supporting the energy transition, the Company implements:

1. Solar panel system on selected sites.
2. Hybrid renewable energy solution.
3. Site electrification to reduce reliance on diesel-based generator.
4. Optimization of battery system and power management.

This initiative contributes to energy consumption efficiency as well as reducing operational carbon emission intensity.

Solar Panel System: Transition to Clean Energy

To support the decarbonization of telecommunications sector, the Company gradually applies solar panel system at sites that meet technical and geographic criteria. The objectives of this initiative are as follows:

1. Reducing dependence on fossil-based energy.
2. Reducing generator fuel consumption.

3. Mengurangi intensitas emisi karbon operasional.
4. Meningkatkan efisiensi biaya energi jangka panjang.

Integrasi sistem panel surya dengan manajemen daya yang teroptimasi memungkinkan pengoperasian *site* yang lebih stabil dan ramah lingkungan, terutama di wilayah dengan akses listrik terbatas atau berisiko gangguan pasokan.

Digitalisasi dan *Smart Operation*

Pemanfaatan teknologi berbasis *Internet of Things* (IoT) dan sistem *predictive maintenance* melalui platform OneFlux memungkinkan monitoring *real-time*, peningkatan keandalan aset, serta efisiensi operasional yang signifikan. Digitalisasi ini mendukung optimalisasi penggunaan energi sekaligus memperpanjang umur ekonomis aset.

Infrastructure and Equipment Sharing

Model bisnis *multi-tenant* dan *equipment sharing* yang dijalankan Perseroan secara inheren mendukung prinsip ekonomi sirkular dengan menghindari duplikasi pembangunan menara baru. Optimalisasi kapasitas *existing site* memberikan efisiensi lahan, energi, dan material secara sistemik.

Dampak Strategis terhadap Keberlanjutan

Integrasi ESG dan *green tower initiatives* memberikan nilai strategis yang komprehensif:

1. **Lingkungan:** penurunan intensitas energi dan penguatan adaptasi terhadap risiko iklim.
2. **Sosial:** peningkatan penerimaan masyarakat dan dukungan terhadap konektivitas inklusif.
3. **Tata Kelola:** penguatan sistem pengendalian internal dan mitigasi risiko jangka panjang.
4. **Finansial:** peningkatan daya tarik investasi dan akses terhadap pembiayaan berkelanjutan.

Upaya ini juga mendukung pencapaian SDG 9 (*industry, innovation and infrastructure*), SDG 11 (*sustainable cities and communities*), dan SDG 13 (*climate action*).

Melalui implementasi *green tower initiatives*, khususnya penerapan GFRP dan *solar panel system*, Perseroan menegaskan bahwa pemberdayaan infrastruktur digital tidak semata berorientasi pada ekspansi kapasitas, tetapi juga pada transformasi menuju model pembangunan yang lebih efisien, resilien, dan rendah karbon.

3. Reducing operational carbon emission.
4. Improving long-term energy cost efficiency.

The integration of solar panel system with optimized power management allows for more stable and environmentally friendly site operations, especially in areas with limited electricity access or at risk of supply disruptions.

Digitalization and Smart Operation

The use of Internet of Things (IoT)-based technology and predictive maintenance systems through OneFlux platform enables real-time monitoring, increased asset reliability, and significant operational efficiencies. This digitalization supports energy optimization while extending the economic lifespan of assets.

Infrastructure and Equipment Sharing

The Company's multi-tenant and equipment-sharing business model inherently supports circular economic principles by avoiding duplication in new tower construction. Optimizing existing site capacity provides systemic land, energy, and material efficiency.

Strategic Impact on Sustainability

The integration of ESG and green tower initiatives provides comprehensive strategic value:

1. **Environment:** reducing energy intensity and strengthening adaptation to climate risks.
2. **Social:** increasing community acceptance and support for inclusive connectivity.
3. **Governance:** strengthening internal control system and mitigating long-term risks.
4. **Finance:** increasing investment attractiveness and access to sustainable financing.

This effort also supports the achievement of SDG 9 (industry, innovation and infrastructure), SDG 11 (sustainable cities and communities), and SDG 13 (climate action).

Through implementing green tower initiatives, particularly GFRP and solar panel system, the Company emphasizes that empowering digital infrastructure is oriented not only on capacity expansion, but also on a transformation towards a more efficient, resilient, and low-carbon development model.

Pemanfaatan material GFRP meningkatkan efisiensi konstruksi dan ketahanan aset, sementara *solar panel system* mempercepat transisi energi bersih dan menurunkan intensitas emisi operasional. Sinergi keduanya mencerminkan pendekatan holistik dalam membangun infrastruktur yang adaptif terhadap risiko iklim sekaligus berdaya saing jangka panjang.

The use of GFRP materials increases construction efficiency and asset durability, while the solar panel system accelerates the clean energy transition and reduces operational emissions intensity. The synergy between the two reflects a holistic approach to building infrastructure that is adaptive to climate risks and long-term competitive.

Dengan fondasi tata kelola yang kuat, integrasi ESG dalam keputusan investasi, serta konsistensi inovasi berkelanjutan, Perseroan terus memperkuat peran sebagai penyedia infrastruktur digital nasional yang tidak hanya mendukung pertumbuhan ekonomi, tetapi juga menjaga keseimbangan lingkungan.

With a strong governance foundation, ESG integration in investment decisions, and consistent sustainable innovation, the Company continues to strengthen its role as a national digital infrastructure provider that not only supports economic growth but also maintains environmental balance.





Perseroan menyajikan pelaksanaan program TJSL serta kinerja keberlanjutan secara komprehensif dalam Laporan Keberlanjutan yang diterbitkan terpisah sebagai bentuk transparansi dan akuntabilitas. Meskipun disusun secara mandiri, laporan tersebut merupakan bagian integral dari Laporan Tahunan, yang memberikan gambaran menyeluruh mengenai penerapan prinsip keberlanjutan dalam seluruh kegiatan usaha Perseroan serta komitmen berkelanjutan terhadap masyarakat dan lingkungan.

The Company presents its comprehensive CSR program implementation and sustainability performance in a separate Sustainability Report, a demonstration of transparency and accountability. Although prepared independently, the report is an integral part of the Annual Report, providing a comprehensive overview of the application of sustainability principles across all of the Company's business activities and its ongoing commitment to the community and the environment.



Referensi Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 dan Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021

References to Financial Services Authority Regulation No. 29/POJK.04/2016 and Financial Services Authority Circular No. 16/SEOJK.04/2021

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	Informasi saham bagi perusahaan terbuka paling sedikit memuat: Share information for a public company shall at least contain: 1. Saham yang telah diterbitkan untuk setiap masa triwulan yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit memuat: Shares issued for each quarter are presented in the form of comparison for the last 2 (two) years, to include at least: a. Jumlah saham yang beredar. Total outstanding shares. b. Kapitalisasi pasar berdasarkan harga pada bursa efek tempat saham dicatatkan. Market capitalization based on the price on the Stock Exchange where the securities are listed. c. Harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada bursa efek tempat saham dicatatkan. The highest, lowest, and closing share price based on the Stock Exchange where the securities are listed. Informasi dalam huruf b), huruf c), dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek. Information on the letter b), c), and d) is only disclosed if the shares are listed on the Stock Exchange.	19
	2. Dalam hal terjadi aksi korporasi yang menyebabkan terjadinya perubahan pada saham, seperti pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, serta penambahan dan pengurangan modal, informasi saham sebagaimana dimaksud pada angka 1) ditambahkan penjelasan paling sedikit mengenai: In the event of a corporate action that causes changes in shares, such as stock splits, reverse stock, stock dividends, bonus shares, changes in the shares' nominal value, conversion securities issuance, as well as capital additions and deductions, share information as referred to in number 1) shall be added with, at least, explanation regarding: a. Tanggal pelaksanaan aksi korporasi. Corporate action execution date. b. Rasio pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, jumlah efek konversi yang diterbitkan, dan perubahan nilai nominal saham. The ratio of stock splits, reverse stock, stock dividends, bonus shares, the number of convertible securities issued, and changes in the nominal value of shares. c. Jumlah saham beredar sebelum dan sesudah aksi korporasi. The number of shares outstanding before and after the corporate action. d. Jumlah efek konversi yang dilaksanakan (jika ada). The number of convertible securities exercised (if any). e. Harga saham sebelum dan sesudah aksi korporasi. Share price before and after the corporate action.	20

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	3. Dalam hal terjadi penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) dalam tahun buku, dijelaskan alasan penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) tersebut. In the event of share trading temporary suspension (suspension) and/or shares delisting during the fiscal year, the shares' suspension and/or delisting reasons shall be explained.	22
	4. Dalam hal penghentian sementara perdagangan saham (*suspension*) sebagaimana dimaksud pada angka 3) dan/atau proses pembatalan pencatatan saham (*delisting*) masih berlangsung hingga akhir periode Laporan Tahunan, dijelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) tersebut. If the share trading temporary suspension as referred to in number 3) and/or the delisting process is still ongoing until the end of the Annual Report period, the actions taken to resolve the temporary suspension of share trading and/or cancellation of the share listing (delisting) shall be explained.	19
C.	**Laporan Direksi** **Board of Directors Report**	48
	Laporan Direksi paling sedikit memuat uraian singkat mengenai: The Board of Directors' Report shall, at the minimum, contain a brief description of: 1. Kinerja emiten atau perusahaan publik, paling sedikit memuat: The performance of the issuer or public company, at least includes:	
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	c. Proses yang dilakukan Direksi untuk memastikan implementasi strategi emiten atau perusahaan publik. The process carried out by the Board of Directors to ensure the implementation of the issuer's or public company's strategy.	51
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	2. Pandangan atas prospek usaha emiten atau perusahaan publik yang disusun oleh Direksi. View on the business prospects of the issuer or public company prepared by the Board of Directors.	43
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E.	**Profil Emiten atau Perusahaan Publik** **Profile of the Issuer or Public Company**	61
	Profil emiten atau perusahaan publik paling sedikit memuat informasi: Profile of the issuer or public company contains, at the minimum, information of: 1. Nama emiten atau perusahaan publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku. The name of the issuer or public company, including if there was any change of name, the reason for the change, and effective date of the name change during the fiscal year.	62; 63

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	2. Akses terhadap emiten atau perusahaan publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai emiten atau perusahaan publik, meliputi: Access to issuer or public company, including any branch offices or representative offices, which allows the public access to information on the issuer or public company, including: a. Alamat. Address. b. Nomor telepon. Telephone number. c. Alamat surat elektronik. Electronic mail address. d. Alamat situs web. Web site address.	63
	3. Riwayat singkat emiten atau perusahaan publik. A brief history of issuer or public company.	70
	4. Visi dan misi emiten atau perusahaan publik serta budaya perusahaan (*corporate culture*) atau nilai- nilai perusahaan. The vision and mission of the issuer or public company as well as the corporate culture or corporate values.	72; 79
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	6. Wilayah operasional emiten atau perusahaan publik. The operational area of the issuer or public company. Wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan. The operational area is the area or area for the implementation of operational activities or the range of the company's operating activities.	88
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	9. Profil Direksi, paling sedikit memuat: The profile of Directors, to at least include: a. Nama dan jabatan yang sesuai dengan tugas dan tanggung jawab. The name and position per the duties and responsibilities. b. Foto terbaru. A recent photograph. c. Usia. Age. d. Kewarganegaraan. Nationality. e. Riwayat pendidikan dan/atau sertifikasi. Educational and/or certification history. f. Riwayat jabatan, meliputi informasi: Position history, including information on: i. Dasar hukum pengangkatan sebagai anggota Direksi pada emiten atau perusahaan publik yang bersangkutan. The legal basis for appointment as a member of the Board of Directors of the issuer or public company concerned. ii. Rangkap jabatan, baik sebagai anggota Direksi, anggota Dewan Komisaris, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar emiten atau perusahaan publik. Dalam hal anggota Direksi tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut. Concurrent positions, either as a member of the Board of Directors, member of the Board of Commissioners, and/or committee member, and other positions inside and outside the issuer or public company. If a member of the Board of Directors does not have concurrent positions, then this is disclosed. iii. Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar emiten atau perusahaan publik. Period of work experience both inside and outside the issuer or public company. g. Hubungan afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, Pemegang Saham Utama, dan Pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi. Dalam hal anggota tidak memiliki hubungan afiliasi, maka emiten atau perusahaan publik mengungkapkan hal tersebut. Affiliation with other members of the Board of Directors, members of the Board of Commissioners, Major Shareholders, and Controllers either directly or indirectly to individual owners, including the names of affiliated parties. If the member has no affiliation relationship, the issuer or public company shall disclose this matter.	103; 108

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	h. Perubahan komposisi anggota Direksi dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut. Changes in the composition of the members of the Board of Directors and the reasons for the changes. If there is no change in the composition of the members of the Board of Directors, this matter shall be disclosed.	
	10. Profil Dewan Komisaris, paling sedikit memuat: The profile of Board of Commissioners, to at least include: a. Nama dan jabatan. The name and position. b. Foto terbaru. A recent photograph. c. Usia. Age. d. Kewarganegaraan. Nationality. e. Riwayat pendidikan dan/atau sertifikasi. Educational and/or certification history. f. Riwayat jabatan, meliputi informasi: Position history, including information on: i. Dasar hukum pengangkatan sebagai anggota Dewan Komisaris. The legal basis for appointment as a member of the Board of Commissioners of the Issuer or Public Company concerned. ii. Dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen pada emiten atau perusahaan publik yang bersangkutan. The legal basis for the first appointment as a member of the Board of Commissioners who is an independent commissioner of the issuer or public company concerned. iii. Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar emiten atau perusahaan publik. Dalam hal anggota Dewan Komisaris tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut. Concurrent positions, either as a member of the Board of Commissioners, member of the Board of Directors, and/or committee member, and other positions inside and outside the issuer or public company. If a member of the Board of Commissioners does not have concurrent positions, then this is disclosed. iv. Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar emiten atau perusahaan publik. Period of work experience both inside and outside the issuer or public company. g. Hubungan afiliasi dengan anggota Dewan Komisaris lainnya, Pemegang Saham Utama, dan Pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi; Dalam hal anggota Dewan Komisaris tidak memiliki hubungan afiliasi, maka emiten atau perusahaan publik mengungkapkan hal tersebut. Affiliation with other members of the Board of Commissioners, Major Shareholders, and Controllers either directly or indirectly to individual owners, including the names of affiliated parties. If the member has no affiliation relationship, the issuer or public company shall disclose this matter. h. Pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 (dua) periode. Statement of independence of independent commissioners in the event that the independent commissioner has served for more than 2 (two) terms. i. Perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut. Changes in the composition of the members of the Board of Commissioners and the reasons for the changes. If there is no change in the composition of the members of the Board of Commissioners, this matter shall be disclosed.	94; 108
	11. Dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya. In the event of changes in the composition of the Board of Directors and/or the Board of Commissioners' members that occurred after the fiscal year ends until the deadline for submission of the Annual Report, the composition to be included in the Annual Report is the latest and the previous composition of the Board of Directors and/or the Board of Commissioners' members.	94-108
	12. Jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/kontrak) dalam tahun buku. Number of employees by gender, position, age, education level, and employment status (permanent/contracted) in the fiscal year. Pengungkapan informasi dapat disajikan dalam bentuk tabel. Disclosure of information can be presented in tabular form.	190

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	13. Nama Pemegang Saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai: Shareholders names and ownership percentage at the beginning and end of the fiscal year, which consists of information regarding: a. Pemegang Saham yang memiliki 5% atau lebih saham emiten atau perusahaan publik. Shareholders who own 5% or more shares of the issuer or public company. b. Anggota Direksi dan anggota Dewan Komisaris yang memiliki saham emiten atau perusahaan publik. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki saham, maka diungkapkan mengenai hal tersebut. Members of the Board of Directors and members of the Board of Commissioners who own shares in the issuer or public company. If all members of the Board of Directors and/or all members of the Board of Commissioners do not own shares, then this matter is disclosed. c. Kelompok Pemegang Saham masyarakat, yaitu kelompok Pemegang Saham yang masing- masing memiliki kurang dari 5% saham emiten atau perusahaan publik. Community Shareholder group, namely the group of Shareholders whom each own less than 5% of the shares of the issuer or public company. Informasi di atas dapat disajikan dalam bentuk tabel. The above information can be presented in tabular form.	113
	14. Persentase kepemilikan tidak langsung atas saham emiten atau perusahaan publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku, termasuk informasi mengenai Pemegang Saham yang terdaftar dalam daftar Pemegang Saham untuk kepentingan kepemilikan tidak langsung anggota Direksi dan anggota Dewan Komisaris. Percentage of Indirect Shareholding in the issuer or public company by Members of the Board of Directors and the Board of Commissioners at the Beginning and End of the Fiscal Year, Including Information on Shareholders Registered in the Shareholder Register for the Benefit of the Indirect Shareholding of Members of the Board of Directors and the Board of Commissioners. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham emiten atau perusahaan publik, maka diungkapkan mengenai hal tersebut. If all members of the Board of Directors and/or Board of Commissioners do not have indirect ownership of the shares of the issuer or public company, this matter shall be disclosed.	114
	15. Jumlah Pemegang Saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: The number of Shareholders and the percentage of ownership at the fiscal year-end based on the classification of: a. Kepemilikan institusi lokal. Local institutions ownership. b. Kepemilikan institusi asing. Foreign institutional ownership. c. Kepemilikan individu lokal. Local individual ownership. d. Kepemilikan individu asing. Foreign individual ownership.	116
	16. Informasi mengenai Pemegang Saham Utama dan Pengendali emiten atau perusahaan publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan. Information regarding the Major and Controlling Shareholders of the issuer or public company, either directly or indirectly, to the individual owners, presented in the form of schematics or charts.	117
	17. Nama Entitas Anak, Perusahaan Asosiasi, Perusahaan Ventura Bersama di mana emiten atau perusahaan publik memiliki pengendalian bersama entitas (jika ada), beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi Entitas Anak, Perusahaan Asosiasi, Perusahaan Ventura Bersama. The name of the Subsidiary, Associate, Joint Venture Company where the issuer or public company has joint control of the entity (if any), along with the percentage of share ownership, line of business, total assets, and operating status of the Subsidiary, Associated Company, Joint Venture Company. Untuk entitas anak, ditambahkan informasi mengenai alamat entitas anak tersebut. For a subsidiary, information about the address of the subsidiary is added.	121
	18. Kronologis pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama bursa efek dimana saham emiten atau perusahaan publik dicatatkan, termasuk pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada). A chronological listing of shares, number of shares, nominal value, and the offer price from the start of recording until the end of the fiscal year and the name of the Stock Exchange where the shares of the issuer or public company are listed, including stock splits, reverse stock, stock dividends, bonus shares, and changes in the nominal value of shares, implementation of conversion effects, implementation of capital additions and subtractions (if any).	118
	19. Informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18, yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/imbal hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada). Other securities listing information other than the securities as referred to in number 18), which have not yet matured in the fiscal year, at least contain the name of the securities, year of issue, interest rate/yield, maturity date, offering value, and securities rating (if any).	119

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	20. Informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/ asosiasi/aliansinya meliputi: Information on the use of the services of a public accountant (AP) and a public accounting firm (KAP) and their networks/associations/allies include: a. Nama dan alamat. Name and address. b. Periode penugasan. Assignment period. c. Informasi jasa audit dan/atau non audit yang diberikan. Information on audit and/or non-audit services provided. d. Biaya jasa (fee) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku. Audit and/or non-audit fee for each assignment given during the fiscal year. e. Dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut. If AP and KAP and their networks/associations/allies, which are appointed do not provide non- audit services, then the information is disclosed. Pengungkapan informasi penggunaan jasa AP dan KAP beserta jaringan/asosiasi/aliansinya dapat disajikan dalam bentuk tabel. Disclosure of information on the use of AP and KAP services and their networks/associations/allies can be presented in tabular form.	122
	21. Nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP. Name and address of capital market supporting institutions and/or professions other than AP and KAP.	123
F.	**Analisis dan Pembahasan Manajemen** **Management Discussion and Analysis**	131
	Analisis dan pembahasan manajemen memuat analisis dan pembahasan mengenai laporan keuangan dan informasi penting lainnya dengan penekanan pada perubahan material yang terjadi dalam tahun buku, yaitu paling sedikit memuat: Management Discussion and Analysis shall include analysis and discussion of the financial statements and other important information with an emphasis on material changes that occurred during the fiscal year, to at least have: 1. Tinjauan operasi per segmen usaha sesuai dengan jenis industri emiten atau perusahaan publik, paling sedikit mengenai: A review of operations per operating segment based on the issuer or public company's type of industry, to name a few: a. Produksi, yang meliputi proses, kapasitas, dan perkembangannya. Production, including the process, capacity, and its development. b. Pendapatan/penjualan. Revenue/sales. c. Profitabilitas. Profitability.	136
	2. Kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 (dua) tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai: Comprehensive financial performance including a comparison of financial performance in the last 2 (two) years, an explanation of the cause of any changes and the impact of such changes, to name a few: a. Aset lancar, aset tidak lancar, dan total aset. Current assets, non-current assets, and total assets. b. Liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas. Short-term liabilities, long-term liabilities, and total liabilities. c. Ekuitas. Equity. d. Pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif. Revenue/sales, expenses, profit (loss), other comprehensive income, and total comprehensive profit (loss). e. Arus kas. Cash flow.	148
	3. Kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan. Ability to pay the debt by presenting the relevant ratios.	157
	4. Tingkat kolektibilitas piutang emiten atau perusahaan publik dengan menyajikan perhitungan rasio yang relevan. The collectibility level of the issuer's or public company's receivables by presenting the relevant ratio calculations.	157
	5. Struktur modal (*capital structure*) dan kebijakan manajemen atas struktur modal (*capital structure*) tersebut disertai dasar penentuan kebijakan dimaksud. Capital structure and management policies on capital structure accompanied by the basis for determining the policy.	158
	6. Bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit memuat: Discussion on material commitments for capital investments with explanations, to name a few: a. Tujuan dari ikatan tersebut. The purpose of such commitments. b. Sumber dana yang diharapkan untuk memenuhi ikatan tersebut. Sources of funds to meet such commitments. c. Mata uang yang menjadi denominasi. Currency-denominated. d. Langkah yang direncanakan emiten atau perusahaan publik untuk melindungi risiko dari posisi mata uang asing yang terkait. Planned measures by the issuer or public company to cover the risks of foreign currency positions.	159

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	7. Bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit memuat: Discussion regarding capital goods investments realized in the last fiscal year, to name a few: a. Jenis investasi barang modal. Type of capital goods investments. b. Tujuan investasi barang modal. Capital goods investment objectives c. Nilai investasi barang modal yang dikeluarkan. Value of capital goods investments realized.	160
	8. Informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada). Material information and facts occurring after the date of the auditor's report (if any).	160
	9. Prospek usaha dari emiten atau perusahaan publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya. Business prospects of the issuer or public company based on the condition of the industry, the general economy, and the international markets supporting quantitative data from trusted data sources.	161
	10. Perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai: Comparison between the targets/projections at the beginning of the year with the results achieved (realized), including: a. Pendapatan/penjualan. Revenue / sales. b. Laba (rugi). Profit (loss). c. Struktur modal (*capital structure*). Capital structure. d. Hal lainnya yang dianggap penting bagi emiten atau perusahaan publik. Other matters that are considered important for the issuer or public company.	162
	11. Target/proyeksi yang ingin dicapai emiten atau perusahaan publik untuk 1 tahun mendatang, mengenai: Targets/projections to be achieved by the issuer or public company for 1 year ahead, including: a. Pendapatan/penjualan. Revenues/sales. b. Laba (rugi). Profit (loss). c. Struktur modal (*capital structure*). Capital structure. d. Kebijakan dividen. Dividend policy. e. Hal lainnya yang dianggap penting bagi emiten atau perusahaan publik. Other matters that are considered important for the issuer or public company.	163
	12. Aspek pemasaran atas barang dan/atau jasa emiten atau perusahaan publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar. The issuer or public company's marketing of goods and/or services, at least including the marketing strategy and market share.	144
	13. Uraian mengenai dividen selama 2 (dua) tahun buku terakhir, paling sedikit: Description of dividends for the last 2 (two) fiscal years, at least: a. Kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih. Dividend policy, which includes information on the percentage of dividends distributed to net income. b. Tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas. Date of payment of cash dividends and/or date of distribution of non-cash dividends. c. Jumlah dividen per saham (kas dan/atau non kas). The amount of dividends per share (cash and/or non-cash). d. Jumlah dividen per tahun yang dibayar. The amount of dividends paid annually. Pengungkapan informasi dapat disajikan dalam bentuk tabel. Dalam hal emiten atau perusahaan publik tidak membagikan dividen dalam 2 (dua) tahun terakhir, maka diungkapkan mengenai hal tersebut. Disclosure of information can be presented in tabular form. If the issuer or public company does not distribute dividends in the last 2 (two) years, this matter shall be disclosed.	165
	14. Realisasi penggunaan dana hasil penawaran umum, dengan ketentuan: Realization of the use of proceeds from the public offering, provided that: a. Dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil penawaran umum secara kumulatif sampai dengan akhir tahun buku. If, during the fiscal year, the Issuer must submit a report on the realization of the use of funds, then the realization of the cumulative use of the proceeds from the public offering shall be disclosed until the end of the fiscal year. b. Dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai laporan realisasi penggunaan dana hasil penawaran umum, maka Emiten menjelaskan perubahan tersebut. If there is a change in the use of funds as regulated in the Financial Services Authority Regulation regarding the report on the realization of the use of the proceeds from the public offering, the Issuer shall explain the change.	166

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	15. Informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi material, transaksi afiliasi, dan transaksi benturan kepentingan, yang terjadi pada tahun buku, paling sedikit memuat: Material information (if any), among others regarding investment, expansion, divestment, business merger/consolidation, acquisition, debt/capital restructuring, material transactions, affiliated transactions, and conflict of interest transactions, which occurred during the fiscal year, at least containing: a. Tanggal, nilai, dan objek transaksi. The date, value, and object of the transaction. b. Nama pihak yang melakukan transaksi. The name of the party conducting the transaction c. Sifat hubungan afiliasi (jika ada). The nature of the affiliation relationship (if any). d. Penjelasan mengenai kewajaran transaksi. Explanation of the fairness of the transaction. e. Pemenuhan ketentuan terkait. Compliance with related provisions. f. Dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf a) sampai dengan huruf e), emiten atau perusahaan publik juga mengungkapkan informasi: If there is an affiliation relationship, in addition to disclosing the information as referred to in letter a) to letter e), the issuer or public company also discloses information: i. Pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms-length principle*). A statement from the Board of Directors that the affiliate transaction has gone through adequate procedures to ensure that the affiliate transaction is carried out following generally accepted business practices, among others, by complying with the arms-length principle. ii. Peran Dewan Komisaris dan Komite Audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arms-length principle*). The role of the Board of Commissioners and the Audit Committee in carrying out adequate procedures to ensure that affiliated transactions are carried out following generally accepted business practices, among others, by complying with the arms-length principle. g. Untuk transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan. For affiliated or material transactions, which are business activities carried out to generate business income and are carried out regularly, repeatedly, and/or continuously, an explanation is added that the affiliated or material transactions are business activities carried out to generate operating income. and run regularly, repeatedly, and/or continuously. Dalam hal transaksi afiliasi atau transaksi material dimaksud telah diungkapkan dalam laporan keuangan tahunan, ditambahkan informasi mengenai rujukan pengungkapan dalam laporan keuangan tahunan tersebut. If the affiliated or material transactions have been disclosed in the annual financial statements, additional information regarding the disclosure reference in the annual financial statements is added. h. Untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui Pemegang Saham Independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi dan/atau transaksi benturan kepentingan tersebut. For disclosure of affiliated transactions and/or conflict of interest transactions resulting from the implementation of affiliated transactions and/or conflict of interest transactions that have been approved by Independent Shareholders, additional information regarding the date of the GMS which approved the affiliated transactions and/or conflict of interest transactions is added. i. Dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut. If there is no affiliated transaction and/or conflict of interest transaction; then this matter shall be disclosed.	167; 169; 170
	16. Perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap emiten atau perusahaan publik dan dampaknya terhadap laporan keuangan (jika ada). Amendments to regulations and legislation that significantly impact the issuer or public company and the impact on the financial statements (if any).	179
	17. Perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada). Changes in accounting policies, reasons, and impact on the financial statements (if any).	181
G.	**Tata Kelola Emiten atau Perusahaan Publik** **Corporate Governance of Issuer or Public Company**	
	Tata kelola emiten atau perusahaan publik paling sedikit memuat uraian singkat mengenai: The governance of the issuer or public company shall, at the minimum, contain a brief description of: 1. RUPS, paling sedikit memuat: GMS, at the minimum, contains:	213

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	a. Informasi mengenai keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku meliputi: Information regarding the resolutions of the GMS in the fiscal year and 1 year before the fiscal year include:	
	i. Keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku yang direalisasikan pada tahun buku. The GMS' resolutions in the fiscal year and 1 year before the fiscal year are realized in the fiscal year.	218; 226
	ii. Keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan. Resolutions of the GMS in the fiscal year and 1 year before the fiscal year that has not been realized and the reasons for not realizing them.	229
	b. Dalam hal emiten atau perusahaan publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut. If the issuer or public company uses an independent party in the conduct of the GMS to calculate the votes, then this matter shall be disclosed.	218; 225; 229
	2. Direksi, paling sedikit memuat: The Board of Directors, at the minimum, contains:	289
	a. Tugas dan tanggung jawab masing-masing anggota Direksi. Duties and responsibilities of each member of the Board of Directors. Informasi mengenai tugas dan tanggung jawab masing-masing anggota Direksi diuraikan dan dapat disajikan dalam bentuk tabel. The duties and responsibilities of each member of the Board of Directors are described and can be presented in tabular form.	294
	b. Pernyataan bahwa Direksi memiliki pedoman atau piagam (*charter*) Direksi. A statement that the Board of Directors has guidelines or charter for the Board of Directors.	289
	c. Kebijakan dan pelaksanaan frekuensi rapat Direksi, rapat Direksi bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS. Policies and implementation of the Board of Directors' meeting frequency, Board of Directors' meeting with the Board of Commissioners, and the Board of Directors member's attendance level in the meeting including attendance at the GMS. Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel. Information on the Board of Directors member's level of attendance at the meeting of the Board of Directors, the meeting of the Board of Directors with the Board of Commissioners, or the GMS can be presented in tabular form.	295
	d. Pelatihan dan/atau peningkatan kompetensi anggota Direksi: Training and/or competency improvement of the Board of Directors members:	
	i. Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada). Training and/or improving the competence of members of the Board of Directors policy, including an orientation program for newly appointed members of the Board of Directors (if any).	302; 303
	ii. Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada). Training and/or competency improvement attended by members of the Board of Directors in the fiscal year (if any).	303
	e. Penilaian Direksi terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat: The Board of Directors' assessment of the performance of the committees that support the implementation of the Board of Directors' duties for the fiscal year shall at least contain: i. Prosedur penilaian kinerja. Performance appraisal procedures. ii. Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat. The criteria used, such as performance achievements during the fiscal year, competence and attendance at meetings. f. Dalam hal emiten atau perusahaan publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut. If the issuer or public company does not have a committee that supports the implementation of the duties of the Board of Directors, this matter shall be disclosed.	306
	3. Dewan Komisaris, paling sedikit memuat: The Board of Commissioners, at the minimum, contains:	230
	a. Tugas dan tanggung jawab Dewan Komisaris. Duties and responsibilities of the Board of Commissioners.	235
	b. Pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (*charter*) Dewan Komisaris. A statement that the Board of Commissioners has guidelines or charter for the Board of Commissioners.	230

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	c. Kebijakan dan pelaksanaan frekuensi rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut termasuk kehadiran dalam RUPS. Policies and implementation of the Board of Commissioners meeting frequency, meetings of the Board of Commissioners with the Board of Directors and the level of attendance of members of the Board of Commissioners in such meetings including attendance at the GMS. Informasi tingkat kehadiran anggota Dewan Komisaris dalam rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi, atau RUPS dapat disajikan dalam bentuk tabel. Information on the Board of Commissioners members' attendance level at the meeting of the Board of Commissioners, the meeting of the Board of Commissioners with the Board of Directors, or the GMS can be presented in tabular form.	240; 218; 225
	d. Pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris: Training and/or competency improvement of members of the Board of Commissioners:	248
	i. Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris, termasuk program orientasi bagi anggota Dewan Komisaris yang baru diangkat (jika ada). Policy on training and/or improving the Board of Commissioners members' competence, including orientation programs for newly appointed members of the Board of Commissioners (if any).	248; 249
	ii. Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Dewan Komisaris dalam tahun buku (jika ada). Training and/or competency improvement attended by members of the Board of Commissioners in the fiscal year (if any).	248
	e. Penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris, paling sedikit memuat: Performance appraisal of the Board of Directors and the Board of Commissioners as well as each member of the Board of Directors and the Board of Commissioners, at the minimum containing:	250; 304
	i. Prosedur pelaksanaan penilaian kinerja. Procedures for implementing performance appraisals.	250; 251; 304; 305
	ii. Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat. The criteria used such as performance achievements during the fiscal year, competence and attendance at meetings.	250; 251; 304; 305
	iii. Pihak yang melakukan penilaian. The party conducting the assessment.	250; 251; 304; 305
	f. Penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi: The Board of Commissioners' assessment of the performance of the Committees that support the implementation of the duties of the Board of Commissioners in the fiscal year includes:	251
	i. Prosedur penilaian kinerja. Performance appraisal procedures.	251
	ii. Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat. The criteria used such as performance achievements during the fiscal year, competence, and attendance at meetings.	252
	4. Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat:: The nomination and remuneration of the Board of Directors and the Board of Commissioners shall at least contain:	308
	a. Prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris. Nomination procedure, including a brief description of the policies and members nomination process of the Board of Directors and/or the Board of Commissioners.	308
	b. Prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain: Procedures and implementation of remuneration for the Board of Directors and the Board of Commissioners, among others:	308
	i. Prosedur penetapan remunerasi Direksi dan Dewan Komisaris. Procedures for determining remuneration for the Board of Directors and the Board of Commissioners.	310
	ii. Struktur remunerasi Direksi dan Dewan Komisaris seperti, gaji, tunjangan, tantiem/bonus dan lainnya. The remuneration structure of the Board of Directors and the Board of Commissioners such as salary, allowances, tantiem/bonus, and others.	312
	iii. Besarnya remunerasi masing-masing anggota Direksi dan anggota Dewan Komisaris; Pengungkapan informasi dapat disajikan dalam bentuk tabel. The amount of remuneration for each member of the Board of Directors and member of the Board of Commissioners; Disclosure of information can be presented in tabular form.	313

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	5. Dewan Pengawas Syariah, bagi emiten atau perusahaan publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam Anggaran Dasar, paling sedikit memuat: The Sharia Supervisory Board, the issuer or public company that runs the business activities based on sharia principles as stated in the Articles of Association shall, at the minimum, include: a. Nama. Names. b. Dasar hukum pengangkatan Dewan Pengawas Syariah. The legal basis for the appointment of the Sharia Supervisory Board. c. Periode penugasan Dewan Pengawas Syariah. The period of assignment of the Sharia Supervisory Board. d. Tugas dan tanggung jawab Dewan Pengawas Syariah. Duties and responsibilities of the Sharia Supervisory Board. e. Frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan prinsip syariah di pasar modal terhadap emiten atau perusahaan publik. Frequency and mode of administration advice and suggestions as well as monitoring compliance with sharia principles in the capital market of the issuer or public company.	N/A
	6. Komite Audit, paling sedikit memuat: The Audit Committee, including, at the minimum:	254
	a. Nama dan jabatannya dalam keanggotaan komite. Names and positions of the committee members.	256
	b. Usia. Age.	256
	c. Kewarganegaraan. Nationality.	256
	d. Riwayat pendidikan. Education history.	256
	e. Riwayat jabatan, meliputi informasi: Position history, including:	
	i. Dasar hukum penunjukan sebagai anggota komite. Legal basis for appointment as a committee member.	256
	ii. Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada). Concurrent positions as members of the Board of Commissioners, members of the Board of Directors and/or members of committees as well as other positions (if any).	256
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	Bagian tanggung jawab sosial dan lingkungan emiten atau perusahaan publik disajikan dalam bentuk Laporan Keberlanjutan (Sustainability Report) yang merupakan bagian tidak terpisahkan dalam Laporan Tahunan ini. The social and environmental responsibility section of the issuer or public company is presented in the form of a Sustainability Report, which is an integral part of this Annual Report.	409
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Referensi Kriteria *Annual Report Award* (ARA) Versi 2024

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LAPORAN KEUANGAN KONSOLIDASIAN

Consolidated Financial Statements

[ARA-A.1.1.1]



PT Dayamitra Telekomunikasi Tbk.
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2025 dan untuk tahun yang berakhir pada tanggal tersebut beserta laporan auditor independen/
Consolidated financial statements as of December 31, 2025 and for the year then ended with independent auditor's report

The original consolidated financial statements included herein are in the Indonesian language

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
DAN UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL TERSEBUT BESERTA LAPORAN
AUDITOR INDEPENDEN**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025
AND FOR YEAR THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT***

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SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN TANGGAL 31 DESEMBER 2025 DAN UNTUK TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT PT DAYAMITRA TELEKOMUNIKASI TBK. DAN ENTITAS ANAKNYA

BOARD OF DIRECTORS' STATEMENT REGARDING THE RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2025 AND FOR THE YEAR THEN ENDED PT DAYAMITRA TELEKOMUNIKASI TBK. AND ITS SUBSIDIARIES

Kami yang bertandatangan di bawah ini: / *We, the undersigned below:*

Nama	Theodorus Ardi Hartoko	*Name*
Alamat kantor	Telkom Landmark Tower Lantai 27, Jl. Jendral Gatot Subroto Kav. 52, Jakarta 12710	*Office address*
Alamat rumah	Jl. Cempaka BSD H.2 / 36 Sekt 1-4 RT 3 RW 7 Lengkong Gudang Timur Serpong, Tangerang Selatan	*Domicile address*
Nomor telepon	021-87309592	*Telephone number*
Jabatan	Direktur Utama / *President Director*	*Title*

Nama	Ian Sigit Kurniawan	*Name*
Alamat kantor	Telkom Landmark Tower Lantai 27, Jl. Jendral Gatot Subroto Kav. 52, Jakarta 12710	*Office address*
Alamat rumah	Jl. Sarimas Utara I No. 9, Sukamiskin, Arcamanik, Bandung	*Domicile address*
Nomor telepon	021-87309592	*Telephone number*
Jabatan	Direktur Keuangan & Manajemen Risiko / *Finance & Risk Management Director*	*Title*

menyatakan bahwa: / *declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Dayamitra Telekomunikasi Tbk. ("Perseroan") dan entitas anaknya.

   We are responsible for the preparation and presentation of the consolidated financial statements of PT Dayamitra Telekomunikasi Tbk. ("the Company") and its subsidiaries.

2. Laporan keuangan konsolidasian Perseroan dan entitas anaknya tanggal 31 Desember 2025, dan untuk tahun yang berakhir pada tanggal tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.

   The consolidated financial statements of the Company and its subsidiaries as of December 31, 2025, and for the year then ended have been prepared and presented in accordance with Indonesian Financial Accounting Standards.

3. a. Semua informasi dalam laporan keuangan konsolidasian Perseroan dan entitas anaknya telah dimuat secara lengkap dan benar; dan

   All information in the consolidated financial statements of the Company and its subsidiaries has been fully disclosed in a complete and truthful manner; and

   b. Laporan keuangan konsolidasian Perseroan dan entitas anaknya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.

   The consolidated financial statements of the Company and its subsidiaries do not contain any incorrect information or material fact, nor do they omit any information or material facts.

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SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN TANGGAL 31 DESEMBER 2025 DAN UNTUK TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT PT DAYAMITRA TELEKOMUNIKASI TBK. DAN ENTITAS ANAKNYA

BOARD OF DIRECTORS' STATEMENT REGARDING THE RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2025 AND FOR THE YEAR THEN ENDED PT DAYAMITRA TELEKOMUNIKASI TBK. AND ITS SUBSIDIARIES

4. Kami bertanggung jawab atas sistem pengendalian internal Perseroan dan entitas anaknya.

4. *We are responsible for the internal control system of the Company and its subsidiaries.*

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is made truthfully.

Jakarta, 31 Maret 2026/*March 31, 2026*



Theodorus Ardi Hartoko	**Ian Sigit Kurniawan**
Direktur Utama / *President Director*	Direktur Keuangan & Manajemen Risiko / *Finance & Risk Management Director*

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026

Pemegang Saham, Dewan Komisaris dan Direksi
PT Dayamitra Telekomunikasi Tbk.

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Dayamitra Telekomunikasi Tbk. ("Perseroan") dan entitas anaknya (secara kolektif disebut sebagai "Grup") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Independent Auditor's Report

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026

The Shareholders and the Boards of Commissioners and Directors
PT Dayamitra Telekomunikasi Tbk.

Opinion

We have audited the accompanying consolidated financial statements of PT Dayamitra Telekomunikasi Tbk. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as of December 31, 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Basis opini

Basis for opinion

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Hal audit utama

Key audit matter

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode kini. Hal audit utama tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, dan kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut. Untuk hal audit utama di bawah ini, penjelasan kami tentang bagaimana audit kami merespons hal tersebut disampaikan dalam konteks tersebut.

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. Such key audit matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on such key audit matters. For the key audit matter below, our description of how our audit addressed such key audit matter is provided in such context.

Kami telah memenuhi tanggung jawab yang diuraikan dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami, termasuk sehubungan dengan hal audit utama yang dikomunikasikan di bawah ini. Oleh karena itu, audit kami mencakup pelaksanaan prosedur yang dirancang untuk merespons penilaian kami terhadap risiko kesalahan penyajian material dalam laporan keuangan konsolidasian terlampir. Hasil prosedur audit kami, termasuk prosedur yang dilakukan untuk merespons hal audit utama di bawah ini, menyediakan basis bagi opini audit kami atas laporan keuangan konsolidasian terlampir.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report, including in relation to the key audit matter communicated below. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the accompanying consolidated financial statements. The results of our audit procedures, including the procedures performed to address the key audit matter below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Hal audit utama (lanjutan)

Key audit matter (continued)

Pengakuan pendapatan

Revenue recognition

Penjelasan atas hal audit utama:

Description of the key audit matter:

Pendapatan Grup untuk tahun yang berakhir pada tanggal 31 Desember 2025 sebesar Rp9,5 triliun, terutama berasal dari penghasilan sewa atas menara telekomunikasi dan jasa jaringannya sebesar Rp8,9 triliun. Pendapatan sewa dari pelanggan diakui sebagai pendapatan secara sistematis dengan dasar garis lurus selama jangka waktu sewa yang mencerminkan pola manfaat dari aset pendasar yang menurun. Pemenuhan kewajiban pelaksanaan untuk jasa tersebut mungkin dilakukan cukup lama sebelum penerbitan faktur kepada pelanggan, sehingga terdapat risiko pendapatan dicatat dengan dokumen pendukung yang belum sepenuhnya memadai.

The Group's revenue amounting to Rp9.5 trillion for the year ended December 31, 2025, was primarily comprises lease income of its telecommunication towers and network services amounting to Rp8.9 trillion. Lease revenues from customers are recognized systematically as revenue on a straight-line basis over the lease term reflecting pattern in which the benefit of the underlying assets diminished. The satisfaction of the performance obligation for these services may took place considerably earlier than the issuance of invoices to the customers, which poses a risk of recognizing revenue based on incomplete supporting documentation.

Pendapatan merupakan ukuran penting yang digunakan untuk mengevaluasi kinerja Grup dan merupakan faktor utama yang mendorong profitabilitas. Pendapatan dapat diakui secara tidak tepat untuk meningkatkan hasil usaha dan mencapai pertumbuhan pendapatan sejalan dengan tujuan Grup, sehingga meningkatkan risiko kesalahan penyajian material. Karena signifikansi keuangannya, kesalahan penyajian atas pendapatan dapat memiliki dampak substansial pada laporan keuangan konsolidasian secara keseluruhan dan keputusan yang dibuat oleh para pemangku kepentingan. Oleh karena itu, pengakuan pendapatan merupakan hal audit utama bagi kami. Catatan 2 dan 27 pada laporan keuangan konsolidasian terlampir menyajikan pengungkapan atas pendapatan Grup.

Revenue is an important measure used to evaluate the performance of the Group and is the main driver of profitability. Revenue may be inappropriately recognized to improve business results and achieve revenue growth in line with the objectives of the Group, thus increasing the risk of material misstatement. Due to its financial significance, misstatement in revenue can have a substantial impact on the overall consolidated financial statements and the decisions made by stakeholders. Accordingly, revenue recognition is determined as a key audit matter. Notes 2 and 27 to the accompanying consolidated financial statements provide the relevant disclosures on the Group's revenue.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Hal audit utama (lanjutan)

Key audit matter (continued)

Pengakuan pendapatan (lanjutan)

Revenue recognition (continued)

Respons audit:

Audit response:

Kami mengevaluasi dan menguji rancangan dan efektivitas kendali utama atas proses pendapatan. Atas dasar sampel, kami melakukan pengujian rinci pisah batas transaksi menjelang dan setelah tanggal 31 Desember 2025 untuk memastikan bahwa pendapatan dicatat pada periode yang sesuai. Atas dasar sampel, kami melakukan pengujian rinci atas pengakuan penghasilan sewa ke dokumen pendukung utama untuk memastikan keterjadian atas pendapatan serta telah diakui sesuai dengan standar akuntansi yang berlaku dan dicatat pada jumlah dan periode yang tepat. Kami juga mengirim konfirmasi kepada pelanggan atas dasar sampel untuk syarat-syarat tertentu pemenuhan kewajiban pelaksanaan atas jasa yang belum ditagih pada tanggal 31 Desember 2025 sebagai dasar pengakuan penghasilan sewa.

We evaluated and assessed the design and operating effectiveness of the key controls over the revenue process. On sample basis, we performed detailed cut-off testing of the transactions occurring near and after the year-end December 31, 2025 to ensure that such transactions were recorded in the proper period. On sample basis, we performed test of details of the lease income to supporting documentation to ensure the occurrence of the revenue and whether it has been recognized in accordance with the applicable accounting standards and recorded in the proper amount and period. We also sent confirmations to customers on a sample basis to confirm specific terms of satisfaction of performance obligation for unbilled services as of December 31, 2025 as the basis for lease income recognition.

Kami juga melakukan pengujian rinci dengan menentukan akun buku besar yang digunakan untuk mencatat entri antara pendapatan, piutang usaha beserta liabilitas kontrak, dan kas dan bank, serta menggunakan korelasi (pencatatan entri jurnal) antara akun-akun tersebut untuk melakukan kembali (*reperform*) pencatatan entri jurnal. Kami melengkapi prosedur ini dengan pengujian informasi yang dihasilkan oleh Grup atas entri jurnal kas untuk memastikan bahwa kas tersebut adalah kas sebenarnya yang berasal dari pelanggan. Kami juga mengevaluasi kelayakan dan kecukupan penyajian dan pengungkapan yang relevan atas pendapatan atas kontrak dengan pelanggan dalam laporan keuangan konsolidasian terlampir.

We also performed test of details by identifying which general ledger accounts are used to post entries among revenue, trade receivables along with contract liabilities, and cash and banks and use the correlation (journal entry postings) among those accounts to reperform the posting of journal entries. We supplemented this procedure with testing of the information produced by the Group over cash journal entries to ensure they are real cash from customers. Moreover, we evaluated the appropriateness and adequacy of the presentation and the relevant disclosures regarding revenue from contracts with customers in the accompanying consolidated financial statements.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Informasi lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2025 ("Laporan Tahunan") selain laporan keuangan konsolidasian terlampir dan laporan auditor independen kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor independen ini.

Other information

Management is responsible for the other information. Other information comprises the information included in the 2025 Annual Report ("The Annual Report") other than the accompanying consolidated financial statements and our independent auditor's report thereon. The Annual Report is expected to be made available to us after the date of this independent auditor's report.

Opini kami atas laporan keuangan konsolidasian terlampir tidak mencakup Laporan Tahunan, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas Laporan Tahunan tersebut.

Our opinion on the accompanying consolidated financial statements does not cover the Annual Report, and accordingly, we do not express any form of assurance on the Annual Report.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian terlampir, tanggung jawab kami adalah untuk membaca Laporan Tahunan ketika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah Laporan Tahunan mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian terlampir atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

In connection with our audit of the accompanying consolidated financial statements, our responsibility is to read the Annual Report when it becomes available and, in doing so, consider whether the Annual Report is materially inconsistent with the accompanying consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan yang tepat berdasarkan peraturan perundang-undangan yang berlaku.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations.

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian

Responsibilities of management and those charged with governance for the consolidated financial statements

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease its operations, or has no realistic alternative but to do so.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian

Auditor's responsibilities for the audit of the consolidated financial statements

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing established by the IICPA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya suatu kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian atas pengendalian internal.

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to such risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.*

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Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor independen kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usahanya.

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.*

- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*

- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.*

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Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

- *Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

- Memeroleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.*

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan kepada pihak tersebut seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Shape the future with confidence

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00419/2.1505/AU.1/06/1563-5/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama tersebut dalam laporan auditor independen kami kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal audit utama tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal audit utama tidak boleh dikomunikasikan dalam laporan auditor independen kami karena konsekuensi yang merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

Independent Auditor's Report (continued)

Report No 00419/2.1505/AU.1/06/1563-5/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matter. We describe such key audit matter in our independent auditor's report unless laws or regulations preclude public disclosure about such key audit matter or when, in extremely rare circumstances, we determine that a key audit matter should not be communicated in our independent auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

KAP Purwanto Susanti dan Surja

Hanny Widyastuti Sugianto, CPA
Registrasi Akuntan Publik No. AP.1563/*Public Accountant Registration No. AP.1563*

31 Maret 2026/*March 31, 2026*

00419

A member firm of Ernst & Young Global Limited

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

	31 Desember 2025/ *December 31, 2025*	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas - neto	608.669	2h,4	596.554	*Cash and cash equivalents - net*
Piutang usaha - neto		2i,5		*Trade receivables - net*
Pihak berelasi	1.498.073	2f,36	1.253.963	*Related parties*
Pihak ketiga	713.928		749.809	*Third parties*
Beban dibayar di muka	121.985	2j,6	99.016	*Prepaid expenses*
Pajak dibayar di muka	36.463	2t,35a	105.233	*Prepaid taxes*
Aset lancar lainnya - neto	72.279	2i,7	641.951	*Other current asset - net*
Total Aset Lancar	**3.051.397**		**3.446.526**	***Total Current Assets***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Aset tetap - neto	45.383.906	2l,9	45.240.235	*Fixed assets - net*
Aset hak-guna - neto	8.398.583	2s,10	7.677.476	*Right-of-use assets - net*
Uang muka pembelian aset tetap - neto	21.276	2l,8	37.111	*Advance payments for purchase of fixed assets - net*
Beban dibayar di muka - setelah dikurangi bagian lancar	51.689	2j,6	30.652	*Prepaid expenses - net of current portion*
Taksiran tagihan pajak	39.592	35b	48.317	*Estimated claims for tax refund*
Aset takberwujud - neto	850.239	2n,11	949.926	*Intangible assets - net*
Goodwill	466.719	2w,12	466.719	*Goodwill*
Aset pajak tangguhan	1.413	2t,35g	3.865	*Deferred tax assets*
Aset tidak lancar lainnya	85.315	2i,13	238.875	*Other non-current assets*
Total Aset Tidak Lancar	**55.298.732**		**54.693.176**	***Total Non-Current Assets***
TOTAL ASET	**58.350.129**		**58.139.702**	***TOTAL ASSETS***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

	31 Desember 2025/ *December 31, 2025*	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
LIABILITAS JANGKA PENDEK				***CURRENT LIABILITIES***
Pinjaman jangka pendek	400.000	2i,15	4.219.000	*Short-term loan*
Obligasi	-	1e,14	247.358	*Bonds*
Utang usaha		2i,16		*Trade payables*
Pihak berelasi	162.101	2f,36	177.701	*Related parties*
Pihak ketiga	1.206.652		1.799.651	*Third parties*
Utang lain-lain	27.016	2i,17	23.416	*Other payables*
Utang pajak	107.121	2t,35c	85.743	*Taxes payable*
Beban yang masih harus dibayar	1.128.198	2i,18	1.332.314	*Accrued expenses*
Liabilitas Kontrak		2m,19		*Contract Liabilities*
Pihak berelasi	235.982	2f,36	120.845	*Related parties*
Pihak ketiga	379.259		663.828	*Third parties*
Liabilitas jangka panjang jatuh tempo dalam satu tahun:				*Current maturities of long-term liabilities:*
Pinjaman jangka panjang	3.514.898	2i,20	3.243.053	*Long-term loans*
Liabilitas sewa	339.137	2s,10	373.031	*Lease liabilities*
Total Liabilitas Jangka Pendek	**7.500.364**		**12.285.940**	***Total Current Liabilities***
LIABILITAS JANGKA PANJANG				***NON-CURRENT LIABILITIES***
Liabilitas jangka panjang - setelah dikurangi bagian jatuh tempo dalam satu tahun:				*Long-term liabilities - net of current maturities:*
Pinjaman jangka panjang	15.251.170	2i,20	10.168.163	*Long-term loans*
Liabilitas sewa	1.972.833	2s,10	2.045.446	*Lease liabilities*
Provisi jangka panjang	112.522	2q,21	100.043	*Long-term provision*
Liabilitas imbalan kerja karyawan	17.093	2p,22	8.467	*Employee benefits liabilities*
Liabilitas pajak tangguhan	144.946	2t,35g	144.949	*Deferred tax liabilities*
Total Liabilitas Jangka Panjang	**17.498.564**		**12.467.068**	***Total Non-Current Liabilities***
TOTAL LIABILITAS	**24.998.928**		**24.753.008**	***TOTAL LIABILITIES***

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)
TANGGAL 31 DESEMBER 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
(continued)
AS OF DECEMBER 31, 2025
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

	31 Desember 2025/ *December 31, 2025*	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	
EKUITAS				***EQUITY***
Modal saham - nilai nominal Rp228 per saham (angka penuh) pada tanggal 31 Desember 2025 dan 31 Desember 2024				*Share capital - Rp228 par value per share (full amount) as of December 31, 2025 and December 31, 2024*
Modal dasar – 220.000.000.000 saham pada tanggal 31 Desember 2025 dan 31 Desember 2024				*Authorized – 220,000,000,000 shares as of December 31, 2025 dan December 31, 2024*
Modal ditempatkan dan disetor penuh – 83.559.677.444 saham pada tanggal 31 Desember 2025 dan 83.559.636.344 saham pada tanggal 31 Desember 2024	19.051.606	23	19.051.597	*Issued and fully paid share capital – 83,559,677,444 shares as of December 31, 2025 and 83,559,636,344 shares as of December 31, 2024*
Tambahan modal disetor	12.534.481	25	12.534.459	*Additional paid-in capital*
Saham treasuri	(1.495.380)	23	(1.416.456)	*Treasury share*
Cadangan pembayaran berbasis saham	5.095	23	12.545	*Reserve share-based payment*
Komponen ekuitas lain	(1.004)		1.972	*Other components of equity*
Saldo laba				*Retained earnings*
Cadangan umum	325.468	26	283.322	*Appropriated for general reserve*
Belum ditentukan penggunaannya	2.930.935		2.919.255	*Unappropriated*
TOTAL EKUITAS	**33.351.201**		**33.386.694**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS	**58.350.129**		**58.139.702**	***TOTAL LIABILITIES AND EQUITY***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For The Year Then Ended
December 31, 2025
(Expressed in millions of Indonesian Rupiah, unless otherwise stated)***

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31*			
	2025	**Catatan/ *Notes***	**2024**	
PENDAPATAN	**9.534.083**	**27**	**9.307.786**	**REVENUE**
Penyusutan	(1.959.417)	28	(1.847.794)	*Depreciation*
Amortisasi	(1.722.335)	28	(1.668.887)	*Amortization*
Konstruksi dan manajemen proyek	(631.704)	30	(525.576)	*Construction and project management*
Perencanaan, operasional, dan pemeliharaan menara telekomunikasi	(395.627)	29	(438.767)	*Planning, operation, and maintenance of telecommunication towers*
Lain - lain	(18.871)		(25.706)	*Others*
BEBAN POKOK PENDAPATAN	**(4.727.954)**		**(4.506.730)**	***COST OF REVENUES***
LABA BRUTO	**4.806.129**		**4.801.056**	***GROSS INCOME***
Beban umum dan administrasi	(309.780)	31	(322.387)	*General and administrative expenses*
Beban kompensasi karyawan	(308.783)	32	(299.415)	*Employee compensation expenses*
Beban usaha lainnya - neto	(34.594)	33	(308)	*Other operating expenses - net*
BEBAN USAHA	**(653.157)**		**(622.110)**	***OPERATING EXPENSES***
LABA USAHA	**4.152.972**		**4.178.946**	***OPERATING INCOME***
Penghasilan lain-lain	137.316		136.587	*Other income*
Beban lain-lain	(46.619)		(40.686)	*Other expenses*
PENGHASILAN LAIN-LAIN - NETO	**90.697**		**95.901**	***OTHER INCOME - NET***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
For The Year Then Ended December 31, 2025
(Expressed in millions of Indonesian Rupiah, unless otherwise stated)***

	Tahun yang Berakhir pada 31 Desember/ Year Ended December 31			
	2025	**Catatan/ *Notes***	**2024**	
LABA SEBELUM BEBAN PENDANAAN DAN PAJAK	**4.243.669**		**4.274.847**	***INCOME BEFORE FINANCE COST AND TAX***
Penghasilan keuangan	42.489		35.646	*Finance income*
Beban pendanaan sewa	(160.510)	2s,10	(165.498)	*Finance lease costs*
Beban pendanaan	(1.145.093)	34	(1.191.046)	*Finance costs*
LABA SEBELUM PAJAK FINAL DAN PAJAK PENGHASILAN	**2.980.555**		**2.953.949**	***INCOME BEFORE FINAL TAX EXPENSE AND INCOME TAX EXPENSE***
BEBAN PAJAK FINAL	**(732.450)**		**(692.629)**	***FINAL TAX EXPENSE***
LABA SEBELUM PAJAK PENGHASILAN	**2.248.105**		**2.261.320**	***INCOME BEFORE INCOME TAX EXPENSE***
BEBAN PAJAK - NETO	**(128.753)**	**35d**	**(157.324)**	***TAX EXPENSE - NET***
LABA TAHUN BERJALAN SEBELUM DAMPAK PENYESUAIAN PROFORMA	**2.119.352**		**2.103.996**	***CURRENT YEAR INCOME BEFORE EFFECT OF PROFORMA ADJUSTMENT***
Dampak penyesuaian proforma atas laba tahun berjalan	**-**		**3.675**	*Effect of proforma adjustment on current year income*
LABA TAHUN BERJALAN	**2.119.352**		**2.107.671**	***INCOME FOR THE YEAR***
PENGHASILAN/(RUGI) KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME/(LOSS)***
Pos yang tidak akan direklasifikasi ke laba rugi:				***Item that will not be reclassified to profit or loss:***
(Kerugian)/keuntungan aktuarial atas liabilitas imbalan kerja karyawan	(3.095)	2p,22	547	*Actuarial (losses)/gains on employee benefits liabilities*
Pajak penghasilan terkait	119	35	(24)	*Income tax effect*
(Rugi)/penghasilan komprehensif lain - setelah pajak	(2.976)		523	*Other comprehensive (loss)/ income - net of tax*
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	**2.116.376**		**2.108.194**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR***
LABA PER SAHAM DASAR		**2v,24**		***BASIC EARNINGS PER SHARE***
(angka penuh)				***(full amount)***
Dasar	26		26	*Basic*
Dilusian	26		26	*Diluted*

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

The original consolidated financial statements included herein are in Indonesian language.

PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)

PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For The Year Then Ended
December 31, 2025
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)

	Catatan/ *Notes*	Modal saham/ *Share capital*	Modal proforma yang diperoleh dari transaksi restrukturisasi entitas yang berada dalam kendali yang sama/ Proforma capital derived from	Tambahan modal disetor neto/ *Additional paid in capital-net*	Saham treasury/ *Treasury share*	Cadangan pembayaran berbasis saham/ *Reserve for share-based payment*	Komponen ekuitas lain/ *Other equity components*	Saldo laba/*Retained earnings*		Total ekuitas/ *Total equity*	
								Ditentukan penggunaannya *Appropriated*	Belum ditentukan penggunaannya/ *Unappropriated*		
Saldo tanggal 1 Januari 2024 (Setelah disajikan kembali)		**19.050.020**	**80.743**	**13.090.254**	**(712.126)**	**8.825**	**1.449**	**243.115**	**2.356.072**	**34.118.352**	***Balance as of January 1, 2024 (After restated)***
Efek transaksi restrukturisasi antara entitas sepengendali		-	13.365	-	-	-	-	-	-	13.365	*The effects of restructuring entities under common control*
Dampak penyesuaian proforma		-	(3.675)	-	-	-	-	-	-	(3.675)	*The impact of proforma readjustments*
Cadangan pembayaran berbasis saham	23	1.577	-	3.772	-	3.720	-	-	-	9.069	*Reserve for share-based payment*
Cadangan umum	23	-	-	-	-	-	-	40.207	(40.207)	-	*General reserves*
Laba periode berjalan - bersih	23	-	-	-	-	-	523	-	2.107.671	2.108.194	*Profit for the current period - net*
Saham treasuri	23	-	-	-	(704.330)	-	-	-	-	(704.330)	*Treasury Share*
Dividen tunai	26	-	-	-	-	-	-	-	(1.504.281)	(1.504.281)	*Cash dividend*
Selisih nilai transaksi restrukturisasi entitas sepengendali		-	(90.433)	(559.567)	-	-	-	-	-	(650.000)	*Difference in transaction value of restructuring entities under common control*
Saldo tanggal 31 Desember 2024		**19.051.597**	**-**	**12.534.459**	**(1.416.456)**	**12.545**	**1.972**	**283.322**	**2.919.255**	**33.386.694**	***Balance as of December 31, 2024***
Saldo tanggal 1 Januari 2025		**19.051.597**	-	**12.534.459**	**(1.416.456)**	**12.545**	**1.972**	**283.322**	**2.919.255**	**33.386.694**	***Balance as of January 1, 2025***
Laba periode berjalan - bersih		-	-	-	-	-	(2.976)	-	2.119.352	2.116.376	*Profit for the current period - net*
Cadangan pembayaran berbasis saham	23	9	-	22	-	(7.450)	-	-	-	(7.419)	*Reserve for share-based payment*
Cadangan umum	23	-	-	-	-	-	-	42.146	(42.146)	-	*General reserves*
Saham treasuri	23	-	-	-	(78.924)	-	-	-	-	(78.924)	*Treasury Share*
Dividen tunai	26	-	-	-	-	-	-	-	(2.065.526)	(2.065.526)	*Cash dividend*
Saldo tanggal 31 Desember 2025		**19.051.606**	**-**	**12.534.481**	**(1.495.380)**	**5.095**	**(1.004)**	**325.468**	**2.930.935**	**33.351.201**	***Balance as of December 31, 2025***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For The Year Then Ended
December 31, 2025
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

	Tahun yang Berakhir pada 31 Desember/ Year Ended December 31			
	2025	**Catatan/ *Notes***	**2024**	
ARUS KAS DARI AKTIVITAS OPERASI				***CASH FLOW FROM OPERATING ACTIVITIES***
Penerimaan kas dari:				*Cash receipts from:*
Penerimaan kas dari konsumen	10.952.445		9.928.237	*Cash received from customers*
Penerimaan atas restitusi pajak	72.629	35h	480.364	*Receipts from tax refund*
Penghasilan pendanaan diterima	42.453		36.201	*Finance income received*
Pengeluaran kas untuk:				*Cash disbursements for:*
Pembayaran kas untuk beban usaha	(3.397.246)		(3.082.540)	*Payment for operating expenses*
Pembayaran pajak	(893.051)		(721.108)	*Tax payments*
Lain-lain neto	(765)		(8.933)	*Others - net*
Arus kas neto yang diperoleh dari aktivitas operasi	**6.776.465**		**6.632.221**	***Net cash flows provided by operating activities***
ARUS KAS DARI AKTIVITAS INVESTASI				***CASH FLOWS FROM INVESTING ACTIVITIES***
Penjualan reksadana	44.106		226.469	*Proceed from disposal mutual funds*
Penerimaan atas pelepasan aset	-		145.634	*Proceed from the disposal of assets*
Pembelian reksadana	(50.000)		(150.000)	*Purchasing of mutual funds*
Pembelian aset tetap	(2.177.951)		(2.879.105)	*Purchases of fixed assets*
Pembayaran atas uang muka pembelian aset tetap	(50.747)		(127.613)	*Advance payments for purchase of fixed assets*
Penambahan aset takberwujud	(15.946)	11	(55.261)	*Addition of Intangible assets*
Pembayaran akuisisi entitas anak	-		(650.000)	*Payment for acquisition of subsidiary*
Arus kas neto yang digunakan untuk aktivitas investasi	**(2.250.538)**		**(3.489.876)**	***Net cash flows used in investing activities***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(continued)
For The Year Then Ended
December 31, 2025
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31*			
	2025	**Catatan/ *Notes***	**2024**	
ARUS KAS DARI AKTIVITAS PENDANAAN				***CASH FLOWS FROM FINANCING ACTIVITIES***
Penerimaan pinjaman jangka pendek	3.600.000	15	6.441.000	*Proceeds from short-term loans*
Penerimaan pinjaman jangka panjang	10.525.073	20	7.571.307	*Proceeds from long-term loans*
Penerimaan Obligasi	-		250.240	*Proceeds from bonds*
Pembayaran Obligasi	(250.240)	14	-	*Repayment of Obligation*
Pembayaran pinjaman jangka pendek	(7.419.000)	15	(5.672.000)	*Repayments of short-term loans*
Pembayaran pinjaman jangka panjang	(5.180.441)	20	(6.269.587)	*Repayments of long-term loans*
Pembayaran liabilitas sewa	(2.469.026)	10	(1.803.537)	*Payments of lease liabilities*
Pembayaran bunga	(1.175.661)		(1.197.851)	*Payments for interests*
Pembelian saham treasuri	(79.015)		(705.437)	*Payments for treasury share*
Pembayaran dividen kas	(2.065.526)		(1.504.281)	*Payment of cash dividends*
Penambahan modal di setor dari MESOP	24		4.035	*Addition to paid-up capital from MESOP*
Pembayaran dari surat utang jangka menengah	-		(550.000)	*Repayment of medium-term notes*
Arus kas neto yang digunakan untuk aktivitas pendanaan	**(4.513.812)**		**(3.436.111)**	***Net cash flows used in financing activities***
Penurunan neto kas dan setara kas	**12.115**		**(293.766)**	***Net decrease in cash and cash equivalents***
Kas dan setara kas pada awal periode	**596.554**	4	**890.320**	***Cash and cash equivalents at beginning of the period***
Kas dan setara kas pada akhir tahun	**608.669**	4	**596.554**	***Cash and cash equivalents at end of the year***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

The accompanying notes form an integral part of these consolidated financial statements.

1. INFORMASI UMUM

a. Pendirian Perseroan

PT Dayamitra Telekomunikasi Tbk. ("Perseroan"), yang sebelumnya bernama PT Dayamitra Malindo, didirikan pada tanggal 18 Oktober 1995 berdasarkan Undang-Undang Penanaman Modal Asing Republik Indonesia No. 1 tahun 1967, yang telah diubah dengan Undang-Undang No. 11 tahun 1970, dengan persetujuan dari Presiden Republik Indonesia dalam Surat Keputusan No. B-576/Pres/10/1995 tanggal 16 Oktober 1995. Anggaran Dasar Perseroan di akta notariskan dengan Akta No. 50 tanggal 18 Oktober 1995 dari H.M. Afdal Gazali, S.H., Notaris di Jakarta. Anggaran Dasar tersebut disahkan oleh Menteri Kehakiman dengan Surat Keputusan No. C2-13273 HT.01.01.Th 95 tanggal 19 Oktober 1995. Perseroan mengganti namanya dari PT Dayamitra Malindo menjadi PT Dayamitra Telekomunikasi Tbk. dengan Akta Notaris Hendra Karyadi, S.H., No. 53 tanggal 28 Agustus 1997. Selanjutnya berdasarkan Keputusan Kepala Badan Koordinasi Penanaman Modal No.244/T/Perhubungan/ 2006 tanggal 22 Maret 2006, telah ditetapkan perubahan status Perseroan semula sebagai Penanaman Modal Asing menjadi Penanaman Modal Dalam Negeri.

1. GENERAL INFORMATION

a. Establishment of the Company

PT Dayamitra Telekomunikasi Tbk. ("the Company"), previously known as PT Dayamitra Malindo, was established on October 18, 1995 in the framework of the Republic of Indonesia Foreign Investment Law No. 1 of 1967, as amended by Law No. 11 of 1970, with the approval of the President of the Republic of Indonesia in Decree No.B-576/Pres/10/1995 dated October 16, 1995. The Company's Articles of Association are notarized by Notarial Deed No. 50 dated October 18, 1995 from H.M. Afdal Gazali, S.H., Notary in Jakarta. The Articles of Association were ratified by the Minister of Justice's Decision Letter No. C2-13273 HT.01.01.Th 95 dated October 19, 1995. The Company changed its name from PT Dayamitra Malindo to PT Dayamitra Telekomunikasi Tbk. by Notarial Deed from Hendra Karyadi, S.H., No. 53 dated August 28, 1997. Furthermore, based on the Decree of the Head of the Investment Coordinating Board No. 244/T/ Perhubungan/ 2006 dated March 22, 2006, the change of the Company's status as foreign investment has changed to domestic.

1. INFORMASI UMUM (lanjutan)

a. Pendirian Perseroan (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Para Pemegang Saham Diluar Rapat Umum Pemegang Saham (Sirkuler) No. 31 tanggal 21 Agustus 2021 yang dibuat di hadapan Notaris Fathiah Helmi SH., Notaris di Jakarta yang telah diterima dan dicatat oleh Kementerian Hukum dan Hak Asasi Manusia dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-0045337.AH.01.02. Tahun 2021, tanggal 23 Agustus 2021 tentang Persetujuan Perubahan Anggaran Dasar Perseroan Terbatas PT Dayamitra Telekomunikasi Tbk. dan surat nomor AHU-AH.01.03-0439750 tanggal 23 Agustus 2021 tentang Penerimaan Pemberitahuan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi Tbk., dimana para pemegang saham Perseroan memutuskan dan menyetujui perubahan mengenai status Perseroan dari perseroan tertutup menjadi perseroan terbuka, yang pada nama Perseroan ditambah singkatan Tbk, sehingga nama Perseroan menjadi PT Dayamitra Telekomunikasi Tbk.

Anggaran Dasar Perseroan telah mengalami beberapa kali perubahan dan perubahan terakhir sebagaimana tertuang dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan PT Dayamitra Telekomunikasi Tbk. nomor 60 tanggal 28 Mei 2025, yang dibuat dihadapan Notaris Ashoya Ratam, S.H., MKn Notaris di Jakarta, yang telah diterima dan dicatat oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui surat nomor AHU-AH.01.03-0146876 tanggal 28 Mei 2025 tentang Penerimaan Pemberitahuan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi Tbk.

1. GENERAL INFORMATION (continued)

a. Establishment of the Company (continued)

Based on the Deed of Statement of Shareholders' Decisions Outside the General Meeting of Shareholders (Circular) No. 31 dated August 21, 2021 of Notary Fathiah Helmi SH., Notary in Jakarta which has been received and recorded by the Ministry of Law and Human Rights in the Legal Entity Administration System database of the Ministry of Law and Human Rights of the Republic of Indonesia based on letter number AHU-0045337.AH.01.02 year 2021, August 23, 2021 concerning Approval of Amendment to the Articles of Association of Limited Liability Company PT Dayamitra Telekomunikasi Tbk. and letter number AHU-AH.01.03-0439750 dated August 23, 2021 concerning Acceptance of Notification of Amendments to the Articles of Association of PT Dayamitra Telekomunikasi Tbk. the shareholders of the Company decide and approve the change regarding the status of the Company from a private company to a public company, which is added to the name of the Company with Tbk, so that the name of the Company becomes PT Dayamitra Telekomunikasi Tbk.

The Company's Articles of Association have been amended several times, the latest amendments Based on Deed Statement of the Extraordinary General Meeting of Shareholders of PT Dayamitra Telekomunikasi Tbk. number 60 dated May 28, 2025 as stated in Notarial Deed of Ashoya Ratam, S.H., MKn, Notary in Jakarta, The Articles of Association were ratified by the Minister of Justice's Decision Letter number AHU-AH.01.03-0146876 dated May 28, 2025 regarding Acceptance of Notification of Changes to the Articles of Association of PT Dayamitra Telekomunikasi Tbk.

1. INFORMASI UMUM (lanjutan)

a. Pendirian Perseroan (lanjutan)

Kantor Perseroan berkedudukan di Gedung Telkom Landmark Tower Lantai 27, Jalan Jenderal Gatot Subroto Kaveling. 52, Jakarta Selatan, Indonesia.

Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk ("Telkom") dan Pemerintah Republik Indonesia masing-masing merupakan entitas induk dan entitas induk terakhir Perseroan.

b. Maksud dan Tujuan Perseroan

Maksud dan tujuan Perseroan dan entitas anaknya (selanjutnya disebut "Grup") adalah menjalankan usaha yang bergerak di bidang bisnis menara telekomunikasi beserta ekosistemnya termasuk jasa penunjang digital untuk *mobile infrastructure*, serta optimalisasi pemanfaatan sumber daya yang dimiliki oleh Perseroan.

Untuk mencapai maksud dan tujuan tersebut di atas Perseroan dapat melaksanakan kegiatan usaha utama sebagai berikut:

- Instalasi Telekomunikasi;
- Konstruksi Sentral Telekomunikasi;
- Aktivitas Telekomunikasi dengan Kabel;
- Aktivitas Telekomunikasi tanpa Kabel.

Selain kegiatan usaha utama Perseroan dapat melakukan usaha penunjang sebagaimana tertuang di dalam Anggaran Dasar mengenai maksud dan tujuan serta kegiatan usaha sebagai berikut:

- Konstruksi Bangunan Sipil Telekomunikasi untuk Prasarana Transportasi.

1. GENERAL INFORMATION (continued)

a. Establishment of the Company (continued)

The Company's office is located at the 27th Floor Telkom of Landmark Tower Building, Jalan Jenderal Gatot Subroto Kaveling. 52, South Jakarta, Indonesia.

Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk ("Telkom") and the Government of the Republic of Indonesia are the Company's parent and ultimate parent entities, respectively.

b. Purpose and Objective

The purpose and objective of the Company and its subsidiary (collectively referred to hereinafter as the "Group") is to carry out business in the telecommunications sector and its ecosystem including digital support services for mobile infrastructure, as well as optimizing the utilization of the Company's resources.

To achieve the aforementioned purposes and objectives, the Company may carry out main business activities as follows:

- *Telecommunications Installation;*
- *Telecommunication Central Construction;*
- *Telecommunication Activities with Cable;*
- *Telecommunication Activities without Cable.*

In addition to the main business activities, the Company may carry out supporting businesses as stated in Articles of Association regarding the aims and objectives and business activities as follow:

- *Telecommunication Civil Building Construction for Transportation Infrastructure.*

1. INFORMASI UMUM (lanjutan)

b. Maksud dan Tujuan Perseroan (lanjutan)

- Aktivitas Telekomunikasi Khusus untuk Keperluan Pertahanan Keamanan.
- Perdagangan Besar Peralatan Telekomunikasi.
- Instalasi Sinyal dan Telekomunikasi Kereta Api.
- Instalasi Sinyal dan Rambu-Rambu Jalan Raya.
- Instalasi Elektronika.
- Aktivitas Teknologi Informasi dan Jasa Komputer lainnya.
- Instalasi atau Pemasangan Mesin dan Peralatan Industri.
- Konstruksi Bangunan Sipil Elektrikal.
- Pembangkitan Tenaga Listrik.

Selain kegiatan usaha utama Perseroan dapat melakukan usaha penunjang sebagaimana tertuang di dalam Anggaran Dasar mengenai maksud dan tujuan serta kegiatan usaha sebagai berikut:

- Distribusi Tenaga listrik.
- Aktivitas Penunjang Tenaga Listrik lainnya.

c. Kegiatan Perseroan

Perseroan memulai kegiatan operasinya pada tahun 2008. Masing-masing sejak tahun 2008 dan 2010, Perseroan melakukan kegiatan bisnis membangun dan menyewakan sarana telekomunikasi kepada operator jasa telekomunikasi. Juga sejak tahun 2010, Perseroan melakukan jasa pemeliharaan untuk sarana telekomunikasi milik operator jasa telekomunikasi di Indonesia.

1. GENERAL INFORMATION (continued)

b. Purpose and Objective (continued)

- *Special Telecommunication Activities for Defense and Security Purposes.*
- *Wholesale Trade in Telecommunication Equipment.*
- *Signal Installation and Railway Telecommunication*
- *Installation of Highway Signals and Signs.*
- *Electronics Installation.*
- *Information Technology Activities and other Computer Services.*
- *Installation or Installation of Industrial Machinery and Equipment.*
- *Electrical Civil Building Construction.*
- *Power Generation.*

In addition to the main business activities, the Company may carry out supporting businesses as stated in Articles of Association regarding the aims and objectives and business activities as follow:

- *Power Distribution.*
- *Other Power Support Business.*

c. Company Activities

The Company started its operations in 2008. Since 2008 and 2010, respectively, the Company carried out the business activities of building and leasing telecommunications facilities to telecommunications service operators. Also, since 2010, the Company has been involved in the maintenance services for telecommunications facilities owned by telecommunications service operators in Indonesia.

1. INFORMASI UMUM (lanjutan) / *1. GENERAL INFORMATION (continued)*

d. Manajemen Kunci dan Informasi Lainnya / *d. Key Management and Other Information*

Susunan anggota Dewan Komisaris dan Direksi adalah sebagai berikut:

The members of the Company's Boards of Commissioners and Directors were as follows:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ December 31, 2024	
Dewan Komisaris			***Board of Commissioners***
Komisaris Utama	Fadli Tri Hartono	Yusuf Wibisono	*President Commissioner*
Komisaris	Mira Tayyiba	Mira Tayyiba	*Commissioner*
Komisaris	Faisal Amir Masduki	Herlan Wijanarko	*Commissioner*
Komisaris	Ratu Isyana Bagoes Oka	-	*Commissioner*
Komisaris Independen	Ibnu Sulistyo Pradipto	Mohammad Ridwan Rizqi Ramadhani Nasution	*Independent Commissioner*
Komisaris Independen	Gunawan Susanto	Gunawan Susanto	*Independent Commissioner*
Direksi			***Directors***
Direktur Utama	Theodorus Ardi Hartoko	Theodorus Ardi Hartoko	*President Director*
Direktur Keuangan dan Manajemen Risiko	Ian Sigit Kurniawan	Ian Sigit Kurniawan	*Director of Finance and Risk Management*
Direktur Operasi dan Pembangunan	Hastining Bagyo Astuti	Hastining Bagyo Astuti	*Director of Operations and development*
Direktur Bisnis	Agus Winarno	Agus Winarno	*Director of Business*
Direktur Investasi	Hendra Purnama	Hendra Purnama	*Director of Investment*
Direktur Pengelolaan Aset	Fandi Wijaya	-	*Director of Asset Management*

Susunan Komite Audit Perseroan adalah sebagai berikut:

The composition of the Audit Committee were as follows:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31, 2024*	
Komite Audit			***Audit Committee***
Ketua	Ibnu Sulistyo Pradipto	Mohammad Ridwan Rizqi Ramadhani Nasution	*Chairman*
Anggota	Gunawan Susanto	Gunawan Susanto	*Member*
Anggota	Sarimin Mietra Sardi	Sarimin Mietra Sardi	*Member*
Anggota	Muchamad Noor Hidayat	Muchamad Noor Hidayat	*Member*

1. INFORMASI UMUM (lanjutan)

d. Manajemen Kunci dan Informasi Lainnya (lanjutan)

Perubahan terakhir dalam rangka perubahan susunan Dewan Komisaris dan Direksi Perseroan tertuang di dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa PT Dayamitra Telekomunikasi Tbk. No. 19 tanggal 16 September 2025 yang dibuat dihadapan Notaris Ashoya Ratam, S.H., MKn, yang telah diputuskan dan disetujui para pemegang saham Perseroan dalam Rapat Umum Pemegang Saham Luar Biasa PT Dayamitra Telekomunikasi Tbk. tanggal 16 September 2025. Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan tersebut telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-AH.01.09-0297750, tanggal 18 September 2025 tentang Penerimaan Pemberitahuan Perubahan Data Perseroan PT Dayamitra Telekomunikasi Tbk.

1. GENERAL INFORMATION (continued)

d. Key Management and Other Information (continued)

The latest changes to the composition of the Company's Board of Commissioners and Directors are contained in the Deed of Extraordinary General Meeting of Shareholders Decision Statement PT Dayamitra Telekomunikasi Tbk. No. 19 dated September 16, 2025 made before Notary Ashoya Ratam, S.H., MKn, which was decided and approved by the Company's shareholders at the Annual General Meeting of Shareholders of PT Dayamitra Telekomunikasi Tbk. on September 16, 2025. Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders has been approved and recorded in the Legal Entity Administration System database of the Department of Law and Human Rights of the Republic of Indonesia based on letter number AHU-AH.01.09-0297750, dated September 18, 2025 concerning Receipt of Notification of Changes to Company Data PT Dayamitra Telekomunikasi Tbk.

1. INFORMASI UMUM (lanjutan)

d. Manajemen Kunci dan Informasi Lainnya (lanjutan)

Berdasarkan Risalah Rapat Direksi Terbatas tanggal 26 Agustus 2021, Perseroan telah memutuskan untuk menetapkan Direktur Investasi merangkap jabatan sebagai Sekretaris Perusahaan dimana keputusan tersebut berlaku sejak pengangkatan Hendra Purnama sebagai Direktur Investasi yaitu sejak tanggal 31 Agustus 2021.

Jumlah karyawan dan pengurus Grup untuk posisi tanggal 31 Desember 2025 dan 2024 masing-masing sebanyak 555 dan 579 karyawan (tidak diaudit) termasuk masing-masing sebanyak 30 dan 28 karyawan (tidak diaudit) Telkom yang diperbantukan dengan remunerasi ditanggung oleh Perseroan.

e. Penawaran Umum Efek Perseroan

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Diluar Rapat Umum Pemegang Saham (Sirkuler) No. 31 tanggal 21 Agustus 2021 dari Notaris Fathiah Helmi, S.H., para pemegang saham Perseroan memutuskan dan menyetujui:

- Perubahan mengenai status Perseroan dari perseroan tertutup menjadi perseroan terbuka, yang mana pada akhir nama Perseroan ditambah kata singkatan Tbk sehingga nama Perseroan menjadi PT Dayamitra Telekomunikasi Tbk.
- Perubahan Pasal 3 Anggaran Dasar Perseroan tentang maksud dan tujuan serta kegiatan usaha agar dapat sejalan dengan Klasifikasi Baku Lapangan Usaha Indonesia.
- Peningkatan modal dasar Perseroan yang semula berjumlah Rp18.240.000 menjadi Rp50.160.000 atau setara dengan 220.000.000.000 lembar saham dengan nilai nominal saham Rp228 (nilai penuh) per saham.

1. GENERAL INFORMATION (continued)

d. Key Management and Other Information (continued)

Based on the Minutes of the Board of Directors' Meeting on August 26, 2021, the Company has decided to appointed Director of Investment as the Corporate Secretary where the decision is effective since the appointment Hendra Purnama as Director of Investment effective as of August 31, 2021.

The number of employees and management of the Group for the positions as of December 31, 2025 and 2024 are 555 and 579 employees (unaudited), respectively, including 30 and 28 Telkom employees (unaudited), respectively, who are seconded with remuneration borne by the Company.

e. Public Offering of Shares of the Company

Based on the Deed of Statement of Shareholders' Decisions Outside the General Meeting of Shareholders (Circular) No. 31 dated August 21, 2021 of Notary Fathiah Helmi, S.H., the shareholders of the Company decided and approved:

- *Company from a private company to a public company, where at the end of the Company's name the abbreviation Tbk is added so that the Company's name becomes PT Dayamitra Telekomunikasi Tbk.*
- *Amandement Article 3 of the Company's Articles of Association regarding the aims and objectives as well as the Standard Classification of Indonesian Business Field.*
- *The increase of the Company's authorized capital which was previously Rp18,240,000 to become Rp50,160,000 or equal to 220,000,000,000 shares with the par value shares Rp228 (full amount) per share.*

1. INFORMASI UMUM (lanjutan)

e. Penawaran Umum Efek Perseroan (lanjutan)

- Perubahan seluruh anggaran dasar Perseroan untuk disesuaikan dengan peraturan perundang-undangan yang berlaku, termasuk dengan Peraturan Bapepam-LK Nomor IX.J.I tentang Pokok-Pokok Anggaran Dasar Perseroan yang Melakukan Penawaran Umum Efek Bersifat Ekuitas dan Perusahaan Publik, Lampiran Keputusan Ketua Bapepam & LK No. Kep-179/BL/2008, Peraturan Otoritas Jasa Keuangan Nomor 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Peraturan Otoritas Jasa Keuangan Nomor 16/ POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka secara Elektronik, Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, dan Peraturan Otoritas Jasa Keuangan Nomor 32/OJK.04/2015 tentang Penambahan Modal Perusahaan Terbuka dengan Memberikan Hak Memesan Efek terlebih Dahulu, sebagaimana diubah terakhir oleh Peraturan Otoritas Jasa Keuangan Nomor 14/POJK.04/2019 tentang Perubahan Atas Peraturan Otoritas Jasa Keuangan Nomor 32/ OJK.04/2015 tentang Penambahan Modal Perusahaan Terbuka dengan Memberikan Hak Memesan Efek Terlebih Dahulu.

- Mengeluarkan saham dalam simpanan Perseroan dari portepel dalam jumlah sebanyak-banyaknya sebesar 25.540.000.000 lembar saham baru atau sebesar 29,85% dari modal ditempatkan dan disetor setelah *Initial Public Offering* (“IPO”) untuk ditawarkan kepada masyarakat dalam IPO.

1. GENERAL INFORMATION (continued)

e. Public Offering of Shares of the Company (continued)

- *Change the entire article of association of the Company to comply with the prevailing laws and regulations including Bapepam-LK Regulation Number IX.J.I concerning the Principles of Articles of Association of Companies Conducting Public Offerings of Equity Securities and Public Companies, Attachment to the Decree of the Chairman of Bapepam & LK No. Kep-179/BL/2008, Financial Services Authority Regulation Number 15/POJK.04/2020 concerning Planning and Implementation of General Meeting of Shareholders of Public Companies, Financial Services Authority Regulation Number 16/POJK.04/2020 concerning Electronic Public Company General Meeting of Shareholders, Financial Services Authority Regulation Number 33/ POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, Financial Service Authority Regulation Number 32/ OJK.04/2015 concerning s last modified by Financial Services Authority Regulation Number 14/ POJK.04/2019 concerning Amendment to Financial Services Authority Regulation Number 32/ OJK.04/2015 concerning Increase in Public Company Capital by Providing Pre-emptive Rights.*

- *Issue the Company’s authorized stock from portepel in a maximum quantity of 25,540,000,000 new shares or 29.85% from issued and fully paid share capital after Initial Public Offering (“IPO”) to be offered to public in IPO.*

1. INFORMASI UMUM (lanjutan)

e. Penawaran Umum Efek Perseroan (lanjutan)

- Persetujuan rencana Perseroan untuk melakukan IPO.
- Pelaksanaan *Employee Stock Allocation* ("ESA") sebanyak-banyaknya 1% dari jumlah saham yang ditawarkan dalam IPO.
- Menyetujui rencana penggunaan dana dalam rangka IPO setelah dikurangi biaya-biaya emisi, yaitu untuk:
  - Pengembangan bisnis organik dan non organik;
  - Tujuan umum perusahaan dan penataan utang; atau
  - Penggunaan dana lainnya sebagaimana ditentukan oleh Direksi Perseroan.
- Menyetujui pemberian kuasa kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan IPO.
- Menyetujui penerbitan saham baru sebanyak-banyaknya 0,15% dari total modal ditempatkan dan disetor penuh dalam Perseroan setelah selesainya IPO dalam rangka program *Management and Employee Stock Option Program* (MESOP).
- Mengesampingkan hak masing-masing Pemegang Saham untuk mendapatkan penawaran saham terlebih dahulu atas Saham Baru dalam rangka IPO.

Akta Pernyataan Keputusan Pemegang Saham ini telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-0045337.AH.01.02. Tahun 2021, Tanggal 23 Agustus 2021 tentang Persetujuan Perubahan Anggaran Dasar Perseroan Terbatas PT Dayamitra Telekomunikasi Tbk dan surat nomor AHU-AH.01.03-0439750 tanggal 23 Agustus 2021 Tentang Penerimaan Pemberitahuan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi Tbk.

1. GENERAL INFORMATION (continued)

e. Public Offering of Shares of the Company (continued)

- *Approve the Company's plan to conduct IPO.*
- *Conduct Employee Stock Allocation ("ESA") with a maximum of 1% from total shares offered in IPO.*
- *Approved the plan to use the funds in the context of the IPO after deducting emission costs, namely for:*
  - *Organic and non-organic business development;*
  - *General corporate purpose and debt structuring; or*
  - *Other use of funds as determined by the Board of Directors of the Company.*
- *Approved the granting authority to Company Directors to carry out all necessary actions in order with the IPO.*
- *Approved the issuance of new shares of a maximum of 0.15% of the total issued and fully paid capital of the Company after the completion of the IPO within the framework of the Management and Employee Stock Option Program (MESOP).*
- *Set aside the rights of each shareholder for preemption right of new shares in order of the Company's IPO.*

This shareholder's decision has been approved and recorded in the Legal Entity Administration System database of the Ministry of Law and Human Rights of the Republic of Indonesia based on letter number AHU-0045337.AH.01.02. Year 2021, dated August 23, 2021, regarding the Approval of Amendment to the Articles of Association of Limited Liability Company PT Dayamitra Telekomunikasi Tbk and letter number AHU-AH.01.03-0439750 dated August 23, 2021, Regarding Acceptance of notification of Amendments to the Articles of Association of PT Dayamitra Telekomunikasi Tbk.

1. INFORMASI UMUM (lanjutan)

e. Penawaran Umum Efek Perseroan (lanjutan)

Pada tanggal 12 November 2021, Perseroan mendapatkan pernyataan efektif dari Otoritas Jasa Keuangan (”OJK”) dengan suratnya No. S-201/ D.04/2021 untuk melakukan penawaran umum perdana (”IPO”) sebanyak 23.493.524.800 saham biasa dengan nilai nominal Rp228 per saham dan harga penawaran Rp800 per saham. Pada tanggal 22 November 2021, saham Perseroan telah dicatat pada Bursa Efek Indonesia (”BEI”) berdasarkan Surat No. S-08617/BEI.PP3/11-2021 perihal Persetujuan Pencatatan Efek tertanggal 15 November 2021.

Ringkasan kegiatan Perseroan *(corporate actions)* yang mempengaruhi efek yang diterbitkan Perseroan sejak tanggal penawaran umum perdana sampai dengan tanggal 31 Desember 2025 adalah sebagai berikut:

1. GENERAL INFORMATION (continued)

e. Public Offering of Shares of the Company (continued)

On November 12, 2021, the Company obtained the effective statement from the Financial Service Authority (”OJK”) in its letter No. S-201/D.04/2021 to conduct Initial Public Offering (”IPO”) of 23,493,524,800 common shares with a par value Rp228 per share and offering price of Rp800 per share. On November 22, 2021, Company’s shares were listed on the Indonesian Stock Exchange (”IDX”) pursuant to Letter No. S-08617/ BEI.PP3/11-2021 regarding Approval of Shares Listing dated on November 15, 2021.

A summary of the Company’s corporate actions that affected the issued shares of the Company from the date of the initial public offering of its shares up to December 31, 2025 is as follows:

Kegiatan Perseroan	Jumlah Saham/ *Number of Shares*	Tanggal/*Date*	*Nature of Corporate Actions*
Penarikan kembali modal ditempatkan dan disetor penuh sebesar saham yang dibeli kembali (saham treasuri)	885.200.000	10 Juni - 2 September 2022/ *June, 10 - September 2, 2022*	*Withdrawal of issued and fully paid paid share capital which have been reacquired as treasury stock*
Penarikan kembali modal ditempatkan dan disetor penuh sebesar saham yang dibeli kembali (saham treasuri)	771.275.500	*7 Juni 2023 – 30September 2024/ June 7, 2023 - September 30, 2024*	*Withdrawal of issued and fully paid paid share capital which have been reacquired as treasury stock*
Penarikan kembali modal ditempatkan dan disetor penuh sebesar saham yang dibeli kembali (saham treasuri)	351.564.000	*16 Oktober 2025 – 31 Desember 2025/ October 16, 2025 – December 31, 2025*	*Withdrawal of issued and fully paid paid share capital which have been reacquired as treasury stock*

Perseroan telah menerbitkan Penawaran Umum Obligasi Tanpa Hak Konversi dengan Tingkat Bunga Tetap sebagai berikut:

The Company has Non-convertible, Fixed Rate Bonds Offering as follows:

Tanggal Penerbitan	Target Dana/ *Fund Target*	*Issuance Date*
Juli 2024	Rp250.240	*July 2024*

Pada tanggal 31 Desember 2025 seluruh obligasi Perseroan telah dilunasi.

As of December 31, 2025 all of the Company’s bonds outstanding have been paid.

1. INFORMASI UMUM (lanjutan)

f. Entitas Anak

Persentase kepemilikan Perseroan secara langsung dan total aset Entitas Anak adalah sebagai berikut:

1. GENERAL INFORMATION (continued)

f. Subsidiaries

The percentage of ownership of the Company and total assets of the Subsidiary are as follows:

Entitas Anak dan kegiatan usaha/ *Subsidiaries and business activities*	Kedudukan dan tahun usaha komersial dimulai/ *Domicile and year of commercial operations started*	Persentase kepemilikan/ *Percentage of ownership*		Total aset sebelum eliminasi/ *Total assets before elimination*	
		31 Desember/ *December 31,*	31 Desember/ *December 31,*	31 Desember/ *December 31,*	31 Desember/ *December 31,*
		2025	2024	2025	2024
PT Persada Sokka Tama ("PST")					
Penyediaan sarana-prasarana jaringan telekomunikasi/ *Providing telecommunication network infrastructure*	Bekasi, 2008	99%	99%	1.753.589	1.620.619
PT Ultra Mandiri Telekomunikasi					
Penyediaan sarana-prasarana jaringan telekomunikasi/ *Providing telecommunication network infrastructure*	Jakarta Timur, 2019	99%	100%	430.295	365.752

Per tanggal 2 Juni 2025, satu lembar saham PT Ultra Mandiri Telekomunikasi dialihkan kepada PT Persada Sokka Tama senilai Rp1.000.000 (nilai penuh).

As per June 2, 2025, one share of PT Ultra Mandiri Telekomunikasi was transferred to PT Persada Sokka Tama with a sale price at the amount of to Rp1,000,000 (full amount).

g. Penyelesaian Laporan Keuangan Konsolidasian

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian ini sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang telah diselesaikan dan diotorisasi untuk diterbitkan oleh Direksi Perseroan pada tanggal 31 Maret 2026.

g. Completion of the Consolidated Financial Statements

The management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, which were completed and authorized for issuance by the Board of Directors of the Company on March 31, 2026.

2. IKHTISAR KEBIJAKAN AKUNTANSI

Kebijakan akuntansi yang material, yang diterapkan dalam penyusunan laporan keuangan Perseroan adalah sebagai berikut:

a. Dasar Penyajian Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang mencakup Pernyataan dan Interpretasi yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK IAI") dan Peraturan-Peraturan serta Pedoman Penyajian dan Pengungkapan Laporan Keuangan yang diterbitkan oleh Otoritas Jasa Keuangan ("OJK").

Laporan keuangan konsolidasian disusun berdasarkan konsep akrual, kecuali laporan arus kas konsolidasian, dengan menggunakan konsep biaya historis, kecuali seperti yang disebutkan dalam catatan atas laporan keuangan konsolidasian yang relevan.

Laporan arus kas disusun menggunakan metode langsung, menyajikan penerimaan dan pengeluaran kas dan setara kas yang diklasifikasikan ke dalam aktivitas operasi, investasi dan pendanaan.

Kebijakan akuntansi yang diterapkan oleh Grup adalah selaras bagi tahun yang dicakup oleh laporan keuangan konsolidasian, kecuali untuk standar akuntansi baru dan revisi seperti diungkapkan pada Catatan 2b dibawah ini.

Grup telah menyusun laporan keuangan konsolidasian dengan dasar bahwa Grup akan menjaga kelangsungan usaha.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The material accounting policies, applied in the preparation of the Company's financial statements were as follows:

a. Basis of Presentation of Consolidated Financial Statements

*The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards, which comprise the Statements and Interpretations issued by the Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants (*Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia *or* DSAK IAI*) and the Regulations and Guidelines on Financial Statement Presentation and Disclosures issued by Financial Services Authority (*Otoritas Jasa Keuangan *or "OJK").*

The consolidated financial statements have been prepared on the accrual basis, except for the consolidated statements of cash flows, using the historical cost concept of accounting, except as disclosed in the relevant notes to the consolidated financial statements herein.

The statement of cash flows are prepared based on the direct method, present receipts and disbursements of cash and cash equivalents classified into operating, investing and financing activities.

The accounting policies adopted by the Group are consistently applied for the years covered by the consolidated financial statements, except for new and revised accounting standards as disclosed in the following Note 2b.

The Group has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

b. Perubahan Kebijakan Akuntansi

Grup menerapkan untuk pertama kalinya beberapa standar dan amandemen tertentu yang efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2025 (kecuali dinyatakan lain). Grup tidak melakukan penerapan dini atas standar, interpretasi, atau amandemen lain yang telah diterbitkan namun belum efektif.

Amendemen PSAK 221: Kekurangan Ketertukaran

Amandemen tersebut menetapkan bagaimana entitas harus menilai apakah suatu mata uang dapat dipertukarkan serta bagaimana entitas harus menentukan kurs *spot* ketika ketertukaran *(exchangeability)* tidak tersedia. Amandemen tersebut juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan untuk memahami bagaimana ketidakmampuan mata uang tersebut untuk dipertukarkan dengan mata uang lainnya memengaruhi, atau diharapkan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas.

Amandemen ini tidak berdampak terhadap laporan keuangan konsolidasian Grup.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Changes in Accounting Policy

The Group applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2025 (unless otherwise stated). The Group has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendment of PSAK 221: Lack of Exchangeability

The amendments specifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

This amendment did not have any impact on the Group's consolidated financial statements.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

c. Prinsip-Prinsip Konsolidasi

Laporan keuangan konsolidasian meliputi laporan keuangan Perseroan dan entitas anak. Kendali diperoleh bila Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*.

Dengan demikian, Grup mengendalikan *investee* jika dan hanya jika Grup memiliki seluruh hal berikut ini:

i) Kekuasaan atas *investee*, yaitu hak yang ada saat ini yang memberi investor kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*,
ii) Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*, dan
iii) Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil.

Bila Grup tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu *investee*, Grup mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk:

i) Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*,
ii) Hak yang timbul atas pengaturan kontraktual lain, dan
iii) Hak suara dan hak suara potensial yang dimiliki Grup.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Principles of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiary. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

Thus, the Group controls an investee if and only if the Group has all of the following:

i) Power over the investee, that is existing rights that give the Group current ability to direct the relevant activities of the investee,
ii) Exposure, or rights, to variable returns from its involvement with the investee, and
iii) The ability to use its power over the investee to affect its returns.

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

i) The contractual arrangement with the other vote holders of the investee,
ii) Rights arising from other contractual arrangements, and
iii) The Group voting rights and potential voting rights.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

c. Prinsip-Prinsip Konsolidasi (lanjutan)

Grup menilai kembali apakah mereka mengendalikan investee bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Grup memperoleh kendali sampai tanggal Grup tidak lagi mengendalikan entitas anak tersebut.

Seluruh laba rugi dan setiap komponen penghasilan komprehensif lain ("PKL") diatribusikan pada pemilik entitas induk dan pada kepentingan non-pengendali (“KNP”), walaupun hal ini akan menyebabkan saldo KNP yang defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Grup.

Seluruh aset dan liabilitas, ekuitas, penghasilan dan beban dan arus kas atas transaksi antar Grup dieliminasi sepenuhnya pada saat konsolidasi.

Perubahan kepemilikan induk perseroan pada entitas anak, tanpa kehilangan kendali, dicatat sebagai transaksi ekuitas. Jika Grup kehilangan kendali atas entitas anak, maka Grup menghentikan pengakuan aset terkait (termasuk *goodwill*), liabilitas dan komponen lain dari ekuitas terkait dan selisihnya diakui pada laba rugi. Bagian dari investasi yang tersisa diakui pada nilai wajar.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Principles of Consolidation (continued)

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiaries begins when the Group obtains control over the subsidiaries and ceases when the Group loses control of the subsidiaries. Assets, liabilities, income and expenses of subsidiaries acquired during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income ("OCI") are attributed to the equity holders of the parent of the Group and to the non-controlling interests (“NCI”), even if this results in the NCI having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.

All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between Group are eliminated in full on consolidation.

A change in the parent’s ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognizes the related assets (including goodwill), liabilities, NCI and other component of equity, while the difference is recognized in the profit or loss. Any investment retained is recognized at fair value.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

c. Prinsip-Prinsip Konsolidasi (lanjutan)

Perubahan kepemilikan di entitas anak, tanpa kehilangan pengendalian, dihitung sebagai transaksi ekuitas. Jika Perseroan dan entitas anaknya kehilangan pengendalian atas anak perseroan, maka Perseroan:

- menghentikan pengakuan aset (termasuk setiap *goodwill*) dan liabilitas entitas anak;
- menghentikan pengakuan jumlah tercatat setiap KNP;
- menghentikan pengakuan akumulasi selisih penjabaran, yang dicatat di ekuitas, jika ada;
- mengakui nilai wajar pembayaran yang diterima;
- mengakui setiap sisa investasi pada nilai wajarnya;
- mengakui keuntungan atau kerugian diakui sebagai laba rugi; dan
- mereklasifikasikan bagian induk dari komponen yang sebelumnya diakui dalam OCI ke laba rugi atau laba ditahan, yang diperlukan jika Grup telah secara langsung melepaskan aset atau liabilitas terkait.

KNP mencerminkan bagian atas laba atau rugi dan aset neto dari entitas anak yang tidak dapat diatribusikan secara langsung maupun tidak langsung oleh Perseroan, yang masing-masing disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan dalam ekuitas pada laporan posisi keuangan konsolidasian, terpisah dari bagian yang dapat diatribusikan kepada pemilik entitas induk.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Principles of Consolidation (continued)

A change in the ownership interest of a subsidiaries, without a loss of control, is accounted for as an equity transaction. If the Company and its subsidiaries loses control over a subsidiaries, it:

- *derecognizes the assets (including goodwill) and liabilities of the subsidiaries;*
- *derecognizes the carrying amount of any NCI;*
- *derecognizes the cumulative translation differences, recorded in equity, if any;*
- *recognizes the fair value of the consideration received;*
- *recognizes the fair value of any investment retained;*
- *recognizes any surplus or deficit in profit or loss; and*
- *reclassifies the parent's share of components previously recognized in OCI to profit or loss or retained earnings, as appropriate, if the Group had directly disposed of the related assets or liabilities.*

NCI represents the portion of the profit or loss and net assets of the subsidiaries attributable to equity interests that are not owned directly or indirectly by the Company, which are presented respectively in the consolidated statement of profit or loss and other comprehensive income and under equity section of the consolidated statement of financial position, respectively, separately from the corresponding portion attributable to the equity holders of the parent entity.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

d. Kombinasi Bisnis dan *Goodwill*

Kombinasi Bisnis

Kombinasi bisnis dicatat dengan menggunakan metode akuisisi. Biaya perolehan dari sebuah akuisisi diukur pada nilai agregat imbalan yang dialihkan, diukur pada nilai wajar pada tanggal akuisisi dan jumlah setiap KNP pada pihak yang diakuisisi. Untuk setiap kombinasi bisnis, Grup memilih apakah mengukur KNP pada entitas yang diakuisisi baik pada nilai wajar ataupun pada proporsi kepemilikan KNP atas aset neto yang teridentifikasi dari entitas yang diakuisisi. Biaya-biaya akuisisi yang timbul dibebankan langsung dan disertakan dalam beban administrasi.

Grup menentukan bahwa mereka telah mengakuisisi bisnis ketika rangkaian aktivitas dan aset yang diakuisisi mencakup input dan proses substantif yang bersama-sama secara signifikan berkontribusi pada kemampuan untuk menghasilkan output. Proses yang diperoleh adalah substantif jika penting bagi kemampuan untuk terus menghasilkan output, dan input yang diperoleh mencakup tenaga kerja yang terorganisir dengan keterampilan, pengetahuan, atau pengalaman yang diperlukan untuk melakukan proses itu atau secara signifikan berkontribusi pada kemampuan untuk terus menghasilkan output dan dianggap unik atau langka atau tidak dapat diganti tanpa biaya, usaha, atau penundaan yang signifikan dalam kemampuan untuk terus menghasilkan output.

Ketika melakukan akuisisi atas sebuah bisnis, Grup mengklasifikasikan dan menentukan aset keuangan yang diperoleh dan liabilitas keuangan yang diambil alih berdasarkan pada persyaratan kontraktual, kondisi ekonomi dan kondisi terkait lain yang ada pada tanggal akuisisi.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Business Combinations and Goodwill

Business Combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value, and the amount of any NCI in the acquiree. For each business combination, the Group elects whether it measures the NCI in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition costs incurred are directly expensed and included in administrative expenses.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organized workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

When the Group acquires a business, it assesses the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

d. Kombinasi Bisnis dan *Goodwill* (lanjutan)

Kombinasi Bisnis (lanjutan)

Dalam suatu kombinasi bisnis yang dilakukan secara bertahap, Grup mengukur kembali kepentingan ekuitas yang dimiliki sebelumnya pada pihak yang diakuisisi pada nilai wajar tanggal akuisisi dan mengakui keuntungan atau kerugian yang dihasilkan.

Setiap imbalan kontinjensi yang akan ditransfer oleh perseroan pengakuisisi akan diakui pada nilai wajar pada tanggal akuisisi. Imbalan kontinjensi yang diklasifikasikan sebagai ekuitas tidak diukur kembali dan penyelesaian selanjutnya adalah diperhitungkan dalam ekuitas.

Imbalan kontinjensi yang diklasifikasikan sebagai aset atau liabilitas yaitu instrumen keuangan dan dalam lingkup PSAK 109, diukur pada nilai wajar dengan perubahan nilai wajar yang diakui dalam laba rugi sesuai dengan PSAK 109. Imbalan kontinjensi lain yang tidak termasuk dalam PSAK 109 diukur sebesar nilai wajar pada setiap tanggal pelaporan dengan perubahan nilai wajar yang diakui pada laba rugi.

Bila pencatatan awal kombinasi bisnis belum dapat diselesaikan pada tanggal pelaporan, Grup melaporkan jumlah sementara bagi item yang pencatatannya belum dapat diselesaikan tersebut.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Business Combinations and Goodwill (continued)

Business Combinations (continued)

If the business combination is achieved in stages, the acquisition date fair value of the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss.

Any contingent consideration to be transferred by the acquirer will be recognized at fair value at the acquisition date. Contingent consideration classified as equity is not re-measured and its subsequent settlement is accounted for within equity.

Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of PSAK 109, is measured at fair value with the changes in fair value recognized in the statement of profit or loss in accordance with PSAK 109. Other contingent consideration that is not within the scope of PSAK 109 is measured at fair value at each reporting date with changes in fair value recognized in profit or loss.

If the initial accounting for a business combination is incomplete by the end of the reporting, the Group reports provisional amounts for the items for which the accounting is incomplete.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

d. Kombinasi Bisnis dan *Goodwill* (lanjutan)

Kombinasi Bisnis (lanjutan)

Periode pengukuran adalah periode setelah tanggal akuisisi yang didalamnya Grup dapat melakukan penyesuaian atas jumlah sementara yang diakui dalam kombinasi bisnis tersebut. Selama periode pengukuran, Grup mengakui penambahan aset atau liabilitas bila terdapat informasi terbaru yang diperoleh mengenai fakta dan keadaan pada tanggal akuisisi, yang bila diketahui pada saat itu, akan menyebabkan pengakuan atas aset dan liabilitas pada tanggal tersebut.

Periode pengukuran berakhir pada saat pengakuisisi menerima informasi yang diperlukan mengenai fakta dan keadaan pada tanggal akuisisi atau mengetahui bahwa informasi lainnya tidak dapat diperoleh, namun tidak lebih dari satu tahun dari tanggal akuisisi.

Pada tanggal akuisisi, *goodwill* awalnya diukur pada harga perolehan yang merupakan selisih lebih nilai agregat dari imbalan yang dialihkan dan jumlah setiap KNP atas selisih jumlah dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih.

Jika imbalan tersebut lebih rendah dari nilai wajar aset neto entitas anak yang diakuisisi, selisih tersebut diakui pada laba rugi sebagai keuntungan dari pembelian dengan diskon setelah sebelumnya manajemen melakukan penilaian atas identifikasi dan nilai wajar dari aset yang diperoleh dan liabilitas yang diambil alih.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Business Combinations and Goodwill (continued)

Business Combinations (continued)

The measurement period is the period after the acquisition date during which the Group may adjust the provisional amounts recognized for a business combination. During the measurement period, the Group recognizes additional assets or liabilities if new information is obtained about facts and circumstances that existed as of the acquisition date and, if known, would have resulted in the recognition of those assets and liabilities as of that date.

The measurement period ends as soon as the acquirer receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable but shall not exceed one year from the acquisition date.

At acquisition date, goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for NCI over the net identifiable assets acquired and liabilities assumed.

If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in profit or loss as gain on bargain purchase after previously assessing the identification and fair value measurement of the acquired assets and the assumed liabilities.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

d. Kombinasi Bisnis dan *Goodwill* (lanjutan)

Setelah pengakuan awal, *goodwill* diukur pada jumlah tercatat dikurangi akumulasi kerugian penurunan nilai. Untuk tujuan pengujian penurunan nilai, *goodwill* yang diperoleh dari suatu kombinasi bisnis, sejak tanggal akuisisi dialokasikan kepada setiap Unit Penghasil Kas ("UPK") dari Grup yang diharapkan akan bermanfaat dari sinergi kombinasi tersebut, terlepas dari apakah aset atau liabilitas lain dari pihak yang diakuisisi dialokasikan kepada UPK tersebut.

Jika *goodwill* telah dialokasikan pada suatu UPK dan operasi tertentu atas UPK tersebut dihentikan, maka *goodwill* yang diasosiasikan dengan operasi yang dihentikan tersebut termasuk dalam jumlah tercatat operasi tersebut ketika menentukan keuntungan atau kerugian dari pelepasan. *Goodwill* yang dilepaskan tersebut diukur berdasarkan nilai relatif operasi yang dihentikan terhadap bagian dari UPK yang ditahan.

Kombinasi Bisnis Entitas Sepengedali

Berdasarkan PSAK 338, "Kombinasi Bisnis Entitas Sepengendali", kombinasi bisnis entitas sepengendali dicatat dengan menggunakan metode penyatuan kepentingan, dimana selisih antara jumlah imbalan yang dialihkan dengan jumlah tercatat aset neto entitas yang diakuisisi diakui sebagai bagian dari akun "Tambahan Modal Disetor" pada laporan posisi keuangan konsolidasian.

Dalam menerapkan metode penyatuan kepentingan tersebut, unsur-unsur laporan keuangan dari entitas yang bergabung disajikan seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam kesepengendalian.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Business Combinations and Goodwill (continued)

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's Cash-generating Units ("CGU") that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are allocated to those CGUs.

Where goodwill forms part of a CGU and part of the operations within that CGU is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in these circumstances is measured based on the relative values of the disposed operation and the portion of the CGU retained.

Business Combinations of Entities Under Common Control

Based on PSAK 338, "Business Combinations of Entities Under Common Control", business combinations under common control are accounted for using the pooling-of-interests method, whereby the difference between the considerations transferred and the book value of the net assets of the acquiree is recognized as part of "Additional Paid-in Capital" account in the consolidated statement of financial position.

In applying the said pooling-of-interest method, the components of the financial statements of the combining entities are presented as if the combination has occurred since the beginning of the period of the combining entity become under common control.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

d. Kombinasi Bisnis dan *Goodwill* (lanjutan)

Kombinasi Bisnis Entitas Sepengedali (lanjutan)

Selisih imbalan yang dibayar atau diterima dengan nilai buku historis terkait dengan nilai tercatat dari kepentingan yang diperoleh, setelah memperhitungkan dampak pajak penghasilan, diakui secara langsung di ekuitas dan disajikan sebagai "Tambahan Modal Disetor" pada bagian ekuitas di laporan keuangan konsolidasian.

Pada saat penerapan awal PSAK 338, seluruh saldo Selisih Nilai Transaksi Restrukturisasi Entitas Sepengendali direklasifikasikan ke akun "Tambahan Modal Disetor" pada laporan posisi keuangan konsolidasian.

e. Klasifikasi Lancar dan Tidak Lancar

Grup menyajikan aset dan liabilitas dalam laporan posisi keuangan konsolidasian berdasarkan klasifikasi lancar/tak lancar. Suatu aset disajikan lancar bila:

i) akan direalisasi, dijual atau dikonsumsi dalam siklus operasi normal,
ii) untuk diperdagangkan,
iii) akan direalisasi dalam 12 bulan setelah tanggal pelaporan, atau kas atau setara kas kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Business Combinations and Goodwill (continued)

Business Combinations of Entities Under Common Control (continued)

The difference between the consideration paid or received and the historical book value relating to the carrying value of the interest acquired, after taking into account the effects of income tax, is recognized directly in equity and presented as "Additional Paid-in Capital" in the equity section of the consolidated financial statements.

At the initial application of PSAK 338, the entire balance of the Difference in Value from Restructuring Transactions of Entities Under Common Control is reclassified to the "Additional Paid-in Capital" account in the consolidated statements of financial position.

e. Current and Non-Current Classification

The Group presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

i) expected to be realised or intended to be sold or consumed in the normal operating cycle,
ii) held primarily for the purpose of trading,
iii) expected to be realised within 12 months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

e. Klasifikasi Lancar dan Tidak Lancar (lanjutan)

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

Suatu liabilitas disajikan lancar bila:
i) akan dilunasi dalam siklus operasi normal,
ii) untuk diperdagangkan,
iii) akan dilunasi dalam 12 bulan setelah tanggal pelaporan, atau
iv) tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai tidak lancar.

Aset dan liabilitas pajak tangguhan diklasifikasikan sebagai aset dan liabilitas tidak lancar.

f. Transaksi dengan Pihak Berelasi

Grup mempunyai transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 224, "Pengungkapan Pihak-pihak Berelasi".

Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak tidak berelasi.

Seluruh transaksi dan saldo yang material dengan pihak-pihak berelasi diungkapkan dalam catatan-catatan atas laporan keuangan konsolidasian yang relevan.

Pihak berelasi adalah orang atau entitas yang terkait dengan entitas yang menyiapkan laporan keuangannya (entitas pelapor). Yang termasuk pihak berelasi adalah sebagai berikut:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. Current and Non-Current Classification (continued)

All other assets are classified as non-current.

A liability is current when it is:
i) expected to be settled in the normal operating cycle,
ii) held primarily for the purpose of trading,
iii) due to be settled within 12 months after the reporting period, or
iv) there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

f. Transactions with Related Parties

The Group has transactions with related parties as defined under PSAK 224, "Related Party Disclosures".

The transactions are made based on terms agreed by the parties, where as such terms may not be the same as those transactions with unrelated parties.

All significant transactions and balances with related parties are disclosed in the relevant notes to the consolidated financial statements.

A related party is a person or entity that is related to the entity that is preparing its financial statements (in this Standard referred to as the 'reporting entity'). The related parties are as follows:

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

f. Transaksi dengan Pihak Berelasi (lanjutan)

a. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:

i. Memiliki pengendalian atau pengendalian bersama atas entitas pelapor;

ii. Memiliki pengaruh signifikan atas entitas pelapor; atau

iii. Merupakan personil manajemen kunci entitas pelapor atau entitas induk pelapor.

Transaksi dan saldo yang material dengan pihak berelasi diungkapkan dalam Catatan 39.

Kecuali diungkapkan khusus sebagai pihak berelasi, maka pihak-pihak lain yang disebutkan dalam Catatan atas laporan keuangan konsolidasian merupakan pihak tidak berelasi.

b. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal sebagai berikut:

i. Entitas dan entitas pelapor adalah anggota dari Grup yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain);

ii. Suatu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu Grup, yang mana entitas lain adalah anggotanya);

iii. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;

iv. Suatu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Transactions with Related Parties (continued)

a. A person or a close member of that person's family is related to a reporting entity if that person:

i. Has control or joint control of the reporting entity;

ii. Has significant influence over the reporting entity, or

iii. Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

Significant transactions and balances with related parties are disclosed in Note 39.

Unless specifically identified as related parties, the parties disclosed in the Notes to the consolidated financial statements are unrelated parties.

b. An entity is related to a reporting entity if any of the following condition applies:

i. The entity and the reporting entity are members of the same Group (which means that each parent, subsidiary and fellow subsidiary is related to the others);

ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a Group of which the other entity is a member);

iii. Both entities are joint ventures of the same third party;

iv. One entity is a joint venture of a third party and the other entity is an associate of the third entity;

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

f. Transaksi dengan Pihak Berelasi (lanjutan)

b. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal sebagai berikut: (lanjutan)

v. Entitas tersebut adalah sebuah program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor;

vi. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi sebagaimana dimaksud dalam angka 1; atau

vii. Orang yang diidentifikasi sebagaimana dimaksud dalam angka 1) huruf (a) memiliki pengaruh signifikan atas entitas atau merupakan manajemen kunci entitas (atau entitas induk dari entitas).

g. Transaksi dan Saldo dalam Mata Uang Asing

Mata uang fungsional Grup adalah Rupiah dan pembukuan Grup juga diselenggarakan dalam mata uang Rupiah. Transaksi dalam mata uang asing dijabarkan ke mata uang Rupiah dengan menggunakan rata - rata kurs jual dan beli yang diterbitkan oleh *Reuters* pada tanggal tersebut. Laba atau rugi kurs yang terjadi dikreditkan atau dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian tahun berjalan.

Kurs yang digunakan untuk penjabaran pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut (dalam Rupiah penuh) untuk 1 Dolar Amerika Serikat ("Dolar AS"):

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Transactions with Related Parties (continued)

b. An entity is related to a reporting entity if any of the following condition applies: (continued)

v. The entity is a post-employment benefit plan for the benefit employees of either the reporting entity or an entity related to the reporting entity;

vi. The entity is controlled or jointly controlled by a person identified in (1); or

vii. A person identified in (1) (a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

g. Foreign Currency Transaction

The functional currency of the Group is Indonesian Rupiah and the transaction of the Group is also maintained in Indonesian Rupiah. Transactions denominated in foreign currencies are translated into Rupiah using the average of the selling and buying rates published by Reuters on that date. The resulting gains or losses are credited or charged to the current year's consolidated statement of profit or loss and other comprehensive income.

The exchange rates used for the translation as of December 31, 2025 and 2024 are as follows (in full Rupiah) for 1 United States Dollar ("US Dollar"):

	31 Desember/ *December 31, 2025*	**31 Desember/ *December 31, 2024***	
Beli	16.680	16.090	*Buy*
Jual	16.672	16.100	*Sell*

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

h. Kas dan Setara Kas

Kas dan setara kas dalam laporan posisi keuangan konsolidasian yang terdiri dari kas dan bank serta deposito jangka pendek yang jatuh tempo dalam waktu 3 (tiga) bulan atau kurang, yang dapat segera dikonversikan menjadi kas dalam jumlah yang dapat ditentukan dan memiliki risiko perubahan nilai yang tidak signifikan.

Deposito yang jatuh temponya lebih dari tiga bulan tetapi tidak lebih dari satu tahun disajikan sebagai “Aset lancar lainnya - neto” pada laporan posisi keuangan konsolidasian.

i. Instrumen Keuangan

Grup mengklasifikasikan instrumen keuangan ke dalam aset keuangan dan liabilitas keuangan. Instrumen keuangan adalah setiap kontrak yang menimbulkan aset keuangan dari satu entitas dan liabilitas keuangan atau instrumen ekuitas dari entitas lain.

Aset Keuangan

Pengakuan dan Pengukuran Awal

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajarnya ditambah biaya transaksi, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi (“NWLR”). Piutang usaha yang tidak mengandung komponen pembiayaan yang signifikan, dimana Grup telah menerapkan cara praktis, yaitu diukur pada harga transaksi yang ditentukan sesuai PSAK 115: "Pendapatan dari kontrak dengan pelanggan", seperti diungkapkan pada Catatan 2r.

Agar aset keuangan diklasifikasikan dan diukur pada biaya perolehan diamortisasi atau NWPKL, aset keuangan harus menghasilkan arus kas yang semata dari pembayaran pokok dan bunga (“SPPB”) dari jumlah pokok terutang. Penilaian ini disebut sebagai uji SPPB dan dilakukan pada tingkat instrumen.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h. Cash and Cash Equivalents

Cash and cash equivalents in the statement of consolidated financial position comprise cash on hand and in banks and short-term deposits with a maturity of 3 (three) months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

Time deposits with maturities of more than three months but not more than one year are presented as “Other current asset - net” in the consolidated statements of financial position.

i. Financial Instruments

The Group classifies financial instruments into financial assets and financial liabilities. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets

Initial Recognition and Measurement

At initial recognition, the Group measures a financial asset at its fair value plus transaction costs, in the case of a financial asset not at fair value through profit or loss (“FVTPL”). Trade receivables that do not contain a significant financing component, for which the Group has applied the practical expedient are measured at the transaction price determined under PSAK 115: "Revenue from contracts with customers", as disclosed in Note 2r.

In order for a financial asset to be classified and measured at amortized cost or FVOCI, it needs to give rise to cash flows that are ‘solely payments of principal and interest (“SPPI”)’ on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengakuan dan Pengukuran Awal (lanjutan)

Model bisnis Grup untuk mengelola aset keuangan mengacu pada bagaimana Grup mengelola aset keuangannya untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari pengumpulan arus kas kontraktual, penjualan aset keuangan, atau keduanya.

Pengakuan Selanjutnya

Untuk tujuan pengukuran selanjutnya, aset keuangan diklasifikasikan dalam empat kategori:

- Aset keuangan pada biaya perolehan diamortisasi (instrumen utang).
- Aset keuangan pada nilai wajar melalui OCI dengan daur ulang keuntungan dan kerugian kumulatif (instrumen utang).
- Aset keuangan yang ditetapkan pada nilai wajar melalui OCI tanpa daur ulang keuntungan dan kerugian kumulatif setelah penghentian pengakuan (instrumen ekuitas).
- Aset keuangan pada nilai wajar melalui laba rugi.

Pengukuran selanjutnya dari aset keuangan tergantung kepada klasifikasi masing-masing aset keuangan seperti berikut ini:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Initial Recognition and Measurement (continued)

The Group's business model for managing financial assets refers to how the Group manages its financial assets to generate cash flow. The business model determines whether cash flows will result from the contractual collection of cash flows, the sale of a financial asset, or both.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- *Financial assets at amortized cost (debt instruments).*
- *Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments).*
- *Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments).*
- *Financial assets at fair value through profit or loss.*

The subsequent measurement of financial assets depends on their classification as described below:

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengukuran Selanjutnya (lanjutan)

Aset Keuangan pada Biaya Perolehan Diamortisasi (Instrumen Utang)

Kategori ini adalah yang paling relevan dengan Grup. Grup mengukur aset keuangan yang diukur dengan biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dimiliki dalam model bisnis dengan tujuan untuk memiliki aset keuangan untuk mengumpulkan arus kas kontraktual; dan
- Persyaratan kontraktual dari aset keuangan menimbulkan arus kas pada tanggal tertentu yang hanya merupakan pembayaran pokok dan bunga dari jumlah pokok terutang.

Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif ("SBE") dan menjadi subjek penurunan nilai. Keuntungan dan kerugian diakui dalam laba rugi ketika aset tersebut dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya. Aset keuangan Grup pada biaya perolehan diamortisasi terdiri dari kas dan setara kas, piutang usaha, aset lancar lainnya - piutang non usaha dan aset tidak lancar lainnya - setoran jaminan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Subsequent Measurement (continued)

Financial Assets at Amortized Cost (Debt Instruments)

This category is the most relevant to the Group. The Group measures financial assets at amortized cost if both of the following conditions are met:

- *The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and*
- *The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.*

Financial assets at amortized cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired. The Group's financial assets at amortized cost includes cash and cash equivalents, trade receivables, other current assets - non trade receivable and other non-current assets - guarantee deposits.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengukuran Selanjutnya (lanjutan)

Aset Keuangan pada nilai wajar melalui laba rugi (“NWLR”)

Aset keuangan pada NWLR tercatat dalam laporan posisi keuangan pada nilai wajar dengan perubahan neto nilai wajar yang diakui dalam laporan laba rugi.

Kategori ini termasuk instrumen derivatif dan investasi ekuitas yang diperdagangkan di bursa efek yang mana oleh Grup diklasifikasikan secara takterbatalkan pada NWPKL. Dividen atas investasi ekuitas yang tercatat di bursa diakui sebagai pendapatan lain-lain dalam laporan laba rugi pada saat hak atas pembayaran telah ditetapkan.

Penurunan Nilai Aset Keuangan

Kerugian Kredit yang Diekspektasi ("KKE")

Grup mengakui penyisihan KKE untuk semua instrumen utang yang bukan diukur pada NWLR. KKE ditentukan atas perbedaan antara arus kas kontraktual menurut kontrak dan semua arus kas yang diharapkan akan diterima oleh Grup, yang didiskontokan dengan perkiraan SBE orisinal. Arus kas yang diharapkan mencakup setiap arus kas dari penjualan agunan yang dimiliki atau perbaikan kredit lainnya yang merupakan bagian yang tidak terpisahkan dalam ketentuan kontrak.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Subsequent Measurement (continued)

Financial Asset at Fair Value Throught Profit or Loss ("FVTPL")

Financial assets at FVTPL are carried in the statement of financial position at fair value with net changes in fair value recognized in the statement of profit or loss.

This category includes derivative instruments and listed equity investments which the Group had not irrevocably elected to classify at FVOCI. Dividends on listed equity investments are recognized as other income in the statement of profit or loss when the right of payment has been established.

Impairment of Financial Assets

Expected Credit Losses (“ECL”)

The Group recognizes an allowance for ECL for all debt instruments not held at FVTPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original EIR. The expected cash flows include any cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penurunan Nilai Aset Keuangan (lanjutan)

Kerugian Kredit yang Diekspektasi ("KKE") (lanjutan)

Karena piutang usaha dan piutang lain-lainnya tidak memiliki komponen pembiayaan signifikan, Grup menerapkan pendekatan yang disederhanakan dalam perhitungan KKE. Oleh karena itu, Grup tidak menelurusi perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan KKE sepanjang umurnya pada setiap tanggal pelaporan. Grup membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan *(forward-looking)* atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

Untuk instrumen utang pada NWPKL, Grup menerapkan penyederhanaan sehubungan dengan risiko kredit rendah. Setiap tanggal pelaporan, Grup mengevaluasi apakah instrumen utang tersebut dianggap memiliki risiko kredit rendah dengan menggunakan semua informasi yang wajar dan terdukung yang tersedia tanpa biaya atau usaha yang berlebihan. Dalam melakukan evaluasi tersebut, Grup menilai kembali peringkat kredit internal dari instrumen utang tersebut. Selain itu, Grup mempertimbangkan bahwa telah terjadi peningkatan risiko kredit secara signifikan ketika pembayaran kontraktual lebih dari 90 hari dari tanggal jatuh tempo.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Impairment of Financial Assets (continued)

Expected Credit Losses ("ECL") (continued)

Because its trade and other receivables do not contain significant financing component, the Group applies a simplified approach in calculating ECL. Therefore, the Group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. The Group established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

For debt instruments at FVOCI, the Group applies the low credit risk simplification. At every reporting date, the Group evaluates whether the debt instrument is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, the Group reassesses the internal credit rating of the debt instrument. In addition, the Group considers that there has been a significant increase in credit risk when contractual payments are more than 90 days past due.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penurunan Nilai Aset Keuangan (lanjutan)

Kerugian Kredit yang Diekspektasi ("KKE") (lanjutan)

Instrumen utang Grup pada NWPKL hanya terdiri dari obligasi kuotasi yang dinilai dalam kategori investasi teratas (Sangat Baik dan Baik) oleh *the Good Credit Rating Agency*/Lembaga Pemeringkat Kredit dan, oleh karena itu, dianggap sebagai investasi dengan risiko kredit rendah. Merupakan kebijakan Grup untuk mengukur KKE pada instrumen tersebut setiap 12 bulan. Namun, jika terjadi peningkatan risiko kredit secara signifikan sejak diterbitkan, penyisihan akan didasarkan pada KKE sepanjang umurnya. Grup menggunakan peringkat dari *the Good Credit Rating Agency*/ Lembaga Pemeringkat Kredit baik untuk menentukan apakah risiko kredit dalam instrumen utang telah meningkat secara signifikan dan juga untuk mengestimasi KKE.

Grup menganggap aset keuangan dalam gagal bayar ketika pembayaran kontraktual telah lewat 90 hari dari tanggal jatuh tempo. Namun, dalam kasus tertentu, Grup juga dapat mempertimbangkan aset keuangan menjadi gagal bayar ketika informasi internal atau eksternal menunjukkan bahwa besar kemungkinan Grup tidak menerima jumlah kontraktual terutang secara penuh sebelum memperhitungkan perbaikan kredit yang dimiliki oleh Grup. Aset keuangan dihapuskan jika tidak terdapat ekspektasi yang wajar untuk memulihkan arus kas kontraktual.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Impairment of Financial Assets (lanjutan)

Expected Credit Losses ("ECL") (continued)

The Group's debt instruments at FVOCI comprise solely of quoted bonds that are graded in the top investment category (Very Good and Good) by the Good Credit Rating Agency and, therefore, are considered to be low credit risk investments. It is the Group's policy to measure ECLs on such instruments on a 12-month basis. However, when there has been a significant increase in credit risk since origination, the allowance will be based on the lifetime ECL. The Group uses the ratings from the Good Credit Rating Agency both to determine whether the debt instrument has significantly increased in credit risk and to estimate ECLs.

The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penghentian Pengakuan

Aset keuangan (atau, jika berlaku, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) terutama dihentikan pengakuannya (yaitu, dihapus dari laporan posisi keuangan konsolidasian Grup) ketika:

- Hak untuk menerima arus kas dari aset telah kedaluwarsa; Atau
- Grup telah mengalihkan haknya untuk menerima arus kas dari aset atau telah mengasumsikan kewajiban untuk membayar arus kas yang diterima secara penuh tanpa penundaan material kepada pihak ketiga berdasarkan pengaturan '*pass-through*'; dan salah satu (a) Grup telah mengalihkan secara substansial semua risiko dan manfaat aset, atau (b) Grup tidak mengalihkan atau memiliki secara substansial seluruh risiko dan manfaat aset, tetapi telah mengalihkan pengendalian aset.

Ketika Grup telah mengalihkan haknya untuk menerima arus kas dari aset atau telah menandatangani perjanjian *pass-through*, Grup mengevaluasi apakah, dan sejauh mana, telah mempertahankan risiko dan manfaat kepemilikan. Ketika Grup tidak mengalihkan atau mempertahankan secara substansial seluruh risiko dan manfaat dari aset, atau mengalihkan pengendalian atas aset, Grup terus mengakui aset yang ditransfer tersebut sejauh keterlibatannya secara berkelanjutan. Dalam kasus tersebut, Grup juga mengakui liabilitas terkait. Aset alihan dan liabilitas terkait diukur atas dasar yang mencerminkan hak dan kewajiban yang dimiliki Grup.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the Group's consolidated statement of financial position) when:

- *The rights to receive cash flows from the asset have expired; Or*
- *The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.*

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penghentian Pengakuan (lanjutan)

Keterlibatan berkelanjutan dalam bentuk jaminan atas aset yang ditransfer, diukur pada nilai yang lebih rendah antara jumlah tercatat awal aset dan jumlah maksimum imbalan yang dibutuhkan oleh Grup untuk membayar kembali.

Liabilitas Keuangan

Pengakuan dan Pengukuran Awal

Liabilitas keuangan diklasifikasikan pada pengakuan awal, sebagai liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi, utang dan pinjaman, utang, atau derivatif yang ditetapkan sebagai instrumen lindung nilai dalam lindung nilai yang efektif, jika sesuai dengan kondisinya.

Semua liabilitas keuangan pada saat pengakuan awal diakui pada nilai wajar, dalam hal liabilitas keuangan diklasifikasi sebagai utang dan pinjaman, diakui pada nilai wajar setelah dikurangi biaya transaksi yang dapat diatribusikan secara langsung.

Grup mengklasifikasikan liabilitas keuangannya sebagai:
i) Liabilitas keuangan pada NWLR atau
ii) Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman).

Liabilitas keuangan Grup termasuk pinjaman jangka pendek, utang usaha, utang lain-lain, beban yang masih harus dibayar, pinjaman jangka panjang, dan liabilitas sewa.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Assets (continued)

Derecognition (continued)

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are classified at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities at initial recognition are recognized at fair value, in the case of financial liabilities classified as payable and loans, recognized at fair value after deducting directly attributable transaction costs.

The Group classifies its financial liabilities as:
i) Financial liabilities at FVTPL or

ii) Financial liabilities at amortized cost (Loans and borrowings)

The Group's financial liabilities include short-term loan, trade payables, other payables, accrued expenses, long term loans, and lease liabilities.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan (lanjutan)

Pengukuran Selanjutnya

Pengukuran selanjutnya dari liabilitas keuangan ditentukan oleh klasifikasinya sebagai berikut:

Liabilitas keuangan pada NWLR

Liabilitas keuangan yang diukur pada NWLR mencakup liabilitas keuangan yang dimiliki untuk diperdagangkan dan liabilitas keuangan yang diukur pada NWLR yang ditetapkan saat pengakuan awal.

Keuntungan atau kerugian atas liabilitas yang dimiliki untuk diperdagangkan diakui dalam laporan laba rugi.

Liabilitas keuangan yang diukur pada NWLR yang ditetapkan saat pengakuan awal harus memenuhi kriteria dalam PSAK 109 dan ditetapkan pada tanggal pengakuan awal. Grup tidak menetapkan liabilitas keuangan apapun sebagai liabilitas yang diukur pada NWLR.

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman)

i) Utang dan Pinjaman Jangka Panjang yang Dikenakan Bunga

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, biaya bunga yang masih harus dibayar dicatat secara terpisah, dari pokok pinjaman terkait, dalam bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Liabilities (continued)

Subsequent Measurement

The subsequent measurement of financial liabilities depends on their classification as described below:

Financial liabilities at FVTPL

Financial liabilities at FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVTPL.

Gains or losses on liabilities held for trading are recognized in the statement of profit or loss.

Financial liabilities designated upon initial recognition at FVTPL are designated at the initial date of recognition, and only if the criteria in PSAK 109 are satisfied. The Group has not designated any financial liability as at FVTPL.

Financial liabilities at amortized cost (Loans and borrowings)

i) Long-term Interest-bearing Loans and Borrowings

Subsequent to initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan (lanjutan)

Pengukuran Selanjutnya (lanjutan)

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman) (lanjutan)

i) Utang dan Pinjaman Jangka Panjang yang Dikenakan Bunga (lanjutan)

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akusisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

ii) Utang dan Akrual

Liabilitas untuk utang usaha dan utang lain-lain jangka pendek, biaya masih harus dibayar dan liabilitas imbalan kerja jangka pendek dinyatakan sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

Saling Hapus Instrumen Keuangan

Aset keuangan dan liabilitas keuangan disaling hapuskan dan nilai netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Liabilities (continued)

Subsequent Measurement (continued)

Financial liabilities at amortized cost (Loans and borrowings) (continued)

i) Long-term Interest-bearing Loans and Borrowings (continued)

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.

ii) Payables and Accruals

Liabilities for current trade and other accounts payable, accrued expenses and short-term employee benefit liability are stated at carrying amounts (notional amounts), which approximate their fair values.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the consolidated statement of financial position if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

i. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan (lanjutan)

Saling Hapus Instrumen Keuangan (lanjutan)

Hak untuk saling hapus tidak boleh bergantung pada peristiwa di masa depan dan harus dapat ditegakkan secara hukum dalam semua keadaan berikut:

i. Kegiatan bisnis normal;
ii. Kondisi kegagalan usaha; dan
iii. Kondisi gagal bayar atau kebangkrutan atas Grup dan semua pihak lainnya.

Penghentian Pengakuan

Liabilitas keuangan dihentikan pengakuannya ketika liabilitas tersebut dilepaskan atau dibatalkan atau kadaluwarsa. Ketika kewajiban keuangan yang ada digantikan oleh yang lain dari pemberi pinjaman yang sama dengan persyaratan yang secara substansial berbeda, atau persyaratan dari kewajiban yang ada secara substansial dimodifikasi, pertukaran atau modifikasi tersebut diperlakukan sebagai penghentian pengakuan kewajiban awal dan pengakuan kewajiban baru. Selisih nilai tercatat masing-masing diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

j. Beban Dibayar di Muka

Beban dibayar di muka diamortisasi selama masa manfaatnya dengan menggunakan metode garis lurus (*straight-line method*) dan disajikan sebagai aset lancar atau aset tidak lancar sesuai sifatnya masing-masing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Financial Instruments (continued)

Financial Liabilities (continued)

Offsetting of Financial Instruments (continued)

The right of set-off must not be contingent on a future event and must be legally enforceable in all of the following circumstances:

i. the normal course of business;
ii. the event of default; and
iii. the event of insolvency or bankruptcy of the Group and all of the counterparties.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the consolidated statement of profit or loss and other comprehensive income.

j. Prepaid Expenses

Prepaid expenses are amortized and charged to operations over the periods benefited, using the straight-line method and are presented as current asset or non-current asset based on their nature.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

k. Beban Ditangguhkan

Beban ditangguhkan merupakan insentif sewa dan pengaturan tagihan ditangguhkan yang diberikan kepada beberapa pelanggan. Insentif sewa akan diamortisasi sepanjang umur sewa sedangkan pengaturan tagihan ditangguhkan akan dikompensasi dengan selisih antara pendapatan sewa dengan faktur tagihan sesuai dengan pengaturan tagihan oleh pelanggan terkait.

Beban-beban ini disajikan sebagai bagian dari akun "Aset Tidak Lancar Lainnya" pada laporan posisi keuangan konsolidasian.

l. Aset Tetap

Semua aset tetap awalnya diakui sebesar biaya perolehan, yang terdiri atas harga perolehan dan biaya-biaya tambahan yang dapat diatribusikan langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan agar aset siap digunakan. Grup juga mengakui sebagai bagian dari biaya perolehan aset tetap estimasi awal biaya pembongkaran dan pemindahan aset tetap dan restorasi lokasi aset tetap. Setiap bagian aset tetap yang memiliki harga perolehan cukup signifikan terhadap biaya perolehan seluruh aset tetap disusutkan secara terpisah.

Setelah pengakuan awal, aset tetap, kecuali tanah, dinyatakan pada biaya perolehan dikurangi akumulasi penyusutan dan kerugian penurunan nilai. Penyusutan aset dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya oleh Grup dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k. Deferred Charges

Deferred charges represent rental incentives and deferred billing arrangements provided to some customers. Rental incentives will be amortized over the term of the lease, while the arrangement of deferred billing will be compensated by the difference between rental income and invoices in accordance with the arrangement of invoices by related customers.

These deferred charges are presented as part of "Other Non-current Assets" account in the consolidated statement of financial position.

l. Fixed Assets

All fixed assets are initially recognized at cost, which comprises its purchase price and any costs directly attributable in bringing the asset to its working condition and to the location where it is intended to be used. Such cost also includes initial estimation at present value of the costs of dismantling and removing items of fixed assets and costs of restoring the said rented sites. Each part of fixed assets which has a significant cost towards the cost of all fixed assets is depreciated separately.

Subsequent to initial recognition, fixed assets, except for land, are carried at cost less any subsequent accumulated depreciation and impairment losses. Depreciation of an asset is commenced when the asset is available for use in the manner intended by the Group and is computed using the straight-line method based on the estimated useful lives of the assets.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

I. Aset Tetap (lanjutan)

Metode penyusutan, umur manfaat dan nilai residu dari suatu aset direviu paling tidak setiap akhir tahun buku dan disesuaikan jika diperlukan. Nilai residu dari aset adalah estimasi jumlah yang dapat diperoleh Grup dari pelepasan aset, setelah dikurangi estimasi biaya pelepasan, ketika aset telah mencapai umur dan kondisi yang diharapkan pada akhir umur manfaatnya.

Estimasi masa manfaat untuk aset yang disusutkan adalah sebagai berikut:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Fixed Assets (continued)

The depreciation method, useful life and residual value of an asset are reviewed at least at the end of each financial year and adjusted if necessary. The residual value of an asset is the estimated amount that the Group would obtain from disposal of the asset, after deducting the estimated cost of disposal, when the asset has reached the expected life and condition at the end of its useful life.

The estimated useful lives for depreciated assets are as follows:

Golongan	Masa manfaat (tahun)/ *Useful life (years)*	Persentase/ *Percentage*	*Classsification*
Bangunan	40	2.50%	*Buildings*
Peralatan dan instalasi transmisi	40	2.50%	*Transmission equipment and installations*
Jaringan kabel	25	4.00%	*Cable network*
Catu daya	8	12.50%	*Power supply*
Peralatan telekomunikasi lainnya	3 - 5	33.33% - 20.00%	*Other telecomunication equipment*
Peralatan kantor	5	20.00%	*Office equipment*
Kendaraan	4 - 5	25.00% - 20.00%	*Vehicles*

Tanah termasuk biaya pengurusan legal hak atas tanah dalam bentuk Hak Guna Usaha (“HGU”), Hak Guna Bangunan (“HGB”) dan Hak Pakai (“HP”) ketika tanah diperoleh pertama kali dinyatakan sebesar biaya perolehan dan tidak diamortisasi karena manajemen berpendapat bahwa kemungkinan besar hak atas tanah tersebut dapat diperbaharui/diperpanjang pada saat masa berlakunya selesai.

Land, including legal cost of land rights in the form of Right to Cultivate (“Hak Guna Usaha” or “HGU”), Right to Build (“Hak Guna Bangunan” or “HGB”) and Right to Use (“Hak Pakai” or “HP”) when the land rights were acquired initially, is stated at cost and not amortized as the management is of the opinion that it is probable the titles of land rights can be renewed/extended upon expiration.

Biaya langsung awal sewa operasi disusutkan berdasarkan period kontrak sewa awal.

Initial direct costs of an operating lease are depreciated over the initial lease contract period.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

I. Aset Tetap (lanjutan)

Aset tetap dalam penyelesaian dicatat sebesar biaya perolehan, yang mencakup kapitalisasi biaya-biaya lainnya yang terjadi sehubungan dengan pendanaan aset tetap dalam penyelesaian tersebut. Akumulasi biaya perolehan akan direklasifikasi ke akun "Aset Tetap" yang bersangkutan pada saat aset tetap tersebut telah selesai dikerjakan dan siap untuk digunakan. Aset tetap dalam penyelesaian tidak disusutkan sampai memenuhi syarat pengakuan sebagai aset tetap seperti diungkapkan di atas.

Beban pemeliharaan dan perbaikan dibebankan pada laba rugi pada saat terjadinya. Beban pemugaran dan penambahan dalam jumlah besar dikapitalisasi kepada jumlah tercatat aset terkait bila besar kemungkinan bagi Grup manfaat ekonomi masa depan menjadi lebih besar dari standar kinerja awal yang ditetapkan sebelumnya dan disusutkan sepanjang sisa masa manfaat aset terkait.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Fixed Assets (continued)

Constructions in-progress are stated at cost, including capitalized other charges incurred in connection with the financing of the said asset constructions. The accumulated costs will be reclassified to the appropriate "Fixed Assets" account when the construction is completed. Assets under construction are not depreciated until they fulfill criteria for recognition as fixed assets as disclosed above.

Repairs and maintenance expenses are taken to the profit or loss when they are incurred. The cost of major renovation and restoration is included in the carrying amount of the related asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the Group and is depreciated over the remaining useful life of the related asset.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

l. Aset Tetap (lanjutan)

Jumlah tercatat komponen dari suatu aset dihentikan pengakuannya pada saat dilepaskan atau saat sudah tidak ada lagi manfaat ekonomi masa depan yang diharapkan dari penggunaan maupun pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (ditentukan sebesar selisih antara jumlah hasil pelepasan neto dan jumlah tercatatnya) dimasukkan ke dalam laba rugi pada tahun penghentian pengakuan tersebut dilakukan.

Piranti keras komputer tertentu tidak dapat dioperasikan tanpa ketersediaan piranti lunak komputer tertentu. Dalam kondisi tersebut, piranti lunak komputer dicatat sebagai bagian dari piranti keras komputer. Jika piranti lunak komputer berdiri sendiri dari piranti keras komputernya, piranti lunak komputer tersebut dicatat sebagai bagian dari aset takberwujud.

m. Liabilitas Kontrak

Penerimaan uang dari pelanggan dibukukan sebagai liabilitas kontrak. Uang muka ini dibukukan sebagai pendapatan pada saat penyerahan jasa terkait kepada pelanggan.

n. Aset Takberwujud

Aset takberwujud terdiri dari hubungan pelanggan yang diperoleh dari kombinasi bisnis diakui sebesar nilai wajar pada tanggal perolehannya, piranti lunak komputer dan perolehan kontrak sewa-menyewa menara telekomunikasi. Hubungan pelanggan mempunyai masa manfaat yang terbatas dan diakui pada nilai wajar pada tanggal perolehan dan diamortisasi berdasarkan estimasi umur manfaat. Aset takberwujud diakui jika kemungkinan besar Grup akan memperoleh manfaat ekonomis masa depan dari aset takberwujud tersebut dan biaya perolehan aset tersebut dapat diukur secara andal.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

l. Fixed Assets (continued)

The carrying amount of an item of these assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is directly included in the profit or loss of year the item is derecognized.

Certain computer hardware cannot be operated without the availability of certain computer software. In this condition, computer software is recorded as part of computer hardware. If the computer software is independent from the computer hardware, the computer software is recorded as part of intangible assets.

m. Contract Liabilities

Receipts of money from customers are recorded as contract liabilities. These advances are recorded as revenue at the time of delivery of the related services to customers.

n. Intangible Assets

Intangible assets consist of customer relationships acquired in a business combination ,computer software and the acquisition of telecommunications tower lease contracts. Customer relationships have a finite useful life and are recognized at fair value at the acquisition date and amortized based on the estimated useful life. Intangible assets are recognized if it is highly probable that the expected future economic benefits that are attributable to each asset will flow to the Group and the cost of the asset can be reliably measured.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

n. Aset Takberwujud (lanjutan)

Aset takberwujud, kecuali *goodwill* diamortisasi dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset takberwujud selama 3 hingga 20 tahun. Aset tidak berwujud diamortisasi selama masa manfaat ekonomi dan dinilai penurunan nilainya setiap kali terdapat indikasi bahwa aset tidak berwujud mungkin mengalami penurunan nilai. Periode amortisasi dan metode amortisasi untuk aset tidak berwujud dengan masa manfaat terbatas ditelaah setidaknya pada setiap akhir periode pelaporan. Perubahan masa manfaat yang diharapkan atau pola konsumsi yang diharapkan dari manfaat ekonomi masa depan yang terkandung dalam aset dianggap memodifikasi periode atau metode amortisasi, jika sesuai, dan diperlakukan sebagai perubahan estimasi akuntansi. Beban amortisasi atas aset takberwujud dengan umur terbatas diakui dalam laporan laba rugi dalam kategori beban yang sesuai dengan fungsi aset takberwujud tersebut.

Aset takberwujud dihentikan pengakuannya pada saat pelepasan (yaitu, pada tanggal penerima memperoleh kendali) atau ketika tidak ada manfaat ekonomi masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset (dihitung sebagai perbedaan antara hasil pelepasan neto dan jumlah tercatat aset) diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n. Intangible Assets (continued)

Intangible assets except goodwill are amortized using the straight-line method, based on the estimated useful lives of the intangible assets for 3 to 20 years. Intangible assets are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognized in the statement of profit or loss in the expense category that is consistent with the function of the intangible assets.

An intangible asset is derecognized upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in the consolidated statements of profit or loss and other comprehensive income.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

o. Penurunan Nilai Aset Non-Keuangan

Pada setiap tanggal pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian penurunan nilai aset (yaitu aset takberwujud dengan umur manfaat tidak terbatas, aset takberwujud yang belum dapat digunakan, atau *goodwill* yang diperoleh dalam suatu kombinasi bisnis) diperlukan, maka Grup membuat estimasi formal jumlah terpulihkan aset tersebut.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau UPK dikurangi biaya untuk menjual dengan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset atau UPK lebih besar daripada jumlah terpulihkannya, maka aset tersebut dipertimbangkan mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar jumlah terpulihkannya.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o. Impairment of Non-Financial Assets

The Group assesses at the each reporting date whether there is an indication that an asset may be impaired. If any such indication exists or when annual impairment testing for an asset (i.e. an intangible asset with an indefinite useful life, an intangible asset not yet available for use, or goodwill acquired in a business combination) is required, the Group makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs to sell and its value in use, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

o. Penurunan Nilai Aset Non-Keuangan (lanjutan)

Dalam menghitung nilai pakai, estimasi arus kas masa depan neto didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset. Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir. Jika tidak terdapat transaksi tersebut, Grup menggunakan model penilaian yang sesuai. Perhitungan ini dikuatkan dengan kelipatan penilaian, mengutip harga saham untuk perseroan publik atau indikator nilai wajar lainnya yang tersedia.

Kerugian penurunan nilai dari operasi yang berkelanjutan, jika ada, diakui pada laba rugi sesuai dengan kategori biaya yang konsisten dengan fungsi dari aset yang diturunkan nilainya.

Untuk aset selain *goodwill*, penilaian dilakukan pada akhir setiap tanggal pelaporan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam tahun sebelumnya mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka Grup mengestimasi jumlah terpulihkan aset atau UPK tersebut. Kerugian penurunan nilai yang telah diakui dalam tahun sebelumnya untuk aset selain *goodwill* dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada periode sebelumnya. Pembalikan rugi penurunan nilai diakui pada laba rugi.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o. Impairment of Non-Financial Assets (continued)

In assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment losses of continuing operations, if any, are recognized in the profit or loss in expense categories consistent with the functions of the impaired asset.

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Group estimates asset's or CGU's recoverable amount. A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the assets does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior period. Such reversal is recognized in the statement of profit or loss.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

o. Penurunan Nilai Aset Non-Keuangan (lanjutan)

Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

Goodwill diuji untuk penurunan nilai setiap tahun dan ketika terdapat indikasi bahwa nilai tercatatnya mungkin mengalami penurunan nilai. Penurunan nilai bagi *goodwill* ditetapkan dengan menentukan jumlah tercatat tiap UPK (atau kelompok UPK) terkait dari *goodwill* tersebut. Jika jumlah terpulihkan UPK kurang dari jumlah tercatatnya, rugi penurunan nilai diakui. Rugi penurunan nilai terkait *goodwill* tidak dapat dibalik pada tahun berikutnya.

p. Imbalan Kerja

Perseroan dan entitas anak, mempunyai program dana pensiun iuran pasti untuk seluruh karyawan tetap yang memenuhi syarat.

Pembayaran program manfaat pensiun iuran pasti diakui sebagai beban pada saat pekerja telah memberikan jasa mereka, dimana mereka memperoleh hak atas iuran. Pembayaran kepada Dana Pensiun Lembaga Keuangan diperhitungkan sebagai pembayaran untuk program iuran pasti di mana kewajiban Perseroan dan entitas anak tertentu berdasarkan program tersebut setara dengan kewajiban yang timbul dalam program manfaat pensiun iuran pasti.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o. Impairment of Non-Financial Assets (continued)

After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired. Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. Where the recoverable amount of the CGU is less than their carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future years.

p. Employee Benefits

The Company and its subsidiaries have defined contribution retirement plans covering all their qualified permanent employees.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions. Payments made to Dana Pensiun Lembaga Keuangan are accounted for as payments to defined contribution plans where the obligations of Company's Plantations Division and certain subsidiaries under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

p. Imbalan Kerja (lanjutan)

Grup juga mencatat penyisihan manfaat tambahan selain program dana pensiun tersebut di atas untuk memenuhi dan menutup imbalan minimum yang harus dibayar kepada karyawan-karyawan sesuai dengan Perjanjian Kerja Bersama dan Peraturan Pemerintah Pengganti Undang-undang tentang Cipta Kerja No. 2/2022 ("UU Cipta Kerja", (UUCK)). Penyisihan tambahan tersebut diestimasi dengan menggunakan perhitungan aktuarial metode *"Projected Unit Credit"*.

Pengukuran kembali, terdiri atas keuntungan dan kerugian aktuarial, segera diakui pada laporan posisi keuangan konsolidasian dengan pengaruh langsung didebit atau dikreditkan kepada saldo laba melalui PKL pada periode terjadinya. Pengukuran kembali tidak direklasifikasi ke laba rugi pada periode berikutnya.

Biaya jasa lalu harus diakui sebagai beban pada saat yang lebih awal antara:
i) Ketika program amandemen atau kurtailmen terjadi; dan
ii) Ketika entitas mengakui biaya restrukturisasi atau imbalan terminasi terkait.

Bunga neto dihitung dengan menerapkan tingkat diskonto yang digunakan terhadap liabilitas imbalan kerja. Grup mengakui perubahan berikut pada liabilitas obligasi neto pada akun "Beban Kompensasi Karyawan" pada laba rugi konsolidasian:
i) Biaya jasa terdiri atas biaya jasa kini, biaya jasa lalu, keuntungan atau kerugian atas penyelesaian *(curtailment)* tidak rutin, dan
ii) Beban atau penghasilan bunga neto.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

p. Employee Benefits (continued)

The Group also provides additional provisions on top of the benefits provided under the above-mentioned defined contribution pension programs in order to meet and cover the minimum benefits required to be paid to the qualified employees under Collective Labor Agreement and Government Regulation in Lieu of Law No. 2/2022 (the "Cipta Kerja Law", (UUCK)). The said additional provisions are estimated using actuarial calculations using the "Projected Unit Credit" method.

Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognized in profit or loss at the earlier between:
i) The date of the plan amendment or curtailment, and
ii) The date the Group recognizes related restructuring costs.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognizes the following changes in the net defined benefit obligation under "Employee compensation expenses" as appropriate in the consolidated profit or loss:
i) Service costs comprising current service costs, past-service costs, gains or losses on curtailments and non-routine settlements, and
ii) Net interest expense or income.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

q. Provisi

Provisi diakui jika Grup memiliki liabilitas kini (baik bersifat hukum maupun bersifat konstruktif) yang akibat peristiwa masa lalu, besar kemungkinannya penyelesaian liabilitas tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi yang andal mengenai jumlah liabilitas tersebut dapat dibuat.

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika arus keluar sumber daya untuk menyelesaikan liabilitas kemungkinan besar tidak terjadi, maka provisi dibatalkan.

Provisi untuk biaya pembongkaran aset diestimasi berdasarkan beberapa asumsi dan disajikan pada nilai wajar sesuai dengan tingkat diskonto yang berlaku.

r. Pengakuan Pendapatan, Beban, dan Biaya

Pendapatan dari Kontrak dengan Pelanggan

Grup bergerak dalam bisnis bidang telekomunikasi termasuk penyediaan sarana-prasarana jaringan telekomunikasi dan penyediaan jasa telekomunikasi.

Grup mengadopsi PSAK 115 pada tanggal 1 Januari 2020 menggunakan metode retrospektif yang dimodifikasi dengan mengakui efek kumulatif pada awal penerapan PSAK 115 sebagai penyesuaian terhadap saldo awal ekuitas pada 1 Januari 2020.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

q. Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

Provision for asset dismantling costs is estimated based on certain assumptions and carried at fair value based on applicable discount rates.

r. Revenue, Expense, and Cost Recognition

Revenue from Contracts with Customers

The Group is engaged in the telecommunications business including the provision of telecommunications network infrastructure and the provision of telecommunications services.

The Group adopted PSAK 115 dated January 1, 2020 using a retrospective method modified by recognizing the cumulative effect at the beginning of the application of PSAK 115 as an adjustment to the opening balance of equity on January 1, 2020.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

r. Pengakuan Pendapatan, Beban, dan Biaya (lanjutan)

Pendapatan dari Kontrak dengan Pelanggan (lanjutan)

PSAK 115 "Pendapatan dari Kontrak dengan Pelanggan" menetapkan kerangka kerja yang komprehensif untuk menentukan bagaimana, kapan, dan berapa banyak pendapatan yang harus diakui. Standar ini menyediakan model lima langkah (*5-steps model*) tunggal berbasis prinsip untuk penentuan dan pengakuan pendapatan untuk diterapkan pada semua kontrak dengan pelanggan, sebagai berikut:

i. Identifikasi kontrak dengan pelanggan.
ii. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.
iii. Menetapkan harga transaksi, setelah dikurangi diskon, *retur*, insentif penjualan dan pajak pertambahan nilai, yang berhak diperoleh suatu entitas sebagai kompensasi atas diserahkannya barang atau jasa yang dijanjikan di kontrak.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

r. Revenue, Expense, and Cost Recognition (continued)

Revenue from Contracts with Customers (continued)

PSAK 115 "Revenue from Contracts with Customers" provides a comprehensive framework for determining how, when and how much revenue should be recognized. This standard provides a principle-based, single 5-step model for revenue determination and recognition to be applied to all contracts with customers, as follows:

i. Identify contracts with customers.
ii. Identification of performance obligations in the contract. Performance obligations are promises in the contract to deliver goods or services that have different characteristics to customers.
iii. Determine the transaction price, after deducting discounts, returns, sales incentives and value added tax, which an entity is entitled to obtain as compensation for the delivery of goods or services promised in the contract.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

r. Pengakuan Pendapatan, Beban, dan Biaya (lanjutan)

Pendapatan dari Kontrak dengan Pelanggan (lanjutan)

iv. Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan di kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diperkirakan berdasarkan biaya yang diharapkan ditambah margin.

v. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki kendali atas barang atau jasa tersebut).

Standar ini juga memberikan panduan spesifik yang mensyaratkan jenis biaya tertentu untuk memperoleh dan/atau memenuhi kontrak yang akan dikapitalisasi dan diamortisasi secara sistematis yang konsisten dengan pengalihan kepada pelanggan barang atau jasa yang terkait dengan biaya yang dikapitalisasi.

Penghasilan dari kontrak dengan pelanggan diakui ketika pengendalian barang atau jasa dialihkan kepada pelanggan dengan jumlah yang mencerminkan imbalan yang diharapkan oleh Grup untuk ditukar dengan barang atau layanan tersebut. Grup pada umumnya menyimpulkan bahwa Grup merupakan prinsipal dalam pengaturan pendapatannya, kecuali untuk layanan pengadaan di bawah ini, karena Grup mengendalikan barang atau jasa sebelum mengalihkannya ke pelanggan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

r. Revenue, Expense, and Cost Recognition (continued)

Revenue from Contracts with Customers (continued)

iv. The allocation of the transaction price to each performance obligation is based on the relative stand-alone selling price basis of each different goods or services promised in the contract. When this cannot be observed directly, the relative stand-alone selling price is estimated based on expected cost plus a margin.

v. Recognition of revenue when performance obligations have been fulfilled by delivering the promised goods or services to the customer (when the customer has control over the goods or services).

This standard also provides specific guidance requiring certain types of fees for obtain and/or fulfill contracts to be capitalized and amortized systematically consistent with the transfer to customers of goods or services related to the costs being capitalized.

Income from contracts with customers is recognized when control of the goods or services is transferred to the customer in an amount that reflects the consideration that the Group expects to exchange for the goods or services. The Group generally concludes that the Group is the principal in regulating its revenue, except for the procurement services below, because the Group controls the goods or services before transferring them to the customer.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

r. Pengakuan Pendapatan, Beban, dan Biaya (lanjutan)

Pendapatan dari Kontrak dengan Pelanggan (lanjutan)

Selain itu, dalam mengadopsi PSAK 115, Grup juga memilih untuk menerapkan panduan praktis untuk tidak memperhitungkan dampak komponen pembiayaan ketika periode antara pembayaran untuk barang atau jasa yang dijanjikan dan pengalihan untuk barang atau layanan tersebut kepada pelanggan kurang dari satu tahun.

Di bawah ini adalah ringkasan kebijakan akuntansi pengakuan pendapatan Grup untuk pendapatan jasa konstruksi, listrik dan perencanaan pendirian menara telekomunikasi.

Pendapatan dari pemberian jasa diakui pada saat terjadinya penyerahan jasa kepada pengguna. Pendapatan diakui bila besar kemungkinan manfaat ekonomi akan diperoleh oleh Grup dan jumlahnya dapat diukur secara andal tanpa memperhitungkan kapan pembayaran dilakukan. Pendapatan jasa diakui pada saat jasa telah selesai dilakukan dan berita acara diterbitkan.

Fitur yang mengindikasikan bahwa Grup bertindak sebagai prinsipal mencakup:

a. Grup mempunyai tanggung jawab utama menyediakan barang atau jasa untuk pelanggan, atau memenuhi pesanan, misalnya Grup bertanggung jawab untuk penerimaan atas produk dan jasa yang dipesan atau dibeli oleh pelanggan;

b. Grup mempunyai risiko persediaan sebelum atau setelah pesanan pelanggan, selama pengiriman atau pengembalian;

c. Grup mempunyai kebebasan untuk menentukan harga baik secara langsung maupun tidak langsung, misalnya menyediakan barang dan jasa tambahan; dan

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

r. Revenue, Expense, and Cost Recognition (continued)

Revenue from Contracts with Customers (continued)

In addition, in adopting PSAK 115, the Group has also chosen to apply practical guidance not to take into account the impact of the financing component when the period between payment for the goods or services promised and the transfer for the goods or services to the customer is less than one year.

Below is a summary of the Group's revenue recognition accounting policies for revenue from construction services, electricity and planning for the construction of telecommunications towers.

Revenue from service provision is recognized when the service is rendered to the user. Income is recognized when it is probable that economic benefits will be obtained by the Group and the amount can be measured reliably regardless of when the payment is made. Service revenues are recognized when the services are completed and the minutes are issued.

Features that indicate that the Group is acting as a principal include:

a. The Group has the main responsibility of providing goods or services to customers, or fulfilling orders, for example, the Group is responsible for receiving products and services ordered or purchased by customers;

b. The Group is subject to inventory risk before or after a customer order, during delivery or return;

c. The Group has the freedom to determine prices either directly or indirectly, for example providing additional goods and services; and

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

r. Pengakuan Pendapatan, Beban, dan Biaya (lanjutan)

Pendapatan dari Kontrak dengan Pelanggan (lanjutan)

Pendapatan dalam hubungan keagenan dicatat sebesar jumlah tagihan bruto kepada pelanggan ketika Grup bertindak sebagai prinsipal dalam penjualan barang dan jasa. Pendapatan dicatat sebesar jumlah bersih yang diperoleh (jumlah yang dibayarkan oleh pelanggan dikurangi jumlah yang dibayarkan kepada pemasok) ketika secara substansi, Grup bertindak sebagai agen dan memperoleh komisi dari pemasok atas penjualan barang dan jasa.

Grup telah melakukan analisa atas transaksi penjualan dan menyimpulkan bahwa Grup bertindak sebagai prinsipal pada mayoritas perjanjian pendapatan.

Penghasilan Sewa

Penghasilan sewa diakui dengan dasar garis lurus selama masa sewa.

Beban

Beban diakui pada saat terjadinya (asas akrual).

s. Sewa

Grup menilai pada awal kontrak apakah suatu kontrak merupakan, atau mengandung, suatu sewa. Yaitu, jika kontrak menyampaikan hak untuk mengontrol penggunaan aset yang diidentifikasi untuk jangka waktu tertentu dengan suatu imbalan

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

r. Revenue, Expense, and Cost Recognition (continued)

Revenue from Contracts with Customers (continued)

Revenue from agency relationships is recorded at the gross amount due to customers when the Group acts as principal in the sale of goods and services. Revenue is recorded at the net amount earned (the amount paid by customers less the amount paid to suppliers) when in substance, the Group acts as an agent and receives commission from the supplier on the sale of goods and services.

The Group has analyzed the sales transaction and concluded that the Group acts as the principal in majority revenue agreements.

Lease Income

Lease income is recognized on a straight-line basis over the lease term.

Expense

Expenses are recognized when they are incurred (accrual basis).

s. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

s. Sewa (lanjutan)

Grup Sebagai Penyewa

Grup menerapkan pendekatan pengakuan dan pengukuran tunggal untuk semua sewa, kecuali untuk sewa jangka-pendek dan sewa yang aset pendasarnya bernilai-rendah. Grup mengakui liabilitas sewa untuk melakukan pembayaran sewa dan aset hak-guna yang mewakili hak untuk menggunakan aset pendasar.

Aset hak-guna

Grup mengakui aset hak-guna pada tanggal permulaan sewa (yaitu tanggal aset pendasar tersedia untuk digunakan). Aset hak-guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Biaya perolehan aset hak-guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung awal yang terjadi, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi setiap insentif sewa yang diterima. Aset hak-guna disusutkan dengan metode garis lurus selama masa sewa.

Jika kepemilikan aset pendasar sewa beralih ke Grup pada akhir masa sewa atau biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka penyusutan aset hak-guna dihitung menggunakan estimasi masa manfaat aset. Aset hak-guna juga dievaluasi untuk penurunan nilai (Note 2o).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

s. Leases (continued)

The Group as Lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.The right-of-use assets are also assessed for impairment (Note 2o).

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

s. Sewa (lanjutan)

Liabilitas sewa

Pada tanggal permulaan sewa, Grup mengakui liabilitas sewa yang diukur pada nilai kini pembayaran sewa yang harus dilakukan selama masa sewa.

Pembayaran sewa juga mencakup harga pelaksanaan dari opsi beli yang secara wajar pasti dilaksanakan oleh Grup dan pembayaran pinalti untuk mengakhiri sewa, jika masa sewa merefleksikan adanya opsi dapat mengakhiri sewa. Pembayaran sewa variabel yang tidak bergantung pada indeks atau tarif diakui sebagai beban pada periode terjadinya peristiwa atau kondisi yang memicu terjadinya pembayaran tersebut.

Dalam menghitung nilai kini pembayaran sewa, Grup menggunakan Suku Bunga Pinjaman Inkremental ("SBPI") pada tanggal permulaan sewa karena suku bunga implisit dalam sewa tidak dapat langsung ditentukan. Setelah tanggal permulaan, jumlah kewajiban sewa ditingkatkan untuk mencerminkan akresi bunga (atas efek diskonto) dan dikurangi untuk pembayaran sewa yang dilakukan. Selain itu, nilai tercatat liabilitas sewa diukur kembali jika terdapat modifikasi, perubahan masa sewa, perubahan pembayaran sewa, atau perubahan penilaian atas opsi untuk membeli aset pendasar.

Setelah tanggal permulaan, aset hak-guna diukur dengan model biaya. Aset hak-guna disusutkan berdasarkan metode garis lurus selama masa sewa yang lebih pendek dan estimasi masa manfaat dari aset, sebagai berikut:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

s. Leases (continued)

Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term.

The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its Incremental Borrowing Rate ("IBR") at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

After the commencement date, right-of-use assets are measured using the cost model. Right-of-use assets are depreciated on a straight-line basis over the shorter lease term and the estimated useful lives of the assets, as follows:

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

s. Sewa (lanjutan)

2. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)*

s. *Leases (continued)*

	Umur manfaat (Tahun)/ *Useful lives (Years)*	
Tanah	1 - 33	*Lands*
Bangunan	1 - 14	*Buildings*
Peralatan dan instalasi transmisi	2 - 16	*Transmission equipment and installations*
Peralatan kantor	1 - 5	*Office equipment*
Kendaraan	1 - 6	*Vehicle*

Sewa jangka pendek dan sewa dengan aset bernilai rendah

Grup menerapkan pengecualian pengakuan sewa jangka pendek untuk sewa yang jangka waktu sewanya pendek (yaitu, sewa yang memiliki jangka waktu sewa 12 bulan atau kurang dari tanggal permulaan dan tidak memiliki opsi beli). Grup juga menerapkan pengecualian pengakuan sewa dengan aset bernilai rendah untuk sewa yang aset pendasarnya dianggap bernilai rendah. Pembayaran sewa untuk sewa jangka pendek dan sewa dari aset bernilai rendah diakui sebagai beban dengan metode garis lurus selama masa sewa.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). The Group also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value underlying assets are recognized as expense on a straight-line basis over the lease term.

Grup sebagai *Lessor*

Sewa yang dalam pengaturannya Grup tidak mengalihkan secara substansial seluruh risiko dan manfaat yang terkait dengan kepemilikan suatu aset diklasifikasikan sebagai sewa operasi. Pendapatan sewa yang timbul dicatat dengan metode garis lurus selama masa sewa dan diakui sebagai bagian dari pendapatan usaha pada laba rugi karena sifatnya. Biaya langsung awal yang terjadi dalam negosiasi dan pengaturan sewa operasi ditambahkan ke jumlah tercatat dari aset sewaan dan diakui selama masa sewa atas dasar yang sama dengan pendapatan sewa. Sewa kontijensi diakui sebagai pendapatan pada periode dimana sewa kontijensi tersebut diperoleh.

The Group as Lessor

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Lease income arising is accounted for on a straight-line basis over the lease terms and is included in other operating income in the profit or loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized over the lease term on the same basis as lease income. Contingent rent are recognized as revenue in the period in which they are earned.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

t. Perpajakan

Pajak Penghasilan Kini

Aset dan liabilitas pajak kini untuk tahun berjalan diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan. Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan di negara tempat Grup beroperasi dan menghasilkan pendapatan kena pajak.

Bunga dan denda disajikan sebagai bagian dari penghasilan atau beban operasi lain karena tidak dianggap sebagai bagian dari beban pajak penghasilan.

Pajak penghasilan kini terkait dengan pos-pos yang diakui secara langsung di ekuitas diakui dalam ekuitas dan bukan dalam laporan laba rugi. Manajemen secara berkala mengevaluasi posisi yang diambil dalam Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi di mana peraturan perpajakan yang berlaku tunduk pada interpretasi dan menetapkan ketentuan yang sesuai.

Pajak Penghasilan Pilar 2

Sebagai tanggapan terhadap penerapan kerangka Pilar 2 Organisasi untuk Kerja Sama dan Pembangunan Ekonomi *(Organisation for Economic Co-operation and Development atau "OECD")*, pada tanggal 31 Desember 2024, Pemerintah Indonesia menetapkan aturan kerangka Pilar 2 ("Pilar 2") melalui Peraturan Menteri Keuangan No. 136/2024 (PMK 136/2024). Pilar 2 sesuai PMK 136/2024 akan berlaku untuk tahun fiskal yang dimulai pada atau setelah tanggal 1 Januari 2025. PMK 136/2024 menerapkan mekanisme perpajakan baru yang mensyaratkan Perusahaan Multinasional ("PMN") untuk membayar pajak tambahan pada yurisdiksi tertentu ketika tarif pajak efektif yang ditentukan per yurisdiksi menurut Pilar 2 lebih rendah dari tarif minimum 15%.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

t. Taxes

Current IncomeTax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as at the reporting date in the countries where the Group operates and generates taxable income.

Interests and penalties are presented as part of other operating income or expenses since they are not considered as part of the income tax expense.

Current income tax relating to items recognized directly in equity is recognized in equity and not in the statements of profit or loss and other comprehensive income. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Pillar Two Income Taxes

*In response to the implementation of the Organisation for Economic Co-operation and Development ("OECD") Pillar 2 framework rule (*Pillar 2"), on December 31, 2024, Indonesian Government implemented Pillar 2 framework through Ministry of Finance Regulation No. 136/2024 (PMK 136/2024). The Pillar 2 model rules as implemented under PMK 136/2024 will take effect for fiscal years beginning on or after January 1, 2025. PMK 136/2024 applies new taxing mechanisms under which a Multinational Enterprises ("MNE") should pay a top-up tax in a jurisdiction whenever their efective tax rate, determined on a jurisdictional basis under the Pillar2, is below a 15% minimum rate.*

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

t. Perpajakan (lanjutan)

Pajak Penghasilan Kini (lanjutan)

Untuk tahun yang berakhir pada 31 Desember 2025, Perseroan telah menerapkan amandemen PSAK 212: Pajak Penghasilan, yang memberikan pengecualian wajib sementara dari pengakuan atau pengungkapan pajak tangguhan terkait Pilar 2.

Pajak Tangguhan

Pajak tangguhan diakui dengan menggunakan metode liabilitas atas perbedaan temporer antara dasar pengenaan pajak dari aset dan liabilitas dan jumlah tercatatnya untuk tujuan pelaporan keuangan pada tanggal pelaporan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer yang kena pajak, kecuali:

i. liabilitas pajak tangguhan yang terjadi dari pengakuan awal *goodwill* atau dari aset atau liabilitas dari transaksi yang bukan transaksi kombinasi bisnis, dan pada waktu transaksi tidak mempengaruhi laba akuntansi dan laba kena pajak/rugi pajak;

ii. dari perbedaan temporer kena pajak atas investasi pada entitas anak, perusahaan asosiasi dan kepentingan dalam pengaturan bersama, yang saat pembalikannya dapat dikendalikan dan besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

t. Taxes (continued)

Current IncomeTax (continued)

For the year ended December 31, 2025, the Company has applied amendments to PSAK 212: Income Taxes, which provide mandatory temporary exception from recognizing or disclosing deferred taxes related to Pillar 2.

Deferred Tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

i. when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting;profit nor taxable profit or loss;

ii. in respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint arrangements, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

t. Perpajakan (lanjutan)

Pajak Tangguhan (lanjutan)

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan akumulasi rugi pajak belum dikompensasi, bila kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dikurangkan tersebut, dan rugi pajak belum dikompensasi, dapat dimanfaatkan, kecuali:

(i) jika aset pajak tangguhan timbul dari pengakuan awal aset atau liabilitas dalam transaksi yang bukan transaksi kombinasi bisnis dan tidak mempengaruhi laba akuntansi maupun laba kena pajak/rugi pajak; atau

(ii) dari perbedaan temporer yang dapat dikurangkan atas investasi pada entitas anak, aset pajak tangguhan hanya diakui bila besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat dan laba kena pajak dapat dikompensasi dengan beda temporer tersebut.

Jumlah tercatat aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan diturunkan apabila laba fiskal mungkin tidak memadai untuk mengkompensasi sebagian atau semua manfaat aset pajak tangguhan. Aset pajak tangguhan yang tidak diakui ditinjau ulang pada setiap tanggal pelaporan dan akan diakui apabila besar kemungkinan bahwa laba fiskal pada masa yang akan datang akan tersedia untuk pemulihannya.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan akan berlaku pada tahun saat aset dipulihkan atau liabilitas diselesaikan berdasarkan tarif pajak dan peraturan pajak yang berlaku atau yang secara substantif telah berlaku pada tanggal pelaporan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

t. Taxes (continued)

Deferred Tax (continued)

Deferred tax assets are recognized for all deductible temporary differences and carry forward of unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, and the carry forward of unused tax losses can be utilized, except:

i) where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; or

(ii) in respect of deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted as at the reporting date.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

t. Perpajakan (lanjutan)

Pajak Tangguhan (lanjutan)

Pajak tangguhan atas hal-hal yang diakui di luar laba rugi diakui di luar laba rugi. Taksiran pajak tangguhan diakui berkorelasi dengan *underlying transaction* baik di OCI maupun langsung di ekuitas.

Manfaat pajak yang diperoleh sebagai bagian dari kombinasi bisnis, tetapi tidak memenuhi kriteria untuk pengakuan terpisah pada tanggal tersebut, diakui selanjutnya jika informasi baru tentang fakta dan keadaan berubah. Penyesuaian tersebut diperlakukan sebagai pengurangan *goodwill* (selama tidak melebihi *goodwill*) jika terjadi selama periode pengukuran atau diakui dalam laba rugi.

Grup melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika memiliki hak yang berkekuatan hukum untuk saling hapus aset pajak kini dan liabilitas pajak kini dan aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas baik entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang bermaksud untuk menyelesaikan liabilitas dan aset pajak kini secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan di mana jumlah liabilitas atau aset pajak tangguhan yang signifikan diharapkan untuk diselesaikan atau dipulihkan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

t. Taxes (continued)

Deferred Tax (continued)

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, are recogn ised subsequently if new information about facts and circumstances change. The adjustment is either treated as a reduction in goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or recognized in profit or loss.

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

t. Perpajakan (lanjutan)

Pajak Pertambahan Nilai

Pendapatan, beban-beban dan aset-aset diakui neto atas jumlah PPN kecuali:

- PPN yang muncul dari pembelian aset atau jasa yang tidak dapat dikreditkan, yang dalam hal ini PPN diakui sebagai bagian dari biaya perolehan aset atau sebagai bagian dari item beban-beban yang diterapkan; dan
- Piutang dan utang yang disajikan termasuk dengan jumlah PPN.

Jumlah PPN neto yang terpulihkan dari, atau terutang kepada, kantor pajak termasuk sebagai bagian dari piutang atau utang pada laporan posisi keuangan konsolidasian.

Pajak Final

Peraturan perpajakan Indonesia mengatur beberapa jenis penghasilan dikenakan pajak yang bersifat final. Pajak final yang dikenakan atas nilai bruto transaksi tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Penghasilan dari jasa sewa menara telekomunikasi dan jasa konstruksi tertentu dikenakan pajak final masing-masing sebesar 10% dan 2% - 3% dari pendapatan bruto.

Pajak final tersebut tidak termasuk dalam lingkup yang diatur oleh PSAK 212. Oleh karena itu, Grup memutuskan untuk menyajikan beban pajak final sehubungan dengan jasa sewa menara telekomunikasi dan jasa konstruksi sebagai beban pajak final.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

t. Taxes (continued)

Value-Added Tax

Revenue, expenses and assets are recognized net of the amount of VAT except:

- *The VAT incurred on a purchase of assets or services is not recoverable, in which case the VAT is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and*
- *Receivables and payables are stated with the amount of VAT included.*

The net amount of VAT recoverable from, or payable to, the taxation authorities is included as part of receivables or payables in the consolidated statement of financial position.

Final Tax

Indonesian tax regulations impose final tax on several types of transactions based on the gross value of the transaction. Therefore, final tax which is charged based on such transaction remains subject to tax even though the tax payer incurred a loss on the transaction.

Income from telecommunication tower rental services and certain construction services is subject to final tax of 10% and 2% - 3% of gross income, respectively.

The final tax is not included in the scope of PSAK 212. Accordingly, the Group decided to present the final tax expense relating to telecommunication tower rental services and construction services as final tax expense.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

t. Perpajakan (lanjutan)

Pajak Final (lanjutan)

Beban pajak periode berjalan sehubungan dengan pajak penghasilan final dihitung secara proporsional terhadap jumlah pendapatan menurut akuntansi yang diakui selama tahun berjalan. Perbedaan antara pajak penghasilan final yang dibayarkan dengan jumlah yang dibebankan sebagai beban pajak penghasilan final dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian diakui sebagai pajak dibayar di muka atau utang pajak.

u. Informasi Segmen

Untuk tujuan manajemen, Grup dibagi menjadi dua segmen operasi berdasarkan produk dan jasa yang dikelola secara independen oleh masing-masing pengelola segmen yang bertanggung jawab atas kinerja dari masing-masing segmen. Para pengelola segmen melaporkan secara langsung kepada manajemen Perseroan yang secara teratur mengkaji laba segmen sebagai dasar untuk mengalokasikan sumber daya ke masing-masing segmen dan untuk menilai kinerja segmen.

Pengungkapan tambahan pada masing-masing segmen terdapat dalam Catatan 43, termasuk faktor yang digunakan untuk mengidentifikasi segmen yang dilaporkan dan dasar pengukuran informasi segmen.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

t. Taxes (continued)

Final Tax (continued)

Current tax expense relating to final income tax is calculated proportionally to the accounting income recognized during the year. The difference between the final income tax paid and the amount charged as final income tax expense in the consolidated statements of profit or loss and other comprehensive income is recognized as prepaid tax or tax payable.

u. Segment Information

For management purposes, the Group is organized into two operating segments based on their products and services which are independently managed by the respective segment managers responsible for the performance of the respective segments under their charge. The segment managers report directly to the management who regularly review the segment results in order to allocate resources to the segments and to assess the segment performance.

Additional disclosures on each of these segments are shown in Note 43, including the factors used to identify the reportable segments and the measurement basis of segment information.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

v. Laba per Saham

Laba per saham dihitung berdasarkan rata-rata tertimbang jumlah saham yang beredar selama periode yang bersangkutan.

Laba per saham dilusian dihitung setelah melakukan penyesuaian yang diperlukan terhadap jumlah rata-rata tertimbang saham beredar pada tahun yang bersangkutan dengan asumsi bahwa saham biasa yang berpotensi diutif diterbitkan pada saat pemberian (Catatan 24).

w. *Goodwill*

Goodwill merupakan selisih lebih antara biaya perolehan dan bagian Perseroan atas nilai wajar aset neto entitas anak yang diakuisisi pada tanggal akuisisi. *Goodwill* diuji penurunan nilainya setiap tahun dan dicatat sebesar harga perolehan dikurangi dengan akumulasi kerugian penurunan nilai atas *goodwill* tidak dapat dipulihkan. Keuntungan dan kerugian pelepasan entitas mencakup jumlah tercatat *goodwill* yang terkait dengan entitas yang dijual.

Goodwill dialokasikan pada unit penghasil kas dalam rangka menguji penurunan nilai. Alokasi dibuat untuk unit penghasil kas atau kelompok unit penghasil kas yang diharapkan mendapat manfaat dari kombinasi bisnis dimana *goodwill* tersebut timbul.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

v. Earnings per Share

Earnings per share is computed based on the weighted average number of issued and fully paid shares during the period.

Diluted earnings per share is computed after the adjustments made to the weighted average number of shares outstanding during the year with the assumption that dilutive potential ordinary shares were issued at the grant date (Note 24).

w. Goodwill

Goodwill is the difference between the acquisition cost and the Company's share of the net asset fair value of the acquired subsidiary at the date of acquisition. Goodwill is tested for impairment each year and recorded at the acquisition price minus accumulated impairment losses on goodwill irreversibly. The profit and loss of the disposal of an entity includes the carrying amount of goodwill associated with the entity sold.

Goodwill is allocated to cash-generating units in order to test impairments. Allocations are made for cash-producing units or cash-generating units that are expected to benefit from the combination of businesses in which the goodwill arises.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

x. Pembayaran Berbasis Saham

Karyawan (termasuk eksekutif senior) Grup menerima remunerasi dalam bentuk pembayaran berbasis saham, di mana karyawan memberikan jasa sebagai imbalan atas instrumen ekuitas (transaksi yang diselesaikan dengan ekuitas). Karyawan yang bekerja dalam kelompok pengembangan usaha diberikan hak apresiasi saham, yang diselesaikan secara tunai *(cash-settled transaction)*.

Transaksi kompensasi berbasis saham yang diselesaikan dengan instrumen ekuitas

Biaya transaksi yang diselesaikan dengan ekuitas ditentukan oleh nilai wajar pada tanggal pemberian diberikan dengan menggunakan model penilaian yang sesuai, rincian lebih lanjut diberikan dalam Catatan 26.

Biaya tersebut diakui dalam beban imbalan kerja (Catatan 25), bersama-sama dengan peningkatan ekuitas (cadangan modal lain-lain), selama periode jasa dan, jika berlaku, kondisi kinerja terpenuhi (periode *vesting*). Beban kumulatif yang diakui untuk transaksi yang diselesaikan dengan ekuitas pada setiap tanggal pelaporan hingga tanggal *vesting* mencerminkan sejauh mana periode *vesting* telah berakhir dan estimasi terbaik Grup atas jumlah instrumen ekuitas yang pada akhirnya akan menjadi vest. Beban atau kredit dalam laporan laba rugi suatu periode merupakan pergerakan beban kumulatif yang diakui pada awal dan akhir periode tersebut.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

x. Shared-based Payment

Employees (including senior executives) of the Group receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions). Employees working in the business development group are granted share appreciation rights, which are settled in cash (cash-settled transactions).

Equity-settled share-based payment transactions

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model, further details of which are given in Note 26.

That cost is recognized in employee benefits expense (Note 25), together with a corresponding increase in equity (other capital reserves), over the period in which the service and, where applicable, the performance conditions are fulfilled (the vesting period). The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit or loss for a period represents the movement in cumulative expense recognized as at the beginning and end of that period.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

x. Pembayaran Berbasis Saham (lanjutan)

Transaksi kompensasi berbasis saham yang diselesaikan dengan instrumen ekuitas (lanjutan)

Kondisi layanan dan kinerja non-pasar tidak diperhitungkan saat menentukan nilai wajar tanggal pemberian penghargaan, tetapi kemungkinan kondisi terpenuhi dinilai sebagai bagian dari estimasi terbaik Grup atas jumlah instrumen ekuitas yang pada akhirnya akan menjadi hak. Kondisi kinerja pasar tercermin dalam nilai wajar tanggal pemberian. Setiap kondisi lain yang melekat pada penghargaan, tetapi tanpa persyaratan layanan terkait, dianggap sebagai kondisi *non-vesting.* Kondisi *non-vesting* tercermin dalam nilai wajar penghargaan dan mengarah pada pengeluaran langsung penghargaan kecuali ada juga layanan dan/atau kondisi kinerja.

Tidak ada beban yang diakui untuk penghargaan yang pada akhirnya tidak menjadi hak karena kinerja non-pasar dan/atau kondisi layanan belum terpenuhi. Dimana penghargaan termasuk kondisi pasar atau non-vesting, transaksi diperlakukan sebagai hak terlepas dari apakah kondisi pasar atau *non-vesting* terpenuhi, asalkan semua kinerja dan/atau kondisi layanan terpenuhi.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

x. Shared-based Payment (continued)

Equity-settled share-based payment transactions (continued)

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognized for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/ or service conditions are satisfied.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

x. Pembayaran Berbasis Saham (lanjutan)

Transaksi kompensasi berbasis saham yang diselesaikan dengan instrumen ekuitas (lanjutan)

Ketika persyaratan penghargaan yang diselesaikan dengan ekuitas diubah, biaya minimum yang diakui adalah nilai wajar tanggal pemberian dari penghargaan yang tidak dimodifikasi, asalkan persyaratan *vesting* asli dari penghargaan terpenuhi. Beban tambahan, diukur pada tanggal modifikasi, diakui untuk setiap modifikasi yang meningkatkan nilai wajar total transaksi pembayaran berbasis saham, atau bermanfaat bagi karyawan. Jika suatu putusan dibatalkan oleh entitas atau oleh pihak lawan, setiap elemen yang tersisa dari nilai wajar penghargaan dibebankan segera melalui laba rugi.

Efek dilutif dari opsi yang beredar dicerminkan sebagai pengenceran saham tambahan dalam perhitungan laba per saham dilusian (detail lebih lanjut diberikan dalam Catatan 26).

y. Saham Treasuri

Instrumen ekuitas sendiri yang diperoleh kembali (saham tresuri) diakui pada harga perolehan kembali dan dikurangi dari ekuitas. Tidak ada laba atau rugi yang diakui pada laba rugi atas perolehan, penjualan kembali, penerbitan atau pembatalan dari instrumen ekuitas Grup. Selisih antara jumlah tercatat dan penerimaan, bila diterbitkan kembali, diakui sebagai bagian dari tambahan modal disetor pada ekuitas.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

x. Shared-based Payment (continued)

Equity-settled share-based payment transactions (continued)

When the terms of an equity-settled award are modified, the minimum expense recognized is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognized for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share (further details are given in Note 26).

y. Treasury Stocks

Own equity instruments that are reacquired (treasury shares) are recognized at reacquisition cost and deducted from equity. No gain or loss is recognized in profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognized as part of additional paid-in capital in the equity.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

z. Standar Akuntansi yang telah diterbitkan namun belum berlaku Efektif

Standar akuntansi baru dan amandemen standar akuntansi yang telah diterbitkan sampai tanggal penerbitan laporan keuangan konsolidasian Grup namun belum berlaku efektif diungkapkan berikut ini. Manajemen bermaksud untuk menerapkan standar-standar tersebut yang dipertimbangkan relevan terhadap Grup pada saat efektif, dan dampaknya terhadap posisi dan kinerja keuangan konsolidasian Grup masih diestimasi.

Mulai efektif pada atau setelah 1 Januari 2026

Amendemen PSAK 109 and PSAK 107: Klasifikasi dan Pengukuran Instrumen Keuangan

Amandemen tersebut mencakup klarifikasi atas suatu liabilitas keuangan dihentikan pengakuannya pada "tanggal penyelesaian" serta memperkenalkan pilihan kebijakan akuntansi (apabila kondisi tertentu terpenuhi) untuk menghentikan pengakuan liabilitas keuangan yang diselesaikan melalui sistem pembayaran elektronik sebelum tanggal penyelesaian. Selain itu, panduan tambahan ditambahkan mengenai bagaimana arus kas kontraktual untuk aset keuangan dengan fitur lingkungan, sosial, dan tata kelola perusahaan (ESG) serta fitur serupa harus dinilai.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

z. Accounting Standards Issued but not yet Effective

The new and amended standards that have been issued up to the date of issuance of the Group's consolidated financial statements, but not yet effective are disclosed below. The management intends to adopt these standards that are considered relevant to the Group when they become effective, and the impact to the consolidated financial position and performance of the Group is still being estimated.

Effective beginning on or after January 1, 2026

Amendments to PSAK 109 and PSAK 107: Classification and Measurement of Financial Instruments

The amendments includes a clarification that a financial liability is derecognised on the 'settlement date' and the introduction of an accounting policy choice (if specific conditions are met) to derecognise financial liabilities settled using an electronic payment system before the settlement date. Further, additional guidance is added on how the contractual cash flows for financial assets with environmental, social and corporate governance (ESG) and similar features should be assessed.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

z. Standar Akuntansi yang telah diterbitkan namun belum berlaku Efektif (lanjutan)

Mulai efektif pada atau setelah 1 Januari 2026 (lanjutan)

Amendemen PSAK 109 and PSAK 107: Klasifikasi dan Pengukuran Instrument Keuangan (lanjutan)

Amandemen tersebut juga mengklarifikasi apa saja yang merupakan fitur *non-recourse* dan karakteristik instrumen yang terkait secara kontraktual. Selain itu, amandemen tersebut memperkenalkan persyaratan pengungkapan untuk instrumen keuangan dengan fitur kontinjensi serta persyaratan pengungkapan tambahan untuk instrumen ekuitas yang diklasifikasikan pada nilai wajar melalui penghasilan komprehensif lain (OCI).

Amandemen tersebut berlaku efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2026, dengan penerapan dini diperkenankan hanya untuk klasifikasi aset keuangan dan pengungkapan terkait. Grup tidak memperkirakan bahwa amandemen tersebut akan memberikan dampak material terhadap laporan keuangan konsolidasian Grup.

PSAK 338: Kombinasi Bisnis Entitas Sepengendali (Revisi 2025)

Pada Oktober 2025, DSAK IAI mengesahkan revisi atas PSAK 338: Kombinasi Bisnis Entitas Sepengendali. Revisi ini mencakup ruang lingkup dan penerapan dari metode penyatuan kepemilikan *(pooling of interest)* dan pelepasan di ekuitas *(disposal in equity)* sebagai konsep akuntansi yang digunakan dalam PSAK 338.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

z. Accounting Standards Issued but not yet Effective (continued)

Effective beginning on or after January 1, 2026 (continued)

Amendments to PSAK 109 and PSAK 107: Classification and Measurement of Financial Instruments (continued)

The amendments also clarifiies what constitute 'non-recourse features' and what are the characteristics of contractually linked instruments. The amendments also introduces of disclosures for financial instruments with contingent features and additional disclosure requirements for equity instruments classified at fair value through other comprehensive income (OCI).

The Amendments are effective for annual periods starting on or after January 1, 2026 with early adoption permitted for classification of financial assets and related disclosures only. The Group does not anticipate that the amendments will have a material effect on the Group's consolidated financial statements.

PSAK 338: Business Combination under Common Control (2025 Revision)

On October 2025, DSAK IAI issued revisions to PSAK 338: Business Combinations of Entities Under Common Control. The revisions cover the scope and application of the pooling of interest method and disposal in equity as the accounting concepts used in PSAK 338.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

Mulai efektif pada atau setelah 1 Januari 2026 (lanjutan)

PSAK 338: Kombinasi Bisnis Entitas Sepengendali (Revisi 2025) (lanjutan)

Perubahan utama mencakup pengecualian entitas investasi dari ruang lingkup PSAK 338, serta tambahan definisi bisnis alihan, entitas penerima, dan entitas pengalih. Revisi ini juga mencakup rujukan jumlah tercatat bisnis alihan dan penyajian informasi prakombinasi bisnis ketika terjadi ketidakpraktisan dalam penerapan metode penyatuan kepemilikan. Revisi ini berlaku efektif 1 Januari 2026 dengan opsi penerapan dini.

Amandemen tersebut tidak diharapkan menimbulkan dampak material terhadap laporan keuangan konsolidasian Grup.

Penyesuaian tahunan 2024

DSAK IAI menerbitkan Penyesuaian Tahunan 2024 SAK Indonesia), yang mencakup klarifikasi, penyederhanaan, koreksi, atau perubahan untuk meningkatkan konsistensi dalam PSAK 107 Instrumen Keuangan: Pengungkapan, PSAK 109 Instrumen Keuangan, PSAK 110 Laporan Keuangan Konsolidasian, dan PSAK 207 Laporan Arus Kas. Amandemen tersebut akan berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2026. Penerapan lebih awal diperkenankan dan harus diungkapkan. Amandemen tersebut tidak diharapkan menimbulkan dampak material terhadap laporan keuangan konsolidasian Grup.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Effective beginning on or after January 1, 2026 (continued)

PSAK 338: Business Combination under Common Control (2025 Revision) (continued)

The key changes include the exclusion of investment entities from the scope of PSAK 338, as well as the addition of definitions for transferred business, receiving entity, and transferring entity. The revision also includes references to the carrying amount of the transferred business and the presentation of pre-combination information when applying the pooling of interest method is impracticable. The revision is effective on 1 January 1, 2026 with early adoption permitted.

The amendments are not expected to have a material impact on the Group's consolidated financial statements.

Annual Improvements 2024

The DSAK IAI issued Annual Improvements 2024 to SAK Indonesia, which include clarifications, simplifications, corrections or changes to improve consistency in, PSAK 107 Financial instruments: Disclosure, PSAK 109 Financial Instruments, PSAK 110 Consolidated Financial Statements and PSAK 207 Statements of Cash Flows. The amendments will be effective for reporting periods beginning on or after 1 January 2026. Earlier application is permitted and must be disclosed. The amendments are not expected to have a material impact on the Group's consolidated financial statements.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

Mulai efektif pada atau setelah 1 Januari 2027

PSAK 118: Penyajian dan Pengungkapan dalam Laporan Keuangan

PSAK 118 akan menggantikan PSAK 201. Standar baru ini memperkenalkan persyaratan baru terkait penyajian dalam laporan laba rugi, termasuk total dan subtotal tertentu. Selain itu, entitas diwajibkan untuk mengklasifikasikan seluruh pendapatan dan beban dalam laporan laba rugi ke dalam salah satu dari lima kategori: operasi, investasi, pendanaan, pajak penghasilan, dan operasi yang dihentikan.

Standar ini juga mensyaratkan pengungkapan ukuran kinerja yang didefinisikan manajemen, subtotal pendapatan dan beban, serta mencakup persyaratan baru terkait agregasi dan disagregasi informasi keuangan.

PSAK 118 berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2027, dengan penerapan dini diperkenankan dan harus diungkapkan. PSAK 118 akan diterapkan secara retrospektif.

Grup saat ini sedang mengidentifikasi seluruh dampak yang akan timbul atas laporan keuangan utama dan catatan atas laporan keuangan konsolidasian terkait implementasi amandemen tersebut.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Effective beginning on or after January 1, 2027

PSAK 118: Presentation and Disclosure in Financial Statements

PSAK 118 will replace PSAK 201. The new standard introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Furthermore, entities are required to classify all income and expenses within the statement of profit or loss into one of five categories: operating, investing, financing, income taxes and discontinued operations.

The standard requires disclosure of newly defined management-defined performance measures, subtotals of income and expenses, and it also includes new requirements for aggregation and disaggregation of financial information.

PSAK 118 are effective for reporting periods beginning on or after January 1, 2027, but earlier application is permitted and must be disclosed. PSAK 118 will apply retrospectively.

The Group is currently working to identify all impacts the amendments will have on the primary financial statements and notes to the consolidated financial statements.

2. IKHTISAR KEBIJAKAN AKUNTANSI (lanjutan)

Mulai efektif pada atau setelah 1 Januari 2027 (lanjutan)

PSAK 119: Entitas Anak Tanpa Akuntabilitas Publik - Pengungkapan

Standar baru tersebut memungkinkan entitas yang memenuhi syarat untuk memilih menerapkan pengungkapan yang lebih singkat dan tetap menerapkan persyaratan pengakuan, pengukuran, dan penyajian dalam standar akuntansi lainnya. Untuk memenuhi syarat, pada akhir periode pelaporan, entitas harus merupakan entitas anak sebagaimana didefinisikan dalam PSAK 110, tidak memiliki akuntabilitas publik, dan memiliki entitas induk (baik entitas induk akhir atau entitas induk perantara) yang menyusun laporan keuangan konsolidasian yang tersedia untuk penggunaan publik dan sesuai dengan standar akuntansi keuangan SAK Indonesia, SAK Internasional atau IFRS *accounting standards.*

PSAK 119 akan berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2027, dengan penerapan dini diperkenankan. Grup memperkirakan bahwa standar baru tersebut tidak akan memberikan dampak material terhadap laporan keuangan konsolidasian Grup.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Effective beginning on or after January 1, 2027 (continued)

PSAK 119: Subsidiaries without Public Accountability - Disclosures

The new standard allows eligible entities to elect to apply its reduced disclosure requirements and still applying the recognition, measurement and presentation requirements in other accounting standards. To be eligible, at the end of the reporting period, an entity must be a subsidiary as defined in PSAK 110, cannot have public accountability and must have a parent (ultimate or intermediate) that prepares consolidated financial statements, available for public use, which comply with SAK Indonesia, SAK Internasional or IFRS accounting standards.

PSAK 119 will become effective for reporting periods beginning on or after January 1, 2027, with early application permitted. The Group anticipates that the new standard will have no material effect on the Group's financial statements.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan di Indonesia mewajibkan manajemen untuk membuat estimasi dan asumsi yang mempengaruhi jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian. Sehubungan dengan adanya ketidakpastian yang melekat dalam membuat estimasi, hasil sebenarnya yang dilaporkan di masa mendatang dapat berbeda dengan jumlah estimasi yang dibuat.

Estimasi dan pertimbangan terus dievaluasi berdasarkan pengalaman historis dan faktor-faktor lain, termasuk ekspektasi peristiwa masa depan yang diyakini wajar berdasarkan kondisi yang ada. Pertimbangan, estimasi, dan asumsi berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian.

Pertimbangan

Penentuan Mata Uang Fungsional

Mata uang fungsional Grup merupakan mata uang dalam lingkungan ekonomi primer dimana Grup beroperasi. Mata uang tersebut adalah mata uang yang paling mempengaruhi pendapatan dan beban pokok pendapatan. Berdasarkan penilaian manajemen Grup, mata uang fungsional Grup adalah Rupiah.

Klasifikasi Aset dan Liabilitas Keuangan

Grup menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan definisi yang ditetapkan PSAK 109 dipenuhi. Dengan demikian, aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Grup seperti diungkapkan pada Catatan 2i.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of consolidated financial statements in accordance with Indonesian Financial Accounting Standards requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements. Due to inherent uncertainty in making estimates, actual results reported in the future may differ from those estimates made.

Estimates and judgments are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable based on existing conditions. The following judgments, estimates and assumptions are made by management in the application of the Group's accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements.

Judgments

Determination of Functional Currency

The functional currency of the Group is the currency in the primary economic environment in which the Group operates. The currency is the currency that most influences revenue and cost of revenue. Based on the assessment of the Group's management, the functional currency of the Group is Indonesian Rupiah.

Classification of Financial Assets and Liabilities

The Group determines the classification of certain assets and liabilities as financial assets and financial liabilities by considering the definitions set forth in PSAK 109 fulfilled. Accordingly, financial assets and financial liabilities are recognized in accordance with the Group's accounting policies as disclosed in Note 2i.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Pertimbangan (lanjutan)

Menentukan Jangka Waktu Kontrak dengan Opsi Perpanjangan dan Pemutusan Kontrak – Grup sebagai Lessee

Grup menentukan jangka waktu sewa sebagai jangka waktu sewa yang tidak dapat dibatalkan, bersama dengan periode yang dicakup oleh opsi untuk memperpanjang masa sewa jika dipastikan akan dilaksanakan, atau periode yang dicakup oleh opsi untuk mengakhiri sewa, jika cukup masuk akal untuk tidak dilakukan.

Grup memiliki beberapa kontrak sewa yang mencakup opsi perpanjangan dan pemutusan kontrak. Grup menerapkan penilaian dalam mengevaluasi apakah dapat dipastikan Grup akan menggunakan opsi untuk memperpanjang atau mengakhiri sewa. Artinya, Grup mempertimbangkan semua faktor yang relevan yang menciptakan insentif ekonomi untuk melakukan perpanjangan atau pemutusan kontrak. Setelah tanggal mulai sewa, Grup menilai kembali masa sewa jika terdapat peristiwa atau perubahan signifikan dalam keadaan yang berada dalam kendali Grup dan mempengaruhi kemampuannya untuk menggunakan atau tidak menggunakan opsi untuk memperpanjang atau mengakhiri kontrak sewa.

Liabilitas Imbalan Karyawan

Nilai kini liabilitas imbalan karyawan tergantung pada beberapa faktor yang ditentukan dengan beberapa asumsi. Asumsi yang digunakan mencakup tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat kecacatan, umur pensiun, dan tingkat kematian. Hasil aktual yang berbeda dengan asumsi yang ditetapkan Grup langsung diakui dalam laporan laba rugi konsolidasian pada saat terjadinya. Meskipun Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material provisi dan beban neto atas beban imbalan kerja karyawan. Penjelasan lebih rinci diungkapkan dalam Catatan 2p dan 22.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Judgments (continued)

Determine The Term of The Contract with The Option of Contract Extension and Termination - The Group as Lessee

The Group determines the lease term as the term of the lease that cannot be canceled, together with the period covered by the option to extend the lease if it is determined to be implemented, or the period covered by the option to terminate the lease, if it makes sense not to do so.

The Group has several lease contracts that include options for contract extension and termination. The Group applies its judgment in evaluating whether it is certain that the Group will exercise the option to extend or terminate the lease. This means that the Group considers all relevant factors that create economic incentives to extend or terminate contracts. After the start date of the lease, the Group reassesses the lease term if there are significant events or changes in circumstances that are within the control of the Group and affect its ability to exercise or not exercise the option to extend or terminate the lease contract.

Employee Benefit Obligations

The present value of the employee benefit obligations depends on several factors that are determined using several assumptions. The assumptions used include the discount rate, annual salary increase rate, disability rate, retirement age and mortality rate. Actual results that differ from the Group's assumptions are recognized immediately in the consolidated statement of income as incurred. Although the Group believes that these assumptions are reasonable and appropriate, a significant difference in the actual results or a significant change in the Group's assumptions could materially affect the provision and net expense of employee benefits expenses. Further details are disclosed in Notes 2p and 22.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Pertimbangan (lanjutan)

Penyusutan Aset Tetap dan Amortisasi Aset Takberwujud

Biaya perolehan aset tetap dan aset takberwujud masing-masing disusutkan dan diamortisasikan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 3 sampai dengan 40 tahun dan masa manfaat ekonomis aset takberwujud antara 3 hingga 20 tahun. Pada tanggal 1 Oktober 2022, manajemen melakukan perubahan estimasi umur manfaat menara telekomunikasi dari 30 menjadi 40 tahun berdasarkan hasil kajian teknis dan ekonomis.

Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset-aset tersebut, dan karenanya biaya penyusutan dan biaya amortisasi masa depan mungkin direvisi. Penjelasan lebih rinci diungkapkan dalam Catatan 2l dan 9.

Perpajakan

Ketidakpastian atas interpretasi dari peraturan pajak yang kompleks, perubahan peraturan pajak dan jumlah dan timbulnya penghasilan kena pajak di masa depan, dapat menyebabkan penyesuaian di masa depan atas penghasilan dan beban pajak yang telah dicatat.

Pertimbangan signifikan dilakukan dalam menentukan penyisihan atas pajak penghasilan badan maupun pajak lain-lain atas transaksi tertentu. Ketidakpastian timbul terkait dengan interpretasi dari peraturan perpajakan yang kompleks dan jumlah dan waktu dari penghasilan kena pajak di masa depan.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Judgments (continued)

Depreciation of Fixed Assets and Amortization of Intangible Assets

The costs of fixed assets and intangible assets are depreciated and amortized using the straight-line method based on their estimated useful lives. Management estimates the useful lives of these fixed assets to be 3 to 40 years and the useful lives of the intangible assets from 3 to 20 years. On October 1, 2022 management changed the estimated useful lives of telecommunication towers from 30 to 40 years based on the results of technical and economic studies.

Changes in the level of usage and technological developments can affect the economic useful lives and residual values of these assets, and accordingly future depreciation charges and amortization costs may be revised. Further details are disclosed in Notes 2l and 9.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income, could necessitate future adjustments to tax income and expense already recorded.

Significant judgment is also involved in determining the provision for corporate income tax although other taxes on certain transaction. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Pertimbangan (lanjutan)

Perpajakan (lanjutan)

Dalam menentukan jumlah yang harus diakui terkait dengan liabilitas pajak yang tidak pasti, Grup menerapkan pertimbangan yang sama yang akan digunakan dalam menentukan jumlah penyisihan yang harus diakui sesuai dengan PSAK 105, Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi. Grup membuat penelaahan terhadap semua posisi pajak yang terkait dengan pajak penghasilan untuk menentukan jika utang pajak untuk manfaat pajak yang belum diakui harus diakui. Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci diungkapkan dalam Catatan 2t dan 35.

Sewa

Grup menerapkan PSAK 116 yang mensyaratkan pengakuan liabilitas sewa sehubungan dengan sewa yang sebelumnya diklasifikasikan sebagai 'Sewa Operasi'.

Pada tanggal permulaan kontrak, Grup menilai apakah kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset teridentifikasi selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Judgments (continued)

Taxes (continued)

In determining the amount that should be recognized in relation to an uncertain tax liability, the Group applies the same judgment that would be used in determining the amount of the allowance that should be recognized in accordance with PSAK 105, Provisions, Contingent Liabilities, and Contingent Assets. The Group makes a review of all tax positions related to income tax to determine if the tax payable for unrecognized tax benefits should be recognized. The Group recognizes liabilities for corporate income tax based on estimates of whether there will be additional corporate income tax. Further details are disclosed in Notes 2t and 35.

Leases

The Group has adopted PSAK 116, which sets the requirement for recognition of lease liabilities in relation to leases which had previously been classified as 'operating leases'.

At the inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Kerugian Kredit Ekpektasian untuk Aset Keuangan

Untuk piutang usaha dan aset kontrak, Grup menerapkan panduan praktis dalam menghitung kerugian kredit ekspektasian. Oleh karena itu, Grup tidak mengidentifikasi perubahan dalam risiko kredit, melainkan mengukur penyisihan kerugian berdasarkan kerugian kredit ekpektasian sepanjang kepemilikan aset pada tanggal pelaporan. Grup telah membentuk matriks provisi yang didasarkan pada data historis kerugian kredit, disesuaikan dengan faktor-faktor perkiraan masa depan *(forward-looking)* khusus terkait pelanggan dan lingkungan ekonomi.

Untuk instrumen utang yang diukur pada nilai wajar melalui penghasilan komprehensif lain, Grup menerapkan metode yang disederhanakan. Pada setiap tanggal pelaporan, Grup mengevaluasi apakah instrumen utang dianggap memiliki risiko kredit rendah dengan menggunakan semua informasi yang tersedia tanpa biaya atau upaya yang berlebihan. Dalam melakukan evaluasi itu, Grup menilai kembali peringkat kredit eksternal dari instrumen utang. Selain itu, Grup menganggap bahwa telah terjadi peningkatan risiko kredit yang signifikan ketika pembayaran kontrak lebih dari 30 hari tunggakan.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year are disclosed below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Expected Credit Loss for Financial Assets

For trade receivables and contract assets, the Group applies practical guidelines in calculating expected credit losses. Accordingly, the Group does not identify changes in credit risk, but rather measures the allowance for losses based on expected credit losses as long as the assets hold at the reporting date. The Group has established a provisioning matrix based on historical data on credit losses, adjusted for specific forward-looking factors related to customers and the economic environment.

For debt instruments measured at fair value through other comprehensive income, the Group applies the simplified method. At each reporting date, the Group evaluates whether a debt instrument is considered to have low credit risk using all available information without undue cost or effort. In conducting this evaluation, the Group reassesses the external credit rating of the debt instrument. In addition, the Group considers that there has been a significant increase in credit risk when the contract payment is more than 30 days in arrears.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi (lanjutan)

Kerugian Kredit Ekpektasian untuk Aset Keuangan (lanjutan)

Grup mengevaluasi apakah terdapat bukti obyektif bahwa piutang usaha mengalami penurunan nilai pada setiap akhir periode pelaporan. Provisi atas penurunan nilai piutang usaha dan piutang lain-lain, dihitung berdasarkan kondisi terkini dan tingkat ketertagihan historis piutang usaha. Provisi ini disesuaikan secara berkala untuk mencerminkan hasil aktual dan taksiran. Rincian atas sifat dan jumlah tercatat provisi penurunan nilai piutang diungkapkan pada Catatan 5.

Estimasi Biaya Pembongkaran Menara

Grup melakukan penelaahan atas estimasi biaya pembongkaran menara pada akhir periode laporan. Dalam penentuan jumlah estimasi biaya tersebut diperlukan estimasi dan asumsi yang signifikan karena terdapat banyak faktor yang mempengaruhi jumlah liabilitas pada akhirnya. Faktor-faktor tersebut mencakup estimasi untuk waktu dan jumlah biaya untuk aktivitas pembongkaran, perubahan teknologi, perubahan peraturan, peningkatan biaya karena tingkat inflasi dan perubahan tingkat bunga diskonto. Ketidakpastian tersebut dapat mengakibatkan jumlah pengeluaran aktual di masa mendatang dapat berbeda dengan jumlah yang dicadangkan saat ini. Jumlah estimasi biaya pada akhir periode pelaporan merupakan estimasi terbaik manajemen atas nilai kini dari biaya restorasi masa mendatang yang diperlukan. Penjelasan lebih rinci diungkapkan dalam Catatan 21.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions (continued)

Expected Credit Loss for Financial Assets (continued)

The Group evaluates whether there is objective evidence that trade receivables are impaired at the end of each reporting period. Provision for impairment of trade and other receivables is calculated based on the current condition and historical collectibility of trade receivables. These provisions are adjusted periodically to reflect actual and estimated results. Details of the nature and carrying amount of provision for impairment of receivables are disclosed in Note 5.

Estimated Cost of Dismantling of Towers

The Group assess their estimated cost of dismantling of towers at end of reporting period. Significant estimates and assumptions are made in determining the estimation cost as there are numerous factors that will affect the ultimate liability. These factors include estimates of the extent and costs of dismantling activities, technological changes, regulatory changes, cost increases due to inflation rates and changes in discount rates. Those uncertainties may result in future actual expenditure differing from the amounts currently provided. The estimated cost at end of reporting period represents management's best estimate of the present value of the future dismantling costs required. Further details are disclosed in Note 21.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi (lanjutan)

Uji Penurunan Nilai Aset Tidak Lancar dan *Goodwill*

Penerapan metode akuisisi dalam suatu kombinasi bisnis mensyaratkan penggunaan estimasi akuntansi secara ekstensif dalam mengalokasikan harga beli kepada nilai pasar wajar aset dan liabilitas yang diakuisisi, termasuk aset takberwujud. Akuisisi bisnis tertentu oleh Grup menimbulkan *goodwill*, yang tidak diamortisasi namun diuji bagi penurunan nilai setiap tahunnya dan setiap terdapat indikasi penurunan nilai.

Perhitungan arus kas masa depan dalam menentukan nilai wajar aset tetap dan aset tidak lancar lainnya dari entitas yang diakuisisi pada tanggal akuisisi melibatkan estimasi yang signifikan. Walaupun manajemen berkeyakinan bahwa asumsi yang digunakan adalah tepat dan memiliki dasar yang kuat, perubahan signifikan pada asumsi tersebut dapat mempengaruhi secara material evaluasi atas nilai terpulihkan dan dapat menimbulkan penurunan nilai sesuai PSAK 236: Penurunan Nilai Aset Akuisisi.

Grup mengevaluasi setiap transaksi akuisisi untuk menentukan akan diperlakukan sebagai akuisisi aset atau kombinasi bisnis. Untuk transaksi yang diperlakukan sebagai akuisisi aset, harga pembelian dialokasikan untuk aset yang diperoleh, tanpa pengakuan goodwill.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions (continued)

Test for Impairment of Non-Current Assets and Goodwill

Applying the acquisition method to a business combination requires the use of accounting estimates extensively in allocating the purchase price to the fair market values of the acquired assets and liabilities, including intangible assets. Certain business acquisitions by the Group have resulted in goodwill, which is not amortized but is tested for impairment annually and any indication of impairment exists.

Calculation of future cash flows in determining the fair value of the acquired entity's fixed assets and other non-current assets at the acquisition date involves a significant estimate. Although management believes that the assumptions used are correct and have strong basis, significant changes in these assumptions could materially affect the evaluation of recoverable amounts and could lead to impairment in accordance with PSAK 236: Impairment of Asset Acquisition.

The Group evaluates each acquisition transaction to determine whether it will be treated as an asset acquisition or business combination. For transactions treated as asset acquisitions, the purchase price is allocated to the assets acquired, without the recognition of goodwill.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi (lanjutan)

Uji Penurunan Nilai Aset Tidak Lancar dan *Goodwill* (lanjutan)

Untuk akuisisi yang memenuhi definisi kombinasi bisnis, Grup menerapkan metode akuisisi akuntansi atas aset yang diperoleh dan liabilitas yang diambil alih dicatat pada nilai wajar pada tanggal akuisisi, dan hasil operasi disertakan dengan hasil Grup dari tanggal akuisisi masing-masing.

Setiap kelebihan dari harga pembelian dibayar atas jumlah yang diakui untuk aset yang diperoleh dan liabilitas diambil alih dicatat sebagai *goodwill*. Grup terus mengevaluasi akuisisi yang diperhitungkan sebagai kombinasi bisnis untuk jangka waktu tidak melebihi satu tahun setelah tanggal akuisisi yang berlaku dari setiap transaksi untuk menentukan apakah penyesuaian tambahan diperlukan untuk alokasi harga pembelian yang dibayarkan untuk aset yang diperoleh dan liabilitas yang diambil alih.

Nilai wajar dari aset yang diperoleh dan liabilitas yang diambil alih biasanya ditentukan dengan menggunakan salah satu perkiraan biaya penggantian atau metode penilaian arus kas diskonto. Ketika menentukan nilai wajar dari aset berwujud yang diperoleh, Grup memperkirakan biaya untuk mengganti aset dengan aset baru dengan mempertimbangkan faktor seperti umur, kondisi dan masa manfaat ekonomi dari aset. Ketika menentukan nilai wajar dari aset tidak berwujud yang diperoleh, Grup memperkirakan tingkat diskonto yang berlaku dan waktu dan jumlah arus kas masa depan, termasuk tingkat dan persyaratan atas perpanjangan dan pengurangan.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions (continued)

Test for Impairment of Non-Current Assets and Goodwill (continued)

For acquisitions that meet the definition of a business combination, the Group applies the acquisition method of accounting for assets acquired and liabilities assumed are carried at fair value at the acquisition date, and the results of operations are included with the Group's results from the respective acquisition date.

Any excess of the purchase price paid over the amount recognized for assets acquired and liabilities assumed is recorded as goodwill. The Group continues to evaluate acquisitions that are accounted for as business combinations for periods not exceeding one year after the current acquisition date of each transaction to determine whether additional adjustments are required for the allocation of the purchase price paid for assets acquired and liabilities assumed.

The fair value of assets acquired and liabilities assumed is usually determined using either replacement cost estimates or discounted cash flow valuation methods. When determining the fair value of acquired tangible assets, the Group estimates the cost of replacing the assets with new assets taking into account factors such as the life, condition and economic useful lives of the assets. When determining the fair value of acquired intangible assets, the Group estimates the applicable discount rate and the timing and amount of future cash flows, including the rates and requirements for extensions and deductions.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi (lanjutan)

Aset Pajak Tangguhan

Aset pajak tangguhan diakui atas seluruh perbedaan temporer yang dapat dikurangkan, sepanjang besar kemungkinannya bahwa penghasilan kena pajak akan tersedia sehingga perbedaan temporer tersebut dapat digunakan. Estimasi signifikan oleh manajemen disyaratkan dalam menentukan total aset pajak tangguhan yang dapat diakui, berdasarkan saat penggunaan dan tingkat penghasilan kena pajak serta strategi perencanaan pajak masa depan. Penjelasan lebih rinci diungkapkan dalam Catatan 2t dan 35.

Penyusutan Aset Hak-Guna

Biaya perolehan aset hak-guna disusutkan dengan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset hak-guna antara 1 (satu) sampai dengan 33 (tiga puluh tiga) tahun, yang merupakan umur yang secara umum diharapkan dalam industri dimana Grup menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya biaya penyusutan masa depan mungkin direvisi.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions (continued)

Deferred Tax Assets

Deferred tax assets are recognized for all deductible temporary differences, to the extent that it is probable that taxable income will be available so that the temporary differences can be used. Significant management estimates are required in determining the total deferred tax assets that can be recognized, based on the timing of use and the level of taxable income as well as future tax planning strategies. Further details are disclosed in Notes 2t and 35.

Depreciation of Right-of-Use Assets

The costs of right-of-use assets are depreciated on a straight-line basis over their estimates the useful lives of these leased assets to be within 1 (one) to 33 (thirty three) years. These are common life expectancies applied in the industries where the Group conducts its businesses. Changes in the expected level of usage could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi (lanjutan)

Sewa - Memperkirakan Suku Bunga Pinjaman Tambahan

Grup tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Grup menggunakan suku bunga pinjaman tambahan (IBR) untuk mengukur liabilitas sewa. IBR adalah tingkat bunga yang harus dibayar oleh Grup untuk meminjam dengan syarat yang sama, dan dengan jaminan serupa, dana yang diperlukan untuk memperoleh aset dengan nilai yang sama dengan aset hak-guna dalam lingkup ekonomi yang serupa. Oleh karena itu, IBR mencerminkan apa yang 'harus dibayar' oleh Perseroan, yang memerlukan estimasi ketika tidak tersedianya tingkat suku bunga yang dapat diobservasi atau ketika perlu disesuaikan untuk mencerminkan syarat dan ketentuan dari sewa. Grup mengestimasi IBR menggunakan input yang dapat diamati (seperti tingkat suku bunga pasar) jika tersedia dan diperlukan untuk membuat estimasi spesifik entitas tertentu.

Program Kompensasi Manajemen Berbasis Saham (MESOP)

Perseroan mengukur beban dari transaksi yang diselesaikan dengan instrumen ekuitas (MESOP) kepada manajemen dan karyawan dengan mengacu pada nilai wajar dari instrumen ekuitas pada tanggal instrumen tersebut diberikan *(grant)*. Dalam mengestimasi nilai wajar dari transaksi pembayaran berbasis saham memerlukan penentuan model penilaian yang paling tepat, yang tergantung pada persyaratan dan ketentuan dari sifat MESOP. Estimasi ini juga mengharuskan Perseroan melakukan penentuan input yang paling tepat ke dalam model penilaian yang mencakup antara lain, ekspektasi umur dari opsi saham, tingkat volatilitas saham dan suku bunga bebas risiko. Asumsi-asumsi dan model penilaian yang dipakai untuk mengestimasi nilai wajar transaksi pembayaran berbasis saham ini diungkapkan dalam Catatan 2v dan 22.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions (continued)

Leases - Estimating the Incremental Borrowing Rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

Management Stock Option Plan (MESOP)

The Company measures the cost of equity settled transactions (MESOP) with management and employees by reference to the fair value of the equity instruments at the date at which they are granted. Estimating fair value for share based payment transactions requires determining the most appropriate valuation model, which is dependent on the terms and conditions of the nature of MESOP. This estimate also requires the company determines the most appropriate inputs to the valuation model including, among others, the expected life of the share option, share volatility and risk free interest rate. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in Notes 2v and 22.

4. KAS DAN SETARA KAS - NETO / *4. CASH AND CASH EQUIVALENTS - NET*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Kas	**93**	**53**	***Cash on hand***
Bank			***Cash in banks***
Pihak berelasi			***Related parties***
PT Bank Mandiri (Persero) Tbk.	397.635	447.350	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	31.261	41.399	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	15.958	53.940	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	5.037	30	*PT Bank Syariah Indonesia Tbk.*
PT Bank Tabungan Negara (Persero) Tbk.	50	-	*PT Bank Tabungan Negara (Persero) Tbk.*
Pihak ketiga			***Third parties***
PT CIMB Niaga Syariah	53.768	7	*PT CIMB Niaga Syariah*
PT Bank Permata	12.886	2.829	*PT Bank Permata*
PT Bank HSBC Indonesia	9.090	10.407	*PT Bank HSBC Indonesia*
MUFG Bank, Ltd. Cabang Jakarta	6.076	7.052	*MUFG Bank, Ltd. Cabang Jakarta*
PT Bank Central Asia Tbk.	1.489	28.790	*PT Bank Central Asia Tbk.*
PT Bank Maybank Indonesia Tbk.	1.403	176	*PT Bank Maybank Indonesia Tbk.*
PT Bank DBS Indonesia	530	531	*PT Bank DBS Indonesia*
PT Bank Danamon Indonesia Tbk.	266	274	*PT Bank Danamon Indonesia Tbk.*
PT Bank UOB Indonesia	70	71	*PT Bank UOB Indonesia*
PT Bank Maybank Syariah Indonesia	39	3.645	*PT Bank Maybank Syariah Indonesia*
PT Bank CTBC Indonesia	19	-	*PT Bank CTBC Indonesia*
Subtotal bank	**535.577**	**596.501**	***Subtotal cash in bank***
Deposito berjangka			***Time deposits***
Pihak berelasi			***Related parties***
PT Bank Tabungan Negara (Persero) Tbk.	50.000	-	*PT Bank Tabungan Negara (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	23.000	-	*PT Bank Negara Indonesia (Persero) Tbk.*
Subtotal deposito	**73.000**	**-**	***Subtotal deposits***
Subtotal kas dan setara kas	**608.670**	**596.554**	***Subtotal cash and cash equivalents***
Dikurangi:			*Less:*
Cadangan kerugian kredit ekspektasian	(1)	-	*Allowance for expected credit loss*
Total	**608.669**	**596.554**	***Total***

4. KAS DAN SETARA KAS - NETO (lanjutan) / *4. CASH AND CASH EQUIVALENTS - NET (continued)*

Rekening di bank memiliki tingkat bunga mengambang sesuai dengan tingkat penawaran pada masing-masing bank.

Accounts in banks earn interest at floating rates based on the offering rates from each bank.

Lihat Catatan 36 untuk rincian saldo dan transaksi dengan pihak berelasi.

Refer to Note 36 for details of balances and transaction with related parties.

Tingkat suku bunga deposito berjangka dalam mata uang Rupiah tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 berkisar sebagai berikut:

The interest rates for time deposits in Rupiah currency for year ended December 31, 2025 and 2024 are as follows:

	31 Desember/ *December 31, 2025*	**31 Desember/ *December 31, 2024***	
Deposito berjangka	3,50% - 4,50%	6,65% - 6,75%	*Time deposits*

Mutasi cadangan kerugian kredit ekspektasian kas dan setara kas adalah sebagai berikut:

Movements in the allowance for expected credit loss of cash and cash equivalents are as follows:

	31 Desember/ *December 31, 2025*	**31 Desember/ *December 31, 2024***	
Saldo awal	**-**	17	*Beginning balance*
Penambahan/(pembalikan) cadangan kerugian kredit ekspektasian - neto	1	(17)	*Addition/(reversal) allowance for expected credit loss - net*
Saldo akhir	**1**	**-**	***Ending balance***

Manajemen berkeyakinan bahwa cadangan kerugian kredit ekspektasian kas dan setara kas telah memadai. Manajemen juga berkeyakinan bahwa tidak ada konsentrasi risiko kredit yang signifikan atas kas dan setara kas.

Management believes that the allowance for expected credit loss of cash and cash equivalents is adequate. Management also believes that there is no significant concentration of credit risk on cash and cash equivalents.

Informasi mengenai klasifikasi aset keuangan yang mengalami penurunan nilai dan tidak mengalami penurunan nilai diungkapkan pada Catatan 37.

Information regarding the classification of impaired and unimpaired financial assets is disclosed in the Note 37.

Pada tanggal 31 Desember 2025 dan 2024 kas dan setara kas tidak dijaminkan kepada pihak manapun.

As of December 31, 2025 and 2024 cash and cash equivalents are not pledged to any party.

5. PIUTANG USAHA - NETO / *5. TRADE RECEIVABLES - NET*

a. Berdasarkan pelanggan / *a. Based on customers*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telekomunikasi Selular	1.057.924	901.436	*PT Telekomunikasi Selular*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	283.599	242.762	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telkom Infrastruktur Indonesia	193.512	112.549	*PT Telkom Infrastruktur Indonesia*
PT PP (Persero) Tbk	300	565	*PT PP (Persero) Tbk*
PT Telkom Satelit Indonesia	47	908	*PT Telkom Satelit Indonesia*
PT PP Properti Tbk	31	117	*PT PP Properti Tbk*
PT PP Infrastruktur	10	35	*PT PP Infrastruktur*
PT PP Presisi Tbk	-	18	*PT PP Presisi Tbk*
PT PP Urban	-	22	*PT PP Urban*
PT PP Energi	-	83	*PT PP Energi*
PT Telekomunikasi Indonesia Internasional	-	204	*PT Telekomunikasi Indonesia Internasional*
Dikurangi: Cadangan kerugian kredit ekspektasian	(37.350)	(4.736)	*Less: Allowance for expected credit loss*
Subtotal pihak berelasi	**1.498.073**	**1.253.963**	***Subtotal related parties***
Pihak ketiga	731.761	774.822	*Third parties*
Dikurangi: Cadangan kerugian kredit ekspektasian	(17.833)	(25.013)	*Less: Allowance for expected credit loss*
Subtotal pihak ketiga	**713.928**	**749.809**	***Subtotal third parties***
Piutang usaha - neto	**2.212.001**	**2.003.772**	***Trade receivables - net***

5. PIUTANG USAHA - NETO (lanjutan) / *5. TRADE RECEIVABLES - NET (continued)*

b. Berdasarkan klasifikasi / *b. Based on classification*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Piutang usaha	978.543	722.115	*Accounts receivables*
Aset Kontrak	1.288.641	1.311.406	*Contract Asset*
Subtotal	**2.267.184**	**2.033.521**	***Subtotal***
Dikurangi: Cadangan kerugian kredit ekspektasian	(55.183)	(29.749)	*Less: Allowance for expected credit loss*
Piutang usaha - neto	**2.212.001**	**2.003.772**	***Trade receivables - net***

Analisa umur piutang usaha adalah sebagai berikut: / *The aging analysis of trade receivables is as follows:*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
Belum jatuh tempo	1.105.262	956.191	*Not yet due date*
Lancar	395.498	278.845	*Current*
1 sampai 3 bulan	34.151	20.166	*1 to 3 Months*
4 sampai 6 bulan	370	243	*4 to 6 Months*
Lebih dari 6 bulan	142	3.254	*Over 6 months*
Dikurangi: Cadangan kerugian kredit ekspektasian	(37.350)	(4.736)	*Less: Allowance for expected credit loss*
Subtotal pihak berelasi - neto	**1.498.073**	**1.253.963**	***Subtotal related parties - net***
Pihak ketiga			*Third parties*
Belum jatuh tempo	183.378	355.214	*Not yet due date*
Lancar	519.623	97.955	*Current*
1 sampai 3 bulan	5.281	289.091	*1 to 3 Months*
4 sampai 6 bulan	7.758	18.132	*4 to 6 Months*
Lebih dari 6 bulan	15.721	14.430	*Over 6 months*
Dikurangi: Cadangan kerugian kredit ekspektasian	(17.833)	(25.013)	*Less: Allowance for expected credit loss*
Subtotal pihak ketiga - neto	**713.928**	**749.809**	***Subtotal third parties - net***
Piutang usaha – neto	**2.212.001**	**2.003.772**	***Trade receivables - net***

5. PIUTANG USAHA - NETO (lanjutan) / *5. TRADE RECEIVABLES - NET (continued)*

Mutasi cadangan kerugian kredit ekspektasian yang didasarkan pada penilaian kolektif adalah sebagai berikut:

Movements in the allowance for expected credit loss, which are based on collective assessment, are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Saldo awal	29.749	57.647	*Beginning balance*
Penambahan/(pembalikan) cadangan kerugian kredit ekspektasian, neto	30.469	(5.730)	*Addition/(reversal) of expected credit loss, net*
Penghapusan Penyisihan	(5.035)	(22.168)	*Write-off*
Saldo akhir	**55.183**	**29.749**	***Ending balance***

Pada tanggal 31 Desember 2025 dan 2024, Manajemen berkeyakinan bahwa cadangan kerugian kredit ekspektasian piutang usaha cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya piutang usaha. Manajemen juga berkeyakinan bahwa tidak ada konsentrasi risiko kredit yang signifikan atas piutang kepada pihak ketiga.

As of December 31, 2025 and 2024, Management believes that the allowance for expected credit loss of trade receivables is adequate to cover possible losses on uncollectible trade receivables. Management also believes that there are no significant concentrations of credit risk on receivables from third parties.

Seluruh piutang usaha adalah dalam mata uang Rupiah.

All trade receivables are denominated in Rupiah.

Piutang usaha tidak dikenakan bunga, dan penyelesaiannya akan dilakukan secara tunai, dan umumnya dikenakan syarat pembayaran selama 1 sampai dengan 30 hari.

Trade receivables are non-interest bearing, and will be settled in cash and generally on 1 to 30 days term of payment.

Lihat Catatan 36 untuk rincian saldo dan transaksi dengan pihak berelasi.

Refer to Note 36 for details of balances and transaction with related parties.

6. BEBAN DIBAYAR DI MUKA / *6. PREPAID EXPENSE*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Proyek/jasa dalam pekerjaan	92.272	61.190	*Project/services in progress*
Perizinan dan kerjasama	61.977	35.962	*Permit and partnership*
Beban perumahan	9.530	15.179	*Housing allowance*
Asuransi	7.095	15.556	*Insurance*
Lain-lain	2.800	1.781	*Others*
Total	**173.674**	**129.668**	***Total***
Dikurangi bagian lancar	**(121.985)**	**(99.016)**	***Less current portion***
Bagian jangka panjang	**51.689**	**30.652**	***Non-current portion***

7. ASET LANCAR LAINNYA - NETO

Aset lancar lainnya merupakan piutang non usaha lain.

7. OTHER CURRENT ASSETS - NET

Other current assets are non-trade receivables.

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telekomunikasi Selular	51.877	200.447	*PT Telekomunikasi Selular*
PT Infrastruktur Telekomunikasi Indonesia	5.506	5.506	*PT Infrastruktur Telekomunikasi Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	3.862	3.862	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
Pihak ketiga			*Third parties*
Lainnya	35.120	456.222	*Others*
Subtotal	**96.365**	**666.037**	***Subtotal***
Dikurangi: Cadangan kerugian kredit ekspektasian	(24.086)	(24.086)	*Less: Allowance for expected credit loss*
Aset lancar lainnya - neto	**72.279**	**641.951**	***Other current assets - net***

Manajemen berkeyakinan bahwa cadangan kerugian kredit ekspektasian aset lancar lainnya cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya aset lancar lainnya.

Management believes that the allowance for expected credit loss of other current assets is adequate to cover possible losses on uncollectible other current assets.

Piutang non usaha tidak dijaminkan, tidak dibebani bunga dan penyelesaiannya akan dilakukan secara tunai.

Non-trade receivables are unsecured, non-interest bearing and will be settled in cash.

Mutasi cadangan kerugian kredit ekspektasian yang didasarkan pada penilaian kolektif adalah sebagai berikut:

Movements in the allowance for expected credit loss, which are based on collective assessment, are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Saldo awal	24.086	25.829	*Beginning balance*
Pembalikan cadangan kerugian kredit ekspektasian	-	(1.743)	*Reversal allowance for expected credit loss*
Saldo akhir	**24.086**	**24.086**	***Ending balance***

Lihat Catatan 36 untuk rincian saldo dan transaksi dengan pihak berelasi.

Refer to Note 36 for details of balances and transaction with related parties.

8. UANG MUKA PEMBELIAN ASET TETAP - NETO / *8. ADVANCE PAYMENTS FOR PURCHASE OF FIXED ASSETS - NET*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Infrastruktur Telekomunikasi Indonesia	4.467	4.467	*PT Infrastruktur Telekomunikasi Indonesia*
Pihak ketiga	21.276	37.111	*Third parties*
Dikurangi:			*Less:*
Penyisihan penurunan nilai	(4.467)	(4.467)	*Allowance for impairment losses*
Total	**21.276**	**37.111**	***Total***

Lihat Catatan 36 untuk rincian saldo dan transaksi dengan pihak berelasi.

Refer to Note 36 for details of balances and transaction with related parties.

Seluruh uang muka adalah dalam mata uang Rupiah.

All advance payments are denominated in Rupiah.

Uang muka pembelian aset tetap merupakan pembayaran kas di muka yang dilakukan oleh Grup untuk pembangunan menara dan panel.

Advances for purchase of fixed assets represent prepayments made by the Group for the construction of towers and panel.

Mutasi cadangan kerugian kredit ekspektasian uang muka pembelian aset tetap adalah sebagai berikut:

Movements in the allowance for expected credit loss of advance payments for purchase of fixed assets are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Saldo awal	4.467	4.467	*Beginning balance*
Penambahan/(pembalikan) kerugian kredit ekspektasian, neto	-	-	*Addition/(reversal) of expected credit loss, net*
Saldo akhir	**4.467**	**4.467**	***Ending balance***

Manajemen berkeyakinan bahwa cadangan kerugian kredit ekspektasian uang muka pembelian aset tetap cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya uang muka pembelian aset tetap.

Management believes that the allowance for expected credit loss of advance payments for purchase of fixed assets is adequate to cover possible losses on uncollectible advance payment for purchase of fixed asset.

9. ASET TETAP - NETO / *9. FIXED ASSETS - NET*

	31 Desember/ *December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	**Penambahan/ *Additions***	**Pengurangan/ *Deductions***	**Reklasifikasi/ *Reclassification***	**Saldo Akhir/ *Ending Balance***	
Biaya Perolehan						***At Cost***
Tanah	5.764	-	-	2.103	7.867	*Land*
Bangunan	11.029.600	9.412	-	667.121	11.706.133	*Buildings*
Peralatan dan instalasi transmisi	37.213.109	22.479	-	731.050	37.966.638	*Transmission equipment and installation*
Jaringan kabel	3.060.842	-	-	309.548	3.370.390	*Cable network*
Catu daya	5.097.933	6.423	-	408.434	5.512.790	*Power supply*
Peralatan telekomunikasi lainnya	35.975	-	-	4.888	40.863	*Other telecommunication equipment*
Peralatan kantor	119.047	7.292	-	9.440	135.779	*Office equipment*
Kendaraan	6.640	-	-	-	6.640	*Vehicles*
Biaya langsung awal sewa operasi	894.672	199.701	-	-	1.094.373	*Initial direct costs of operating leases*
Subtotal	57.463.582	245.307	-	2.132.584	59.841.473	*Subtotal*
Aset dalam penyelesaian	658.908	1.857.781	-	(2.132.584)	384.105	*Construction in progress*
Total biaya perolehan	**58.122.490**	**2.103.088**	**-**	**-**	**60.225.578**	***Total cost***
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	(2.501.530)	(283.380)	-	-	(2.784.910)	*Buildings*
Peralatan dan instalasi transmisi	(5.988.326)	(935.941)	-	-	(6.924.267)	*Transmission equipment and installation*
Jaringan kabel	(267.981)	(127.459)	-	-	(395.440)	*Cable network*
Catu daya	(3.389.170)	(431.116)	-	-	(3.820.286)	*Power supply*
Peralatan telekomunikasi lainnya	(19.116)	(10.683)	-	-	(29.799)	*Other telecommunication equipment*
Peralatan kantor	(93.075)	(14.567)	-	-	(107.642)	*Office equipment*
Kendaraan	(4.565)	(789)	-	-	(5.354)	*Vehicles*
Biaya langsung awal sewa operasi	(307.663)	(92.611)	-	-	(400.274)	*Initial direct costs of operating leases*
Total akumulasi penyusutan	**(12.571.426)**	**(1.896.546)**	**-**	**-**	**(14.467.972)**	***Total accumulated depreciation***
Dikurangi: Penyisihan penurunan nilai	(310.829)	(62.871)	-	-	(373.700)	*Less: Allowance for impairment losses*
Nilai tercatat	**45.240.235**				**45.383.906**	***Carrying amount***

9. ASET TETAP - NETO (lanjutan) / *9. FIXED ASSETS - NET (continued)*

	31 Desember/ *December 31, 2024*					
	Saldo Awal/ *Beginning Balance*	**Penambahan/ *Additions***	**Pengurangan/ *Deductions***	**Reklasifikasi/ *Reclassification***	**Saldo Akhir/ *Ending Balance***	
Biaya Perolehan						***At Cost***
Tanah	5.764	-	-	-	5.764	*Land*
Bangunan	9.878.739	1.208	(23.184)	1.172.837	11.029.600	*Buildings*
Peralatan dan instalasi transmisi	36.175.114	3.587	(188.422)	1.222.830	37.213.109	*Transmission equipment and installation*
Jaringan kabel	2.812.428	230.142	(367)	18.639	3.060.842	*Cable network*
Catu daya	4.923.454	724	(12.560)	186.315	5.097.933	*Power supply*
Peralatan telekomunikasi lainnya	16.946	-	-	19.029	35.975	*Other telecommunication equipment*
Peralatan kantor	99.528	-	(29)	19.548	119.047	*Office equipment*
Kendaraan	4.688	-	-	1.952	6.640	*Vehicles*
Biaya langsung awal sewa operasi	628.915	266.640	(883)	-	894.672	*Initial direct costs of operating leases*
Subtotal	54.545.576	502.301	(225.445)	2.641.150	57.463.582	*Subtotal*
Aset dalam penyelesaian	588.886	2.711.172	-	(2.641.150)	658.908	*Construction in progress*
Total biaya perolehan	**55.134.462**	**3.213.473**	**(225.445)**	**-**	**58.122.490**	***Total cost***
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	(2.258.922)	(262.018)	18.603	807	(2.501.530)	*Buildings*
Peralatan dan instalasi transmisi	(5.128.743)	(934.705)	74.099	1.023	(5.988.326)	*Transmission equipment and installation*
Jaringan kabel	(130.878)	(137.470)	367	-	(267.981)	*Cable network*
Catu daya	(2.978.715)	(419.947)	9.492	-	(3.389.170)	*Power supply*
Peralatan telekomunikasi lainnya	(8.947)	(10.169)	-	-	(19.116)	*Other telecommunication equipment*
Peralatan kantor	(82.472)	(10.632)	29	-	(93.075)	*Office equipment*
Kendaraan	(3.843)	(722)	-	-	(4.565)	*Vehicles*
Biaya langsung awal sewa operasi	(233.881)	(74.665)	883	-	(307.663)	*Initial direct costs of operating leases*
Total akumulasi penyusutan	**(10.826.401)**	**(1.850.328)**	**103.473**	**1.830**	**(12.571.426)**	***Total accumulated depreciation***
Dikurangi: Penyisihan penurunan nilai	(311.533)	2.534	-	(1.830)	(310.829)	*Less: Allowance for impairment losses*
Nilai tercatat	**43.996.528**				**45.240.235**	***Carrying amount***

Rincian beban penyusutan aset tetap yang dibebankan ke dalam beban pokok pendapatan adalah sebagai berikut:

Details of depreciation expense of fixed assets, which were charged to cost of revenues are as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Beban penyusutan aset tetap	1.896.546	1.850.328	*Depreciation expenses of fixed assets*
Rugi penurunan (pemulihan) nilai aset tetap	62.871	(2.534)	*Impairment loss (recovery) of fixed assets*

9. ASET TETAP - NETO (lanjutan)

Rincian aset dalam penyelesaian beserta persentase penyelesaian terhadap nilai kontrak adalah sebagai berikut:

9. *FIXED ASSETS - NET (continued)*

Details of assets in progress along with the percentage of completion of the contract value are as follows:

31 Desember 2025	Persentase penyelesaian/ *Percentage of completion*	Akumulasi biaya/ *Accumulated cost*	Estimasi penyelesaian/ *Estimated completion*	*December 31, 2025*
Peralatan dan instalasi transmisi	5%-95%	59.103	Januari 2026 - Juni 2026	*Transmission equipment and installation*
Bangunan	5%-95%	168.391	Januari 2026 - Juni 2026	*Building*
Jaringan kabel	5%-95%	63.236	Januari 2026 - Juni 2026	*Cable network*
Catu daya	5%-95%	93.375	Januari 2026 - Juni 2026	*Power supply*
Total		**384.105**		***Total***

31 Desember 2024	Persentase penyelesaian/ *Percentage of completion*	Akumulasi biaya/ *Accumulated cost*	Estimasi penyelesaian/ *Estimated completion*	*December 31, 2024*
Peralatan dan instalasi transmisi	5%-95%	139.756	Januari 2025 - Juni 2025	*Transmission equipment and installation*
Bangunan	5%-95%	394.450	Januari 2025 - Juni 2025	*Buildings*
Jaringan kabel	5%-95%	54.789	Januari 2025 - Juni 2025	*Cable network*
Catu daya	5%-95%	69.913	Januari 2025 - Juni 2025	*Power supply*
Total		**658.908**		***Total***

Pada tanggal 31 Desember 2025 dan 2024, cadangan penurunan nilai atas aset dalam penyelesaian masing-masing sebesar Rp47.067 dan Rp46.399 disajikan secara neto pada mutasi aset tetap sebagai aset dalam penyelesaian. Manajemen meyakini bahwa cadangan penurunan nilai atas aset dalam penyelesaian yang dibentuk cukup untuk menutup kerugian yang mungkin timbul.

As of December 31, 2025 and 2024, the allowance for impairment of construction in progress amounted to Rp47,067 and Rp46,399, respectively, disclosed net in the movement of fixed assets as assets in progress. Management believes that the allowance for impairment of construction in progress is sufficient to cover possible losses.

Termasuk di dalam saldo aset tetap dalam penyelesaian pada 31 Desember 2025 dan 2024 adalah saldo komponen material untuk pembangunan menara telekomunikasi masing-masing sebesar Rp43.918 dan Rp103.208.

Included in the balance of constructions in-progress as of December 31, 2025 and 2024 are the materials of components for the construction of telecommunication towers amounting to Rp43,918 and Rp103,208, respectively.

9. ASET TETAP - NETO (lanjutan)

Termasuk dalam aset tetap adalah biaya langsung awal sewa operasi terkait perolehan pendapatan sewa menara yang diamortisasi sepanjang masa kontrak sewa menara dengan penyewa yang terkait.

Nilai buku atas biaya langsung awal sewa operasi pada 31 Desember 2025 dan 2024 adalah masing-masing sebesar Rp694.100 dan Rp587.009.

Pada tanggal 31 Desember 2025 dan 2024, Grup melakukan pengujian penurunan nilai terhadap aset tetap dengan menentukan jumlah terpulihkan dengan menghitung nilai pakai atas aset tetap yang dimiliki oleh Grup. Pada tanggal 31 Desember 2025 dan 2024, pengujian penurunan nilai menggunakan proyeksi penggunaan nilai pakai atas aset tetap tersebut dan didiskontokan dengan menggunakan tingkat diskonto tahunan masing-masing sebesar 9,57% dan 9,65%.

Berdasarkan simulasi yang rasional, dengan seluruh variabel-variabel lain tidak berubah, analisis sensitivitas atas perubahan tingkat diskonto pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

9. FIXED ASSETS - NET (continued)

Included in fixed assets are the initial direct costs of operating leases related to the acquisition of tower rental income, which are amortized over the term of the tower lease contracts with the related lessees.

The book value of initial direct costs of operating leases as of December 31, 2025 and 2024 amounted to Rp694,100 and Rp587,009, respectively.

As of December 31, 2025 and 2024, the Group did impairment testing on fixed assets by determining the recoverable amount by calculating the value in use of fixed assets owned by the Group. As of December 31, 2025 and 2024, the impairment test uses the projected value in use of the fixed assets and is discounted using an annual discount rate for 9.57% and 9.65%, respectively.

Based on a sensible simulation, with all other variables held constant, sensitivity analysis on the discount rate as of December 31, 2025 and 2024 is as follows:

Asumsi Utama	Kenaikan/(Penurunan)/ *Increase/(Decrease)*	(Penurunan)/Kenaikan Laba Sebelum Pajak Penghasilan/ *(Decrease)/Increase in Profit Before Tax*	*Key Assumptions*
31 Desember 2025			*December 31, 2025*
Tingkat diskonto	100/(100) Basis poin/ *Basis points*	(495)/573	*Discount rate*
31 Desember 2024			*December 31, 2024*
Tingkat diskonto	100/(100) Basis poin/ *Basis points*	(2.715)/2.370	*Discount rate*

Rincian rugi penurunan nilai aset tetap adalah sebagai berikut:

Details of impairment losses of fixed assets are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Saldo awal	(310.829)	(311.533)	*Beginning balance*
Pembalikan/ (penambahan) tahun berjalan	(62.871)	2.534	*Reversal/ (addition) during the year*
Penyesuaian	-	(1.830)	*Adjustment*
Saldo akhir	**(373.700)**	**(310.829)**	***Ending balance***

9. ASET TETAP - NETO (lanjutan)

Penambahan penyisihan penurunan nilai aset tetap tersebut diakui sebagai bagian dari beban penyusutan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Manajemen berkeyakinan bahwa saldo penyisihan penurunan nilai aset tetap cukup untuk menutup kerugian yang mungkin timbul.

Pada tanggal 31 Desember 2025 dan 2024, aset tetap, kecuali tanah telah diasuransikan terhadap kerugian dari kebakaran dan risiko lainnya dengan nilai total pertanggungan masing-masing sebesar Rp31.853.328 dan Rp32.252.119. Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset yang dipertanggungkan.

Pada tanggal 31 Desember 2025 dan 2024, penerimaan dan keuntungan bersih atas penjualan aset tetap adalah sebagai berikut:

9. FIXED ASSETS - NET (continued)

Addition allowance impairment losses of fixed assets was recognized as part of depreciation expense in the consolidated statements of profit or loss and other comprehensive income.

Management believes that the allowance for impairment losses of fixed assets is adequate to cover possible losses.

As of December 31, 2025 and 2024, fixed assets excluding land, have been insured against losses from fire and other risks with a total insurance coverage of Rp31,853,328 and Rp 32,252,119, respectively. Management believes that the insurance coverage are adequate to cover possible losses arising from such risks.

As of December 31, 2025 and 2024, the proceeds of, and net gain from the sales of certain property and equipment were as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Penerimaan	-	153.574	*Proceeds*
Nilai buku bersih	-	(121.971)	*Net book value*
Keuntungan bersih	**-**	**31.603**	***Net gain***

Pada tanggal 31 Desember 2025 dan 2024, nilai buku atas aset tetap yang tidak dipakai sementara sebesar Rp279.385 dan Rp220.952.

As of December 31, 2025 and 2024, net book value of fixed assets that are temporarily not being used amounted to Rp279,385 and Rp220,952.

Pada tanggal 31 Desember 2025 dan 2024, tidak terdapat aset tetap yang dihentikan dari penggunaan aktif dan tidak diklasifikasikan sebagai tersedia untuk dijual.

As of December 31, 2025 and 2024, there are no fixed assets that have been discontinued from active use and are not classified as available for sale.

Pada tanggal 31 Desember 2025 dan 2024, nilai perolehan aset tetap Grup yang telah disusutkan penuh namun masih digunakan adalah masing-masing sebesar Rp162.231 dan Rp102.680.

As of December 31, 2025 and 2024, the cost of fully depreciated fixed assets of the Group which are still used is Rp162,231 and Rp102,680, respectively.

10. ASET HAK-GUNA DAN LIABILITAS SEWA

Tanah, bangunan, peralatan dan instalasi transmisi, peralatan kantor, dan kendaraan termasuk kedalam nilai-nilai berikut terkait dengan aset hak-guna:

10. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

Land, buildings, transmission equipment and installation, office equipment, and vehicles are included in the following values in relation to right-of-use assets:

	31 Desember/ *December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	*Saldo Akhir/ Ending Balance*	
Aset hak-guna						***Right-of-use assets***
Tanah	9.473.980	2.071.604	(641.161)	-	10.904.423	*Land*
Bangunan	216.033	58.353	(27.395)	-	246.991	*Buildings*
Peralatan dan instalasi transmisi	2.064.872	133.997	(301.372)	-	1.897.497	*Transmission equipment and installation*
Peralatan kantor	6.770	12.830	(18.516)	-	1.084	*Office equipment*
Kendaraan	7.504	7.550	(11.940)	-	3.114	*Vehicles*
Subtotal	**11.769.159**	**2.284.334**	**(1.000.384)**	**-**	**13.053.109**	***Subtotal***
Akumulasi Penyusutan						***Accumulated Depreciation***
Tanah	(3.102.171)	(1.134.723)	603.128	-	(3.633.766)	*Land*
Bangunan	(92.618)	(51.463)	27.391	-	(116.690)	*Buildings*
Peralatan dan instalasi transmisi	(889.026)	(246.684)	234.174	-	(901.536)	*Transmission equipment and installation*
Peralatan kantor	(4.478)	(14.799)	18.516	-	(761)	*Office equipment*
Kendaraan	(3.390)	(10.324)	11.941	-	(1.773)	*Vehicles*
Subtotal	**(4.091.683)**	**(1.457.993)**	**895.150**	**-**	**(4.654.526)**	***Subtotal***
Nilai buku bersih	**7.677.476**				**8.398.583**	***Net book value***

	31 Desember/ *December 31, 2024*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	*Pengurangan/ Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Aset hak-guna						***Right-of-use assets***
Tanah	8.324.636	1.508.992	(359.648)	-	9.473.980	*Land*
Bangunan	211.222	17.491	(12.680)	-	216.033	*Buildings*
Peralatan dan instalasi transmisi	2.067.811	147.700	(150.639)	-	2.064.872	*Transmission equipment and installation*
Peralatan kantor	19.781	13.510	(26.521)	-	6.770	*Office equipment*
Kendaraan	8.264	12.283	(13.043)	-	7.504	*Vehicles*
Subtotal	**10.631.714**	**1.699.976**	**(562.531)**	**-**	**11.769.159**	***Subtotal***
Akumulasi Penyusutan						***Accumulated Depreciation***
Tanah	(2.306.666)	(1.058.470)	262.965	-	(3.102.171)	*Land*
Bangunan	(58.450)	(46.848)	12.680	-	(92.618)	*Buildings*
Peralatan dan instalasi transmisi	(766.844)	(265.255)	143.073	-	(889.026)	*Transmission equipment and installation*
Peralatan kantor	(17.831)	(13.168)	26.521	-	(4.478)	*Office equipment*
Kendaraan	(4.134)	(12.299)	13.043	-	(3.390)	*Vehicles*
Subtotal	**(3.153.925)**	**(1.396.040)**	**458.282**	**-**	**(4.091.683)**	***Subtotal***
Nilai buku bersih	**7.477.789**				**7.677.476**	***Net book value***

10. ASET HAK-GUNA DAN LIABILITAS SEWA (lanjutan) / *10. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)*

Rincian beban aset hak-guna adalah sebagai berikut: / *Details of expenses of right-of-use asset are as follows:*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Beban amortisasi aset hak-guna	1.457.993	1.396.040	*Amortization of right-of-use assets*
Beban bunga sewa	160.510	165.498	*Lease interest expense*
Total	**1.618.503**	**1.561.538**	***Total***

Berdasarkan penilaian manajemen Grup, tidak ada kejadian-kejadian atau perubahan-perubahan keadaan yang mengindikasikan adanya penurunan nilai aset hak-guna pada tanggal 31 Desember 2025 dan 2024.

Based on the evaluation of the Group's management, there are no events or changes in circumstances which may indicate impairment in value of right-of-use assets as of December 31, 2025 and 2024.

Pembayaran liabilitas sewa minimum adalah sebagai berikut: / *The lease liabilities minimum payments are as follows:*

	31 Desember/ *December 31, 2025*	**31 Desember/ *December 31, 2024***	
Total estimasi pembayaran sewa minimum	3.047.577	3.289.522	*Total estimated future minimum lease payments*
Bunga yang belum diamortisasi	(735.607)	(871.045)	*Unamortized interest*
Nilai kini bersih atas pembayaran minimum sewa	2.311.970	2.418.477	*Net present value of minimum lease payments*
Bagian yang jatuh tempo dalam satu tahun	(339.137)	(373.031)	*Current maturities*
Bagian jangka panjang	**1.972.833**	**2.045.446**	***Long-term portion***

Mutasi liabilitas sewa pembiayaan adalah sebagai berikut: / *Movement of lease liabilities are as follows:*

	31 Desember/ *December 31, 2025*	**31 Desember/ *December 31, 2024***	
Saldo awal	2.418.477	2.440.126	*Beginning balance*
Penambahan	2.284.334	1.699.976	*Additions*
Bunga	160.510	165.498	*Interest*
Pengurangan	(82.325)	(83.586)	*Deductions*
Pembayaran	(2.469.026)	(1.803.537)	*Payment*
Saldo akhir	**2.311.970**	**2.418.477**	***Ending balance***
Bagian yang jatuh tempo dalam satu tahun	(339.137)	(373.031)	*Current maturities*
Bagian jangka panjang	**1.972.833**	**2.045.446**	***Long-term portion***

10. ASET HAK-GUNA DAN LIABILITAS SEWA (lanjutan)

10. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)

Komitmen Grup terkait sewa operasi adalah sebagai berikut:

The Group's commitments related to operating leases are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
1 tahun	488.008	525.690	*1 year*
Antara 1 - 5 tahun	1.154.964	1.039.921	*Between 1 - 5 years*
Diatas 5 tahun	1.404.605	1.723.911	*Over 5 years*
Total	**3.047.577**	**3.289.522**	***Total***

11. ASET TAKBERWUJUD - NETO

11. INTANGIBLE ASSETS - NET

	31 Desember/ *December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						***At Cost***
Hubungan pelanggan dari akuisisi aset	1.342.452	5.514	-	-	1.347.966	*Customer relationships from acquisition of assets*
Hubungan pelanggan dari akuisisi Entitas Anak	193.999	-	-	-	193.999	*Customer relationships from acquisition of Subsidiary*
Aset takberwujud lainnya	169.040	10.432	-	-	179.472	*Other intangible assets*
Total biaya perolehan	**1.705.491**	**15.946**	**-**	**-**	**1.721.437**	***Total cost***
Akumulasi Amortisasi						***Accumulated Amortization***
Hubungan pelanggan dari akuisisi aset	(488.431)	(80.235)	-	-	(568.666)	*Customer relationships from acquisition of assets*
Hubungan pelanggan dari akuisisi Entitas Anak	(146.990)	(7.320)	-	-	(154.310)	*Customer relationships from acquisition of Subsidiary*
Aset takberwujud lainnya	(120.144)	(28.078)	-	-	(148.222)	*Other intangible assets*
Total Akumulasi Amortisasi	**(755.565)**	**(115.633)**	**-**	**-**	**(871.198)**	***Total Accumulated Amortization***
Nilai buku neto	**949.926**				**850.239**	***Net book value***

11. ASET TAKBERWUJUD - NETO (lanjutan) / *11. INTANGIBLE ASSETS - NET (continued)*

	31 Desember/ *December 31, 2024*					
	Saldo Awal/ *Beginning Balance*	**Penambahan/ *Additions***	**Pengurangan/ *Deductions***	**Reklasifikasi/ *Reclassification***	**Saldo Akhir/ *Ending Balance***	
Biaya Perolehan						***At Cost***
Hubungan pelanggan dari akuisisi aset	1.339.460	3.398	(406)	-	1.342.452	*Customer relationships from acquisition of assets*
Hubungan pelanggan dari akuisisi Entitas Anak	193.999	-	-	-	193.999	*Customer relationships from acquisition of Subsidiary*
Aset takberwujud lainnya	117.177	51.863	-	-	169.040	*Other intangible assets*
Total biaya perolehan	**1.650.636**	**55.261**	**(406)**	**-**	**1.705.491**	***Total cost***
Akumulasi Amortisasi						***Accumulated Amortization***
Hubungan pelanggan dari akuisisi aset	(401.559)	(76.714)	394	(10.552)	(488.431)	*Customer relationships from acquisition of assets*
Hubungan pelanggan dari akuisisi Entitas Anak	(148.792)	(8.023)	-	9.825	(146.990)	*Customer relationships from acquisition of Subsidiary*
Aset takberwujud lainnya	(81.820)	(39.051)	-	727	(120.144)	*Other intangible assets*
Total Akumulasi Amortisasi	**(632.171)**	**(123.788)**	**394**	**-**	**(755.565)**	***Total Accumulated Amortization***
Nilai buku neto	**1.018.465**				**949.926**	***Net book value***

Rincian beban amortisasi aset takberwujud yang dibebankan ke dalam kelompok beban amortisasi adalah sebagai berikut:

Details of amortization expense of intangible assets which were charged to amortization expenses are as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Amortisasi aset takberwujud	115.633	123.788	*Amortization of intangible assets*

Pada tanggal 31 Desember 2025 dan 2024, Grup telah melakukan percepatan amortisasi atas aset takberwujud yang terindikasi terjadi penurunan nilai aset takberwujud.

As of December 31, 2025 and 2024, the Group has accelerated the amortization of intangible assets which indicated an impairment in the value of intangible assets.

12. *GOODWILL*

Saldo *goodwill* yang timbul dari transaksi akuisisi PST pada tahun 2019, pada tanggal 31 Desember 2025 dan 2024, adalah masing-masing sebesar Rp466.719.

Pada tanggal 31 Desember 2025 dan 2024, Grup melakukan pengujian penurunan nilai setiap tahun untuk unit penghasil kas tersebut berdasarkan nilai wajar dikurangi biaya untuk menjual dan nilai yang digunakan dengan menggunakan proyeksi arus kas yang didiskontokan. Pada tanggal 31 Desember 2025 dan 2024, pengujian penurunan nilai menggunakan proyeksi arus kas yang telah disetujui manajemen menggunakan tingkat diskonto tahunan masing-masing sebesar 7,05% dan 11,37% .

Pada tanggal 31 Desember 2025 dan 2024, manajemen berkeyakinan bahwa tidak terdapat penurunan nilai *goodwill*.

12. *GOODWILL*

The outstanding balance of goodwill which arose from the acquisition of PST in 2019, as of December 31, 2025 and 2024 amounted to Rp466,719, respectively.

As of December 31, 2025 and December 31, 2024, the Group performed their annual impairment tests on the cash generating unit based on fair value less cost to sell and value in use using discounted cash flow projections. As of December 31, 2025 and 2024, the impairment tests use cash flows projections which have been approved by management using annual discount rate of 7.05% and 11.37%, respectively.

As of December 31, 2025 and 2024, management believes that there was no impairment in the value of goodwill.

13. ASET TIDAK LANCAR LAINNYA / *13. OTHER NON-CURRENT ASSETS*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Setoran jaminan			*Guarantee deposits*
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telkom Landmark Tower	1.489	417	*PT Telkom Landmark Tower*
PT Sarana Usaha Sejahtera Insanpalapa	350	350	*PT Sarana Usaha Sejahtera Insanpalapa*
Pihak ketiga	1.831	1.096	*Third parties*
Beban ditangguhkan			*Deffered charges*
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telekomunikasi Selular	13.500	31.500	*PT Telekomunikasi Selular*
Pihak ketiga	68.145	205.512	*Third parties*
Total	**85.315**	**238.875**	***Total***

Beban ditangguhkan merupakan insentif sewa ditangguhkan yang diberikan kepada beberapa pelanggan. Insentif sewa akan diamortisasi sepanjang umur sewa.

Lihat Catatan 36 untuk informasi pihak-pihak berelasi.

Deferred charges represent deferred rental incentives provided to some customers. Rental incentives will be amortized over the term of the lease.

Refer to Note 36 for details of related parties information.

14. OBLIGASI / *14. BONDS*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Obligasi berkelanjutan tahap I	-	237.578	*Shelf Register Bonds phase I*
Sukuk Ijarah berkelanjutan tahap I	-	9.780	*Sukuk Ijarah Shelf Register phase I*
Total	**-**	**247.358**	***Total***

Obligasi / *Bonds*

Pada tanggal 4 Juli 2024, Perseroan menerbitkan Obligasi berkelanjutan tahap I dengan nilai nominal Rp240.225. Jatuh tempo Obligasi tersebut adalah 370 hari kalender setelah tanggal penerbitan Obligasi dengan bunga 6,50% per tahun yang akan dibayarkan setiap 3 bulan (triwulan) sesuai dengan tanggal pembayaran bunga Obligasi. Pembayaran Bunga Obligasi pertama telah dilakukan pada tanggal 4 Oktober 2024, sedangkan pembayaran bunga Obligasi terakhir sekaligus nilai pokok Obligasi dilakukan pada tanggal 14 Juli 2025.

On July 4, 2024, the Company issued Shelf Register Bonds phase I with a nominal value of Rp240,225. The term of Bonds is 370 calendar days after the Bonds issuance date with annual interest rate 6.50% which will be paid every 3 months (quarterly) according to the Bonds interest payment date. The first Bonds interest paid on October 4, 2024, while the final Bonds interest payment as well as the Bonds principal value made on July 14, 2025.

Perseroan telah menunjuk PT Bank Tabungan Negara (Persero) Tbk sebagai wali amanat yang akan menjadi perantara Perseroan dengan pemegang Obligasi.

The Company has engaged PT Bank Tabungan Negara (Persero) Tbk as trustee who will act as an intermediary between the Company and Bonds holders.

Penerbitan Obligasi berkelanjutan tahap I ini memperoleh hasil pemeringkatan dari PT Pemeringkat Efek Indonesia dengan peringkat idAAA. Fasilitas ini telah jatuh tempo pada tanggal 14 Juli 2025.

The issuance of these Shelf Register Bonds phase I was rated by PT Pemeringkat Efek Indonesia with idAAA rate. This facility matured on July 14, 2025.

Pada tanggal 14 Juli 2025, Perseroan telah melakukan pembayaran pokok sekaligus pelunasan untuk Obligasi berkelanjutan tahap I dengan nilai nominal Rp240.225

On July 14, 2025, the company made the principal payment and repayment for Bonds phase I and with a nominal value of Rp240,225.

Sukuk / *Sukuk*

Pada tanggal 4 Juli 2024, Perseroan menerbitkan Sukuk Ijarah berkelanjutan tahap I dengan nilai nominal Rp10.015. Jatuh tempo Sukuk tersebut adalah 370 hari kalender setelah tanggal penerbitan Sukuk dengan bunga 6,50% per tahun yang akan dibayarkan setiap 3 bulan (triwulan) sesuai dengan tanggal pembayaran bunga Sukuk. Pembayaran bagi hasil Sukuk pertama telah dilakukan pada tanggal 4 Oktober 2024, sedangkan pembayaran bagi hasil Sukuk terakhir sekaligus nilai pokok Sukuk dilakukan pada tanggal 14 Juli 2025.

On July 4, 2024, the Company issued Sukuk Ijarah Shelf Register phase I with a nominal value of Rp10,015. The term of Sukuk is 370 calendar days after the Bonds issuance date with annual profit sharing rate 6.50% which will be paid every 3 months (quarterly) according to the Sukuk profit sharing payment date. The first Sukuk profit sharing payment paid on October 4, 2024, while the final Sukuk profit sharing payment as well as the Sukuk principal value made on July 14, 2025.

14. OBLIGASI (lanjutan)

Sukuk (lanjutan)

Perseroan telah menunjuk PT Bank Tabungan Negara (Persero) Tbk sebagai wali amanat yang akan menjadi perantara Perseroan dengan pemegang Sukuk.

Pada tanggal 14 Juli 2025, Perseroan telah melakukan pembayaran pokok sekaligus pelunasan untuk Sukuk Ijarah berkelanjutan tahap I dengan nilai nominal Rp10.015.

14. BONDS (continued)

Sukuk (continued)

The Company has engaged PT Bank Tabungan Negara (Persero) Tbk as trustee who will act as an intermediary between the Company and Sukuk holders.

On July 14, 2025, the Company made the principal payment and repayment for Sukuk Ijarah Shelf Register phase I with a nominal value of Rp10,015.

15. PINJAMAN JANGKA PENDEK

Saldo pinjaman jangka pendek adalah sebagai berikut :

15. SHORT-TERM LOANS

Balance short-term loan is as follow:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			***Related parties (Note 36)***
PT Bank Mandiri (Persero) Tbk.	400.000	3.219.000	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	-	1.000.000	*PT Bank Negara Indonesia (Persero) Tbk.*
Total	**400.000**	**4.219.000**	***Total***

PT Bank Mandiri (Persero) Tbk. (“Mandiri”)

Perseroan

Pada tanggal 26 Juli 2022, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp3.000.000 yang telah dilakukan perubahan menjadi Rp3.450.000 diperuntukkan bagi pembiayaan kebutuhan modal umum Perseroan. Jangka waktu pembayaran 1 tahun dengan pembayaran penuh pada saat jatuh tempo dengan tingkat bunga yang ditentukan pada setiap penarikan dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing antara 4,92% sampai dengan 6,60% dan 6,00% sampai dengan 6,77% per tahun.

PT Bank Mandiri (Persero) Tbk. (“Mandiri”)

The Company

On Juli 26, 2022, the Company signed a Credit Facility Agreement with a maximum amount of Rp3,000,000 which has been amended to Rp3,450,000 remarked for financing the general capital expenditure needs of the Company. The payment term is 1 years with fully payment at the end of period with a determined interest rate on each withdrawal with an effective interest rate for 2025 and 2024 ranging from 4.92% to 6.60% and 6.00% to 6.77% per annum, respectively.

15. PINJAMAN JANGKA PENDEK (lanjutan)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (lanjutan)

Perseroan (lanjutan)

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024, adalah masing-masing sebesar Rp400.000 dan Rp3.200.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp2.100.000 dan Rp7.000.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp4.900.000 and Rp7.250.000.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- Rasio *Debt* dibanding EBITDA kurang dari 5 (lima) kali dan;
- EBITDA dibanding *beban bunga* lebih dari 4 (empat) kali.

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Grup atas pinjaman ini.

Entitas Anak

PT Persada Sokka Tama. ("PST")

Pada tanggal 23 Agustus 2023, PST menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp100.000 diperuntukan bagi pembiayaan kebutuhan modal kerja PST. Fasilitas kredit berlaku hingga 21 Mei 2025 dengan pembayaran penuh pada saat jatuh tempo dengan tingkat bunga yang ditentukan pada setiap penarikan dengan tingkat suku bunga efektif selama 2025 antara 7,23% sampai dengan 7,47%.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah Rpnihil dan Rp19.000.

15. SHORT-TERM LOANS (continued)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (continued)

The Company (continued)

The balance of this loan as of December 31, 2025 and 2024, is Rp400,000 and Rp3,200,000, respectively.

Total drawdown of this facility during 2025 and 2024 amounted to Rp2,100,000 and Rp7,000,000.

Total payment of this facility during 2025 and 2024 was amounted to Rp4,900,000 and Rp7,250,000.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt to EBITDA ratio of less than 5 (five) times and;*
- *EBITDA to interest more than 4 (four) time.*

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Group for this loan.

Subsidiaries

PT Persada Sokka Tama. ("PST")

On August 23, 2023, PST signed a Credit Facility Agreement with a maximum amount of Rp100,000 remarked for financing the general capital expenditure needs of the PST. The credit facility is valid until May 21, 2025 with full payment upon maturity. with a determined interest rate on each withdrawal with an effective interest rate for 2025 ranging from 7.23% to 7.47%.

The balance of this loan as of December 31, 2025 and 2024 is Rpnil and Rp19,000.

15. PINJAMAN JANGKA PENDEK (lanjutan)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (lanjutan)

Entitas Anak (lanjutan)

PT Persada Sokka Tama. ("PST") (lanjutan)

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rp19.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp19.000 and Rpnihil.

Berdasarkan perjanjian tersebut, PST diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Interest Bearing Debt to Equity* tidak lebih dari 5 (lima) kali;
- *Interest Bearing Debt to* EBITDA tidak lebih dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* tidak kurang dari 100%.

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Grup atas pinjaman ini.

PT Bank Negara Indonesia (Persero) Tbk. ("BNI")

Perseroan

Pada tanggal 4 September 2024, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.000.000 yang diperuntukkan bagi pembiayaan kebutuhan modal kerja Perseroan. Fasilitas kredit berlaku hingga 2 September 2026 tahun dengan pembayaran penuh pada saat jatuh tempo dengan tingkat bunga yang ditentukan pada setiap penarikan dengan tingkat suku bunga efektif selama 2025 dan 2024 sebesar 6,00% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rpnihil dan Rp1.000.000.

15. SHORT-TERM LOANS (continued)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (continued)

Subsidiaries (continued)

PT Persada Sokka Tama. ("PST") (continued)

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rp19,000.

Total payment of this facility during 2025 and 2024 was amounted to Rp19,000 and Rpnil.

Based on the agreement, PST is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Interest Bearing Debt to Equity not more than 5 (five) times;*
- *Interest Bearing Debt to EBITDA not more than 5 (five) times; and*
- *Debt Service Coverage Ratio not less than 100%.*

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Group for this loan.

PT Bank Negara Indonesia (Persero) Tbk. ("BNI")

The Company

On September 4, 2024, the Company signed a Credit Facility Agreement with a maximum amount of Rp1,000,000 remarked for financing working capital expenditure needs of the Company. The credit facility is valid until September 2, 2026 with full payment upon maturity with a determined interest rate on each withdrawal with an effective interest rate for 2025 and 2024 of 6.00% per annum.

The balance of this loan as of December 31, 2025 and 2024 is Rpnill and Rp1,000,000.

15. PINJAMAN JANGKA PENDEK (lanjutan)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan).

Perseroan (lanjutan)

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rp1.000.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp1.000.000 and Rpnihil.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Interest Bearing Debt to Equity* tidak lebih dari 5 (lima) kali;
- *Interest Bearing Debt to* EBITDA tidak lebih dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* tidak kurang dari 100%.

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

MUFG Bank, Ltd. Cabang Jakarta ("MUFG")

Perseroan

Pada tanggal 21 Juni 2022, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.000.000 yang diperuntukkan bagi pembiayaan kebutuhan modal kerja Perseroan. Jangka waktu pembayaran 1 tahun dengan pembayaran penuh pada saat jatuh tempo dengan tingkat suku bunga efektif selama 2025 antara 5,57% sampai dengan 6,70% per tahun.

15. SHORT-TERM LOANS (continued)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)

The Company (continued)

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rp1,000,000.

Total payment of this facility during 2025 and 2024 was amounted to Rp1,000,000 and Rpnil.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Interest Bearing Debt to Equity not more than 5 (five) times;*
- *Interest Bearing Debt to EBITDA not more than 5 (five) times; and*
- *Debt Service Coverage Ratio not less than 100%.*

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

MUFG Bank, Ltd. Cabang Jakarta ("MUFG")

The Company

On June 21, 2022, the Company signed a Credit Facility Agreement with a maximum amount of Rp1,000,000 remarked for financing working capital expenditure needs of the Company. The payment term is 1 years with fully payment at the end of period with an effective interest rate for 2025 ranging from 5.57% to 6.70% per annum.

15. PINJAMAN JANGKA PENDEK (lanjutan)

MUFG Bank, Ltd. Cabang Jakarta ("MUFG")

Perseroan (lanjutan)

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp1.300.000 dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp1.300.000 and Rpnihil.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Interest Bearing Debt to Equity* tidak lebih dari 5 (lima) kali;
- *Interest Bearing Debt to* EBITDA tidak lebih dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* tidak kurang dari 100%.

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

PT Bank Rakyat Indonesia (Persero) Tbk. (“BRI”)

Perseroan

Pada tanggal 17 Oktober 2025, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.000.000 yang diperuntukkan bagi pembiayaan kebutuhan modal kerja Perseroan. Jangka waktu pembayaran 1 tahun dengan pembayaran penuh pada saat jatuh tempo dengan tingkat suku bunga efektif selama 2025 adalah 5,00%.

15. SHORT-TERM LOANS (continued)

MUFG Bank, Ltd. Cabang Jakarta ("MUFG")

The Company (continued)

The balance of this loan as of December 31, 2025 and 2024 is Rpnil and Rpnil.

Total drawdown of this facility during 2025 and 2024 amounted to Rp1,300,000 and Rpnil.

Total payment of this facility during 2025 and 2024 was amounted to Rp1,300,000 and Rpnil.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Interest Bearing Debt to Equity not more than 5 (five) times;*
- *Interest Bearing Debt to EBITDA not more than 5 (five) times; and*
- *Debt Service Coverage Ratio not less than 100%.*

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

PT Bank Rakyat Indonesia (Persero) Tbk. (“BRI”)

The Company

On October 17, 2025, , the Company signed a Credit Facility Agreement with a maximum amount of Rp1,000,000 remarked for financing working capital expenditure needs of the Company. The payment term is 1 years with fully payment at the end of period with an effective interest rate for 2025 at 5.00% per annum.

15. PINJAMAN JANGKA PENDEK (lanjutan)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") (lanjutan)

Perseroan (lanjutan)

Saldo pinjaman ini per tanggal 31 Desember 2025 adalah sebesar Rpnihil.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 adalah sebesar Rp200.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 adalah sebesar Rp200.000.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Interest Bearing Debt to Equity* tidak lebih dari 5 (lima) kali;
- *Interest Bearing Debt to* EBITDA tidak lebih dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* tidak kurang dari 100%.

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

15. SHORT-TERM LOANS (continued)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") (continued)

The Company (continued)

The balance of this loan as of December 31, 2025 is Rpnil.

Total drawdown of this facility during 2025 amounted to Rp200,000.

Total payment of this facility during 2025 amounted to Rp200,000.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Interest Bearing Debt to Equity not more than 5 (five) times;*
- *Interest Bearing Debt to EBITDA not more than 5 (five) times; and*
- *Debt Service Coverage Ratio not less than 100%.*

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

16. UTANG USAHA

Utang usaha terutama timbul atas pembelian material serta penggunaan jasa yang dibutuhkan untuk operasi Grup, dengan rincian sebagai berikut:

16. TRADE PAYABLES

Trade payables primarily arise from purchases of materials as well as purchases of services required for the Group's operations, with the following details:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			***Related parties (Note 36)***
PT Telkom Akses	144.141	167.451	*PT Telkom Akses*
PT Graha Sarana Duta	7.584	15	*PT Graha Sarana Duta*
PT Infomedia Nusantara	2.982	5.390	*PT Infomedia Nusantara*
PT Sigma Cipta Caraka	2.146	2.357	*PT Sigma Cipta Caraka*
PT Digital Aplikasi Solusi	1.469	-	*PT Digital Aplikasi Solusi*
PT Infomedia Solusi Humanika	1.465	-	*PT Infomedia Solusi Humanika*
PT Telkom Satelit Indonesia	992	-	*PT Telkom Satelit Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	668	141	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telkom Data Ekosistem	430	-	*PT Telkom Data Ekosistem*
PT Finnet Indonesia	110	-	*PT Finnet Indonesia*
PT Telkom Landmark Tower	77	770	*PT Telkom Landmark Tower*
PT Administrasi Medika	37	37	*PT Administrasi Medika*
PT PINS Indonesia	-	1.540	*PT PINS Indonesia*
Subtotal pihak berelasi	**162.101**	**177.701**	***Subtotal related parties***
Pihak ketiga	**1.206.652**	**1.799.651**	***Third parties***
Total	**1.368.753**	**1.977.352**	***Total***

16. UTANG USAHA (lanjutan)

16. TRADE PAYABLES (continued)

Analisa umur utang usaha adalah sebagai berikut:

The aging analysis of trade payables is as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
Lancar	123.441	151.796	*Current*
Telah jatuh tempo:			*Overdue:*
1 sampai 3 bulan	2.732	3.619	*1 to 3 Months*
4 sampai 6 bulan	5.101	6.668	*4 to 6 Months*
Lebih dari 6 bulan	30.827	15.618	*Over 6 months*
Subtotal pihak berelasi	**162.101**	**177.701**	***Subtotal related parties***
Pihak ketiga			*Third parties*
Lancar	914.858	1.537.249	*Current*
Telah jatuh tempo:			*Overdue:*
1 sampai 3 bulan	87.145	110.330	*1 to 3 Months*
4 sampai 6 bulan	31.237	9.388	*4 to 6 Months*
Lebih dari 6 bulan	173.412	142.684	*Over 6 months*
Subtotal pihak ketiga	**1.206.652**	**1.799.651**	***Subtotal third parties***
Total	**1.368.753**	**1.977.352**	***Total***

Utang usaha tidak dijamin, tidak dikenakan bunga dan umumnya dikenakan syarat pembayaran antara 1 hari sampai dengan 60 hari. Untuk penjelasan mengenai proses manajemen risiko likuiditas Grup, lihat Catatan 38.

Trade payables are unsecured, non-interest bearing and generally on 1 to 60 days terms of payment. For explanations on the Group's liquidity risk management processes, refer to Note 38.

Perseroan bekerja sama dengan PT Bank Rakyat Indonesia (Persero) Tbk, PT Bank Mandiri (Persero) Tbk, PT Bank HSBC Indonesia, PT Bank Permata Tbk, MUFG Ltd dan PT Maybank Indonesia Tbk. dalam fasilitas pembiayaan *supply chain*. Fasilitas tersebut dapat digunakan oleh pemasok Perseroan untuk memperoleh pembayaran atas tagihan yang telah disetujui oleh Perseroan untuk dibayarkan oleh bank sesuai dengan syarat dan ketentuan tertentu. Batas maksimum fasilitas yang diberikan kepada grup adalah sebesar Rp1.000.000. Pada tanggal 31 Desember 2025 dan 2024 fasilitas pembiayaan *supply chain* yang digunakan oleh pemasok Perseroan masing - masing sebesar Rp200.045 dan Rp159.801.

The Company established a supply chain financing facility with PT Bank Rakyat Indonesia (Persero) Tbk, PT Bank Mandiri (Persero) Tbk, PT Bank HSBC Indonesia, PT Bank Permata Tbk, MUFG Ltd and PT Maybank Indonesia Tbk. The facility can be used by the Company's suppliers to obtain payment for invoice that have been approved by the Company to be paid by the bank in accordance with certain terms and conditions. The maximum limit of the facility provided to the group is Rp1,000,000. As of December 31, 2025 and 2024, the supply chain financing facility used by the Company's suppliers was Rp200,045 and Rp159,801, respectively.

16. UTANG USAHA (lanjutan)

PT Persada Sokka Tama bekerja sama dengan MUFG Ltd. dalam fasilitas pembiayaan *supply chain*. Fasilitas tersebut dapat digunakan oleh pemasok PST untuk memperoleh pembayaran atas tagihan yang telah disetujui oleh PST untuk dibayarkan oleh bank sesuai dengan syarat dan ketentuan tertentu. Batas maksimum fasilitas yang diberikan kepada PST adalah sebesar Rp85.000. Pada tanggal 31 Desember 2025 dan 2024, fasilitas pembiayaan *supply chain* yang digunakan oleh pemasok PST adalah sebesar Rp49.997 dan Rp38.542.

16. TRADE PAYABLES (continued)

The Persada Sokka Tama established a supply chain financing facility with MUFG Ltd The facility can be used by PST suppliers to obtain payment for invoice that have been approved by PST to be paid by the bank in accordance with certain terms and conditions. The maximum limit of the facility provided to the PST is Rp85,000. As of December 31, 2025 and 2024, the supply chain financing facility used by PST suppliers was Rp49,997 and Rp38,542.

	31 December 2025/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Jumlah tercatat utang usaha yang termasuk dalam *supply chain facilities*	250.042	198.343	*Carrying amount of trade payable that are part of supply chain financing facilities*
Vendor yang telah menerima pembayaran	250.042	196.531	*Supplier have received payment*
Rentang tanggal jatuh tempo	1 - 3 bulan/*month*	1 - 3 bulan/*month*	*Due date period*

Tidak ada kombinasi bisnis material atau perbedaan nilai tukar mata uang asing yang akan mempengaruhi kewajiban berdasarkan pengaturan pembiayaan pemasok pada kedua periode tersebut.

There is no significant effect of business combinations or foreign exchange differences that would affect the liabilities under the supplier financing arrangements in either period.

Tidak ada perbedaan signifikan dari efek non kas pada jumlah tercatat utang usaha yang termasuk dalam pembiayaan pemasok grup.

There were no significant non-cash changes in carrying amount of the trade payables included in the group's supplier finance arrangement.

Seluruh utang usaha adalah dalam mata uang Rupiah.

All trade payables are denominated in Rupiah.

Lihat Catatan 36 untuk informasi pihak-pihak berelasi.

Refer to Note 36 for details on related party information.

17. UTANG LAIN-LAIN / *17. OTHER PAYABLES*

Pos lainnya merupakan kewajiban kepada karyawan dan utang kepada pihak ketiga. Seluruh utang lain-lain adalah dalam mata uang Rupiah.

Other items are liabilities to employees and account payables to other third parties. All other payables are denominated in Rupiah.

18. BEBAN YANG MASIH HARUS DIBAYAR / *18. ACCRUED EXPENSES*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Konstruksi dan pembelian aset tetap			***Construction and purchase of fixed assets***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	9.818	22.620	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Infomedia Nusantara	1.284	412	*PT Infomedia Nusantara*
PT Telkom Akses	-	4.416	*PT Telkom Akses*
Pihak ketiga	355.455	481.844	*Third parties*
Subtotal	**366.557**	**509.292**	***Subtotal***
Operasional dan pemeliharaan			***Operation and maintenance***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telkom Akses	13.735	-	*PT Infomedia Nusantara*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	4.594	9.685	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Graha Sarana Duta	4.490	9.885	*PT Graha Sarana Duta*
PT Sarana Usaha Sejahtera Insanpalapa	2.411	903	*PT Sarana Usaha Sejahtera Insanpalapa*
PT Sigma Cipta Caraka	583	607	*PT Sigma Cipta Caraka*
PT Infrastruktur Telekomunikasi Indonesia	192	192	*PT Infrastruktur Telekomunikasi Indonesia*
PT Finnet Indonesia	135	-	*PT Finnet Indonesia*
PT Multimedia Nusantara	64	29	*PT Multimedia Nusantara*
PT Infomedia Nusantara	60	941	*PT Infomedia Nusantara*
PT Telkom Data Ekosistem	12	-	*PT Telkom Data Ekosistem*
PT Telkom Landmark Tower	7	506	*PT Telkom Landmark Tower*
PT Administrasi Medika	4	4	*PT Administrasi Medika*
PT Telekomunikasi Selular	-	2.611	*PT Telekomunikasi Selular*
PT Metra Digital Media	-	100	*PT Metra Digital Media*
Pihak ketiga	497.099	568.381	*Third parties*
Subtotal	**523.386**	**593.844**	***Subtotal***

18. BEBAN YANG MASIH HARUS DIBAYAR (lanjutan) / *18. ACCRUED EXPENSES (continued)*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Bunga pinjaman			***Loan interest***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Bank Negara Indonesia (Persero) Tbk.	25.541	14.359	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Mandiri (Persero) Tbk.	6.117	26.202	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	220	991	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	1.821	3.553	*PT Bank Syariah Indonesia Tbk.*
Pihak ketiga	39.049	58.210	*Third parties*
Subtotal	**72.748**	**103.315**	***Subtotal***
Lain-lain			***Others***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	36.128	7.778	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Infomedia Solusi Humanika	804	-	*PT Infomedia Solusi Humanika*
PT Graha Sarana Duta	265	112	*PT Graha Sarana Duta*
PT Telkom Landmark Tower	51	8	*PT Telkom Landmark Tower*
Pihak ketiga	128.259	117.965	*Third parties*
Subtotal	**165.507**	**125.863**	***Subtotal***
Total	**1.128.198**	**1.332.314**	***Total***

19. LIABILITAS KONTRAK / *19. CONTRACT LIABILITIES*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Sewa menara telekomunikasi			***Telecomunication tower lease***
Pihak berelasi (Catatan 36)			***Related parties (Note 36)***
PT Telekomunikasi Selular	193.277	115.256	*PT Telekomunikasi Selular*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	1.192	1.625	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telekomunikasi Indonesia Internasional	134	134	*PT Telekomunikasi Indonesia Internasional*
Pihak ketiga	379.259	663.828	*Third parties*
Subtotal	**573.862**	**780.843**	***Subtotal***
Uang muka pekerjaan mekanikal elektrikal			***Advances for mechanical electrical services***
Pihak berelasi (Catatan 36)			***Related parties (Note 36)***
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	39.824	2.275	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
Subtotal	**39.824**	**2.275**	***Subtotal***
Uang muka jasa pengurusan IMB			***Advances for IMB management services***
Pihak berelasi (Catatan 36)			***Related parties (Note 36)***
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	1.555	1.555	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
Subtotal	**1.555**	1.555	***Subtotal***
Total	**615.241**	**784.673**	***Total***

Akun ini merupakan penerimaan kas dari pelanggan sehubungan dengan perjanjian sewa dan pendapatan lain yang memerlukan uang muka sesuai dengan perjanjian. Perseroan akan mengakui pendapatan pada saat penyerahan jasa terkait kepada pelanggan.

This account represents cash received from the customer related to lease agreement and other revenue that requires advance payment in accordance with the agreement. The Company will recognize revenue upon delivery service are rendered to the customers.

Lihat Catatan 36 untuk informasi pihak-pihak berelasi.

Refer to Note 36 for details on related party information.

20. PINJAMAN JANGKA PANJANG / *20. LONG-TERM LOANS*

Pinjaman jangka panjang per 31 Desember 2025 dan 2024 adalah sebagai berikut :

The long-term loan as of December 31, 2025 and 2024 is as follow:

31 Desember 2025	Jatuh tempo dalam 1 tahun/ *Current maturity within 1 year*	Jatuh tempo lebih dari 1 tahun/ *Maturity beyond 1 year*	Total	*December 31, 2025*
Pihak berelasi (Catatan 36)				***Related parties (Note 36)***
PT Bank Negara Indonesia (Persero) Tbk.	644.231	6.196.777	6.841.008	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Mandiri (Persero) Tbk.	892.364	3.730.136	4.622.500	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	416.749	1.249.748	1.666.497	*PT Bank Syariah Indonesia Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	28.965	231.721	260.686	*PT Bank Rakyat Indonesia (Persero) Tbk.*
Total pihak berelasi	**1.982.309**	**11.408.382**	**13.390.691**	***Total related parties***
Pihak ketiga				***Third parties***
PT Bank DBS Indonesia	433.200	1.083.600	1.516.800	*PT Bank DBS Indonesia*
PT Bank Permata	333.325	895.884	1.229.209	*PT Bank Permata*
PT Bank Central Asia Tbk.	222.092	888.818	1.110.910	*PT Bank Central Asia Tbk.*
PT Bank HSBC Indonesia	215.909	568.182	784.091	*PT Bank HSBC Indonesia*
PT CIMB Niaga Tbk.	333.333	416.667	750.000	*PT CIMB Niaga Tbk.*
Total pihak ketiga	**1.537.859**	**3.853.151**	**5.391.010**	***Total third parties***
Total pokok pinjaman jangka panjang	**3.520.168**	**15.261.533**	**18.781.701**	***Total principal of long-term loans***
Dikurangi:				*Less:*
Biaya pinjaman yang belum diamortisasi	(5.270)	(10.363)	(15.633)	*Unamortized costs of loans*
Neto	**3.514.898**	**15.251.170**	**18.766.068**	***Net***

20. PINJAMAN JANGKA PANJANG (lanjutan) / *20. LONG-TERM LOANS (continued)*

31 Desember 2024	Jatuh tempo dalam 1 tahun/ *Current maturity within 1 year*	Jatuh tempo lebih dari 1 tahun/ *Maturity beyond 1 year*	Total	*December 31, 2024*
Pihak berelasi (Catatan 36)				***Related parties (Note 36)***
PT Bank Syariah Indonesia Tbk.	416.667	1.666.580	2.083.247	*PT Bank Syariah Indonesia Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	291.667	1.414.686	1.706.353	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	169.041	760.686	929.727	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Mandiri (Persero) Tbk.	106.000	442.295	548.295	*PT Bank Mandiri (Persero) Tbk.*
Total pihak berelasi	**983.375**	**4.284.247**	**5.267.622**	*Total related parties*
Pihak ketiga				***Third parties***
PT Bank DBS Indonesia	1.033.333	1.766.667	2.800.000	*PT Bank DBS Indonesia*
PT CIMB Niaga Tbk.	333.334	1.333.333	1.666.667	*PT CIMB Niaga Tbk.*
PT Bank Central Asia Tbk.	310.005	1.276.897	1.586.902	*PT Bank Central Asia Tbk.*
PT Bank Permata	291.655	729.208	1.020.863	*PT Bank Permata*
PT Bank HSBC Indonesia	208.333	791.667	1.000.000	*PT Bank HSBC Indonesia*
PT Bank Danamon Indonesia Tbk.	90.909	-	90.909	*PT Bank Danamon Indonesia Tbk.*
Total pihak ketiga	**2.267.569**	**5.897.772**	**8.165.341**	***Total third parties***
Total pokok pinjaman jangka panjang	**3.250.944**	**10.182.019**	**13.432.963**	***Total principal of long-term loans***
Dikurangi:				*Less:*
Biaya pinjaman yang belum diamortisasi	(7.891)	(13.856)	(21.747)	*Unamortized costs of loans*
Neto	**3.243.053**	**10.168.163**	**13.411.216**	***Net***

Lihat Catatan 36 untuk informasi pihak-pihak berelasi.

Refer to Note 36 for details on related party information.

Biaya pinjaman merupakan biaya ditangguhkan yang berasal dari biaya komitmen, biaya perolehan pinjaman dan biaya provisi sehubungan dengan perolehan pinjaman dan diamortisasi selama masa pinjaman.

Costs of loans represent deferred charges arising from commitment fees, upfront fees and provision fees in relation to obtaining loans and is amortized over the respective term of the loan.

20. PINJAMAN JANGKA PANJANG (lanjutan)

Rincian amortisasi atas biaya pinjaman dan biaya komitmen yang dibebankan ke dalam kelompok beban usaha adalah berikut ini:

20. LONG-TERM LOANS (continued)

Details of amortization of costs of loans and commitment fees which were charged to operating expenses are as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	2024	
Amortisasi biaya pinjaman	10.222	13.320	*Amortization of costs of loans*

PT Bank Syariah Indonesia Tbk. (“BSI”)

Pada tanggal 18 September 2024, Perseroan menandatangani Perjanjian Fasilitas Pembiayaan Musyarakah Mutanaqishah (MMQ) dengan jumlah akad sebesar Rp2.291.621 untuk keperluan pembiayaan *refinancing* pinjaman. Jangka waktu pinjaman adalah 63 bulan dengan pengembalian setiap semester. Nisbah bagi hasil atas pendapatan ujrah adalah sebesar 82,13% untuk Perseroan dan 17,87% untuk BSI dengan suku bunga efektif selama 2025 dan 2024 adalah sebesar 4,92% sampai dengan 7,17% dan 7,82% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 18 Desember 2029.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp1.666.497 dan Rp2.083.247.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rp2.291.621.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp416.750 and Rp208.374.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* (DSCR) tidak kurang dari 1 (satu) kali;
- Rasio *Debt* dibanding *Equity* tidak lebih dari 5 (lima) kali; dan
- Rasio *Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* (EBITDA) tidak lebih dari 5 (lima) kali.

PT Bank Syariah Indonesia Tbk. (“BSI”)

On September 18, 2024, the Company signed a Musyarakah Mutanaqishah (MMQ) Financing Facility Agreement with a total contract of Rp2,291,621 for the purpose loan refinancing business. The loan term is 63 months with semi-annual repayments. The profit sharing ratio for ujrah income is 82.13% for the Company and 17.87% for BSI with an effective interest rate during 2025 and 2024 ranging from 4.92% to 7.17% and 7.82% per annum, respectively.

This facility will mature on December 18, 2029.

The balance of this loan as of December 31, 2025 and 2024 is Rp1,666,497 and Rp2,083,247.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rp2,291,621.

Total payment of this facility during 2025 and 2024 was amounted to Rp416,750 and Rp208,374.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio (DSCR) not less than 1 (one) time;*
- *The ratio Debt to Equity is not more than 5 (five) times; and*
- *Debt to Earning Before Interest Tax Depreciation and Amortization (EBITDA) ratio of not more than 5 (five) times.*

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Syariah Indonesia Tbk. ("BSI") (lanjutan)

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

PT Bank Negara Indonesia (Persero) Tbk. ("BNI")

Perseroan

Pada tanggal 26 Agustus 2021, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp2.000.000 untuk keperluan pengembangan bisnis Telkom Group dengan BNI. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,70% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing adalah sebesar 5,17% sampai dengan 7,17% dan 7,88% sampai dengan 8,18% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 25 Agustus 2028.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp875.000 dan Rp1.166.667.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp291.666 dan Rp291.666.

20. LONG-TERM LOANS (continued)

PT Bank Syariah Indonesia Tbk. ("BSI") (continued)

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

PT Bank Negara Indonesia (Persero) Tbk. ("BNI")

The Company

On August 26, 2021, the Company signed a Credit Facility Agreement with a maximum amount of Rp2,000,000 for the purposes of developing the Telkom Group business with BNI. The term of loan is 7 years with a repayment every 3 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a margin of 1.70% which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 ranging from 5.17% to 7.17% and 7.88% to 8.18% per annum, respectively.

This facility will mature on August 25, 2028.

The balance of this loan as of December 31, 2025 and 2024 is Rp875,000 and Rp1,166,667.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 was amounted Rp291,666 and Rp291,666.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)

Perseroan (lanjutan)

Pada tanggal 4 November 2024, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.750.000 untuk keperluan pembiayaan *general purposes*. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 dan sebesar 5,71% sampai dengan 7,16% dan 7,16% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 4 November 2031.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp1.750.000 dan Rp400.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp1.350.000 dan Rp400.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Pada tanggal 20 Agustus 2025, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp3.700.000 untuk keperluan pembiayaan *general purposes*. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar INDONIA rata-rata 3 bulan ditambah dengan margin 0,75% dengan tingkat suku bunga efektif selama 2025 sebesar 4,93% sampai dengan 5,84% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 29 Agustus 2032.

Saldo pinjaman ini per tanggal 31 Desember 2025 adalah sebesar Rp3.700.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 adalah sebesar Rp3.700.000.

20. LONG-TERM LOANS (continued)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)

The Company (continued)

On November 4, 2024, the Company signed a Credit Facility Agreement with a maximum amount of Rp1,750,000 for the general purposes. The term of loan is 7 years with a repayment every 3 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a margin of 0.25% with an effective interest rate for 2025 and 2024 from 5.71% to 7.16% and 7.16% per annum, respectively.

This facility will mature on November 4, 2031.

The balance of this loan as of December 31, 2025 and 2024 is Rp1,750,000 and Rp400,000.

Total drawdown of this facility during 2025 and 2024 amounted to Rp1,350,000 and Rp400,000.

Total payment of this facility during 2025 and 2024 was amounted to Rpnil and Rpnil.

On August 20, 2025, the Company signed a Credit Facility Agreement with a maximum amount of Rp3,700,000 for the general purposes. The term of loan is 7 years with a repayment every 3 months which is calculated from the end of the grace period and an interest rate of 3 months average INDONIA plus a margin of 0.75% with an effective interest rate for 2025 from 4.93% to 5.84% per annum, respectively.

This facility will mature on August 29, 2032.

The balance of this loan as of December 31, 2025 is Rp3,700,000.

Total drawdown of this facility during 2025 is Rp3,700,000.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)

Perseroan (lanjutan)

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 adalah sebesar Rpnihil.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan dan entitas anak diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* (DSCR) tidak kurang dari 1 (satu) kali;
- *Rasio Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* (EBITDA) tidak lebih dari 5 (lima) kali; dan
- Rasio *(Gross) Debt* dibanding *Equity* tidak lebih dari 5 (lima) kali.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Entitas Anak

PT Persada Sokka Tama. ("PST")

Pada tanggal 22 September 2025, PST menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp300.000 untuk keperluan pembiayaan *general purposes*. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar INDONIA rata-rata 3 bulan ditambah dengan margin 0,75% dengan tingkat suku bunga efektif selama 2025 sebesar 5,54% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 19 Agustus 2032.

Saldo pinjaman ini per tanggal 31 Desember 2025 sebesar Rp293.128.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 adalah sebesar Rp293.128.

20. LONG-TERM LOANS (continued)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)

The Company (continued)

Total payment of this facility during 2025 amounted to Rpnil.

Covenants

Based on the agreement, the Company and subsidiaries is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio (DSCR) not less than 1 (one) time;*
- *Debt to Earning Before Interest Tax Depreciation and Amortization (EBITDA) ratio of not more than 5 (five) times; and*
- *The ratio (Gross) Debt to Equity is not more than 5 (five) times.*

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

Subsidiaries

PT Persada Sokka Tama. ("PST")

On September 22, 2025, PST signed a Credit Facility Agreement with a maximum amount of Rp300,000 for the general purposes. The term of loan is 7 years with a repayment every 3 months which is calculated from the end of the grace period and an interest rate of 3 months average INDONIA plus a margin of 0.75% with an effective interest rate for 2025 of 5.54% per annum, respectively.

This facility will mature on August 19, 2032.

The balance of this loan as of December 31, 2025 is Rp293,128.

Total drawdown of this facility during 2025 amounted to Rp293,128.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)

Entitas Anak (lanjutan)

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 adalah sebesar Rpnihil.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025, PST telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Entitas Anak

PT Ultra Mandiri Telekomunikasi. ("UMT")

Pada tanggal 5 Desember 2024, UMT menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp250.000 untuk keperluan pembiayaan *general purposes*. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 0,25% dengan tingkat suku bunga efektif selama 2025 sebesar 7,16% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 3 November 2031.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp222.880 dan Rp139.686.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp83.194 dan Rp139.686.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

20. LONG-TERM LOANS (continued)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)

Subsidiaries (continued)

Total payment of this facility during 2025 amounted to Rpnil.

Compliance with loan covenants

As of December 31, 2025 PST has complied with all of the covenants as stipulated in the loan agreement.

Subsidiaries

PT Ultra Mandiri Telekomunikasi. ("UMT")

On December 5, 2024, UMT signed a Credit Facility Agreement with a maximum amount of Rp250,000 for the general purposes. The term of loan is 7 years with a repayment every 3 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a margin of 0.25% with an effective interest rate for 2025 of 7.16% per annum, respectively.

This facility will mature on November 3, 2031.

The balance of this loan as of December 31, 2025 and 2024 is Rp222,880 and Rp139,686.

Total drawdown of this facility during 2025 and 2024 amounted to Rp83,194 and Rp139,686.

Total payment of this facility during 2025 and 2024 was amounted Rpnil and Rpnil.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)

Entitas Anak

Berdasarkan perjanjian tersebut, UMT diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* (DSCR) tidak kurang dari 1 (satu) kali;
- *Rasio Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* (EBITDA) tidak lebih dari 5 (lima) kali; dan
- Rasio *(Gross) Debt* dibanding *Equity* tidak lebih dari 5 (lima) kali.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, PST telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Grup atas pinjaman ini.

20. LONG-TERM LOANS (continued)

PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)

Subsidiaries

Based on the agreement, UMT is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio (DSCR) not less than 1 (one) time;*
- *Debt to Earning Before Interest Tax Depreciation and Amortization (EBITDA) ratio of not more than 5 (five) times; and*
- *The ratio (Gross) Debt to Equity is not more than 5 (five) times.*

Compliance with loan covenants

As of December 31, 2025 and 2024, PST has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Group for this loan.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI")

Perseroan

Pada tanggal 26 Juli 2023, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.000.000 untuk keperluan pengembangan bisnis pembiayaan *capital expenditure* dan *refinancing* pinjaman. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 0,25% suku bunga efektif selama 2025 dan 2024 adalah sebesar 5,07% sampai dengan 7,67% dan 7,68% sampai dengan 7,93% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 25 Juli 2030.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp260.686 dan Rp929.727.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rp1.000.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp669.041 dan Rp70.273.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* (DSCR) tidak kurang dari 1 (satu) kali;
- Rasio *Debt* dibanding *Equity* tidak lebih dari 5 (lima) kali; dan
- Rasio *Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* (EBITDA) tidak lebih dari 5 (lima) kali.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

20. LONG-TERM LOANS (continued)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI")

The Company

On Juli 26, 2023, the Company signed a Credit Facility Agreement with a maximum amount of Rp1,000,000 for the purposes of developing business for financing capital expenditure and loan refinancing. The term of loan is 7 years with a repayment every 3 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a 1.50% margin which has been changed to margin of 0.25% with an effective interest rate 2025 and 2024 ranging from 5.07% to 7.67% and 7.68% to 7.93% per annum, respectively.

This facility will mature on July 25, 2030.

The balance of this loan as of December 31, 2025 and 2024 is Rp260,686 and Rp929,727.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rp1,000,000.

Total payment of this facility during 2025 and 2024 was amounted to Rp669,041 and Rp70,273.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio (DSCR) not less than 1 (one) time;*
- *The ratio Debt to Equity is not more than 5 (five) times; and*
- *Debt to Earning Before Interest Tax Depreciation and Amortization (EBITDA) ratio of not more than 5 (five) times*

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") (lanjutan)

Perseroan (lanjutan)

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

PT Bank Mandiri (Persero) Tbk. ("Mandiri")

Perseroan

Pada tanggal 15 Oktober 2024, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp5.000.000 untuk keperluan belanja modal dan *refinancing*. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya grace period dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing sebesar 4,92% sampai dengan 7,17% dan 7,16% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 14 Oktober 2031.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp4.622.000 dan Rp400.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp4.600.000 dan Rp400.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp378.000 dan Rpnihil.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- Rasio *Debt* dibanding *Equity* kurang dari 5 (lima) kali;
- Rasio *Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* (EBITDA) kurang dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* (DSCR) lebih dari 1 (satu) kali.

20. LONG-TERM LOANS (continued)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") (continued)

The Company (continued)

There is no collateral from the Company for this loan.

PT Bank Mandiri (Persero) Tbk. ("Mandiri")

The Company

On October 15, 2024, the Company signed a Credit Facility Agreement with a maximum amount of Rp5,000,000 for the purposes of capital expenditure and refinancing. The term of loan is 7 years with a repayment every 6 months that is calculated from the end of the grace period and an interest rate of 3 months JIBOR plus a 1.50% margin which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 ranging from 4.92% to 7.17% and 7.16% per annum, respectively.

This facility will mature on October 14, 2031.

The balance of this loan as of December 31, 2025 and 2024 is Rp4,622,000 and Rp400,000.

Total drawdown of this facility during 2025 and 2024 amounted to Rp4,600,000 and Rp400,000.

Total payment of this facility during 2025 and 2024 amounted to Rp378,000 and Rpnil.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt to Equity ratio of less than 5 (five) times;*
- *Debt to Earning Before Interest Tax Depreciation and Amortization (EBITDA) ratio is less than 5 (five) times; and*
- *Debt Service Coverage Ratio (DSCR) of more than 1 (one) time.*

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (lanjutan)

Perseroan (lanjutan)

Pembatasan-pembatasan (lanjutan)

Terkait penawaran perdana saham, melalui surat nomor CBG.CB5/512/2021 tanggal 3 Agustus 2021, Perseroan telah memperoleh persetujuan bersyarat dari PT Bank Mandiri (Persero) Tbk atas permohonan Perseroan mengenai perubahan status kelembagaan Perseroan dari perusahaan tertutup menjadi perusahaan terbuka dengan melakukan pencatatan saham di Bursa Efek Indonesia dengan kondisi:

- Perseroan tetap harus menjaga kepemilikan Telkom secara langsung maupun tidak langsung minimal sebesar 51% di Perseroan.
- Perseroan tetap harus menjaga dan meningkatkan kinerja keuangan serta memenuhi *financial covenant* sebagaimana diisyaratkan pada perjanjian kredit.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Entitas Anak

PT Persada Sokka Tama. ("PST")

Pada tanggal 23 Agustus 2023, PST menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp200.000 untuk keperluan pengembangan bisnis Telkom Group dengan Mandiri. Jangka waktu pinjaman adalah 5 tahun dengan pengembalian setiap 6 bulan yang dihitung sejak pengambilan pertama dilakukan dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,25% yang telah dilakukan perubahan menjadi margin 0,55% dengan tingkat suku bunga efektif selama 2025 dan 2024 adalah 7,17% dan 7,48% sampai dengan 8,43% per tahun.

20. LONG-TERM LOANS (continued)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (continued)

The Company (continued)

Covenants (continued)

Related to the initial public offering, through letter number CBG.CB5/512/2021 dated August 3, 2021, the Company has obtained conditional approval from PT Bank Mandiri (Persero) Tbk on the Company's request pertaining to the change of the legal form of the Company from a private entity to become a public listed entity by listing its shares on the Indonesian Stock Exchange with the following conditions:

- *The Company still has to maintain the ownership of Telkom directly or indirectly at least 51% in the Company.*
- *The Company still has to maintain and improve financial performance and fulfill financial covenants as required in the credit agreement.*

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

Subsidiary

PT Persada Sokka Tama. ("PST")

On August 23, 2023, the Company signed a Credit Facility Agreement with a maximum amount of Rp200,000 for the purposes of developing the Telkom Group business with Mandiri. The term of loan is 5 years with a repayment every 6months which is calculated from first drawdown and and an interest rate of 3 months average JIBOR plus a margin of 1.25% which has been changed to margin of 0.55% with an effective interest rate for 2025 and 2024 of 7.17% and 7.48% to 8.43% per annum, respectively.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (lanjutan)

Entitas Anak (lanjutan)

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp500 dan Rp148.295.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rp149.500 dan Rp50.000.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, PST diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Interest coverage ratio* lebih besar dari 1 (satu) kali;
- *Debt to equity ratio* lebih kecil dari 5 (lima) kali;
- Rasio *Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* (EBITDA) kurang dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* (DSCR) lebih dari 1 (satu) kali.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Grup atas pinjaman ini.

20. LONG-TERM LOANS (continued)

PT Bank Mandiri (Persero) Tbk. ("Mandiri") (continued)

Subsidiary (continued)

The balance of this loan as of December 31, 2025 and 2024 is Rp500 and Rp148,295.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 amounted to Rp149,500 and Rp50,000.

Covenants

Based on the agreement, PST is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Interest coverage ratio more than 1 (one) times;*
- *Debt to Equity ratio of less than 5 (five) times;*
- *Debt to Earning Before Interest Tax Depreciationand Amortization (EBITDA) ratio is less than 5 (five) times; and*
- *Debt Service Coverage Ratio (DSCR) of more than 1 (one) time.*

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Group for this loan.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank DBS Indonesia ("DBS")

Perseroan

Pada tanggal 9 Agustus 2021, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp3.500.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,70% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing sebesar 5,31% sampai dengan 7,17% dan 7,42% sampai dengan 8,15% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 9 Agustus 2028.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp100.000 dan Rp800.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp700.000 dan Rp700.000.

20. LONG-TERM LOANS (continued)

PT Bank DBS Indonesia ("DBS")

The Company

On August 9, 2021, the Company signed a Credit Facility Agreement with a maximum amount of Rp3,500,000 for capital expenditure and working capital of the Company. The loan term was 7 years with a repayment every 6 months which was calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a margin of 1.70% which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 ranging from 5.31% to 7.17% and 7.42% to 8.15% per annum, respectively.

This facility will mature on August 9, 2028.

The balance of this loan as of December 31, 2025 and 2024 is Rp100,000 and Rp800,000.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 amounted to Rp700,000 and Rp700,000.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank DBS Indonesia ("DBS") (lanjutan)

Perseroan (lanjutan)

Pada tanggal 27 Juli 2023, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp2.000.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya grace period dan tingkat suku bunga sebesar 6,9% untuk tahun pertama dan JIBOR rata-rata 3 bulan ditambah dengan margin 0,65% yang telah dilakukan perubahan menjadi margin 0,25% untuk tahun setelahnya dengan tingkat suku bunga efektif selama 2025 dan 2024 sebesar 5,77% sampai dengan 7,17% dan 6,9% sampai dengan 7,82% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp1.416.800 dan Rp2.000.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rp2.000.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rp583.200 dan Rpnihil.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan untuk memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* ("DSCR") minimum 1 (satu) kali.
- *Net Debt to* EBITDA maksimum 5 (lima) kali;
- *Gross Debt to Equity* ("DER") maksimum 5 (lima) kali;

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

20. LONG-TERM LOANS (continued)

PT Bank DBS Indonesia ("DBS") (continued)

The Company (continued)

On July 27, 2023, the Company signed a Credit Facility Agreement with a maximum amount of Rp2,000,000 for capital expenditure and working capital of the Company. The loan term was 7 years with a repayment every 6 months which was calculated from the end of the grace period and an interest rate of 6.9% for the first year and 3 months average JIBOR plus a margin of 0.65% margin which has been changed to margin of 0.25% for the remain years with an effective interest rate for 2024 and 2025 and 2024 from 5.77% to 7.17% and and from 6.9% to 7.82% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp1,416,800 and Rp2,000,000.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rp2,000,000.

Total payment of this facility during 2025 and 2024 amounted to Rp583,200 and Rpnil.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio ("DSCR") minimum 1 (one) time.*
- *Maximum Net Debt to EBITDA of 5 (five) times;*
- *Gross Debt to Equity ("DER") for a maximum of 5 (five) times;*

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank DBS Indonesia ("DBS") (lanjutan)

Perseroan (lanjutan)

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

PT Bank CIMB Niaga Tbk. ("CIMB")

Perseroan

Pada tanggal 28 November 2022, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp2.000.000 untuk keperluan pembiayaan *capital expenditure* pembangunan infrastruktur telekomunikasi. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR 3 bulan ditambah dengan margin 1,3% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 adalah masing-masing dari 5,26% sampai dengan 7,42% dan 7,46%.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp750.000 dan Rp1.666.667.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rp916.667 dan Rp333.333.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan untuk memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* (DSCR) minimum 1 (satu) kali.
- *Debt to Equity* (DER) maksimum 5 (lima) kali; dan
- *Net Debt to* EBITDA maksimum 5 (lima) kali;

20. LONG-TERM LOANS (continued)

PT Bank DBS Indonesia ("DBS") (continued)

The Company (continued)

There is no collateral from the Company for this loan.

PT Bank CIMB Niaga Tbk. ("CIMB")

The Company

On November 28, 2022, the Company signed a Credit Facility Agreement with a maximum amount of Rp2,000,000 to finance the capital expenditure for telecommunication infrastructure development. The term of loan is 7 years with a repayment every 6 months which is calculated from the end of the grace period and an interest rate of 3 months JIBOR plus a 1.3% which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 are raging from 5.26% to 7.42% and 7.46% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp750,000 and Rp1,666,667.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 amounted Rp916,667 and Rp333,333.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio (DSCR) minimum 1 (one) time*
- *Debt to Equity (DER) for a maximum of 5 (five) times; and*
- *Net Debt to EBITDA maximum of 5 (five) times;*

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank CIMB Niaga Tbk. ("CIMB") (lanjutan)

Perseroan (lanjutan)

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

PT Bank Central Asia Tbk. ("BCA")

Perseroan

Pada tanggal 3 Juli 2023, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.500.000. Dana pinjaman tersebut diperuntukan bagi pembiayaan kembali (*refinancing*) Menara yang telah ada dan untuk pengembangan usaha. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 3 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar 6,8% selama satu tahun dan dilanjutkan sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 dari 4,92% sampai dengan 7,92% dan 6,8% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp1.110.460 dan Rp1.332.552.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rp840.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp222.092 dan Rp167.448.

20. LONG-TERM LOANS (continued)

PT Bank CIMB Niaga Tbk. ("CIMB") (continued)

The Company (continued)

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

PT Bank Central Asia Tbk. ("BCA")

The Company

On July 3 2023, the Company signed a Credit Facility Agreement with a maximum amount of Rp1,500,000. The loan funds are intended for refinancing existing towers and for business development. The loan term is 7 years with repayment every 3 months calculated from the end of the grace period and an interest rate of 6.8% for one year and continued at JIBOR for an average of 3 months plus a margin of 1% margin which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 ranging from 4.92% to 7.92% and 6.8% per year, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp1,110,460 and Rp1,332,552.

Total drawdown of this facility during 2025 and 2024, amounted to Rpnil and Rp840,000.

Total payment of this facility during 2025 and 2024 amounted to Rp222,092 and Rp167,448.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Interest Bearing Debt to Equity* tidak lebih dari 5 (lima) kali;
- *Interest Bearing Debt to* EBITDA tidak lebih dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* tidak kurang dari 100%.

Terkait rencana penawaran perdana saham, melalui surat nomor 30419/GBK/2021 tanggal 3 Agustus 2021, Perseroan telah memperoleh persetujuan bersyarat dari PT Bank Central Asia Tbk atas permohonan Perseroan mengenai perubahan status kelembagaan Perseroan dari perusahaan tertutup menjadi perusahaan terbuka dengan melakukan pencatatan saham di Bursa Efek Indonesia dan melakukan penawaran terbatas (private placement) di luar Indonesia dengan kondisi Perseroan tetap harus menjaga kepemilikan Telkom secara langsung maupun tidak langsung minimal sebesar 51% di Perseroan.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

20. LONG-TERM LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Interest Bearing Debt to Equity not more than 5 (five) times;*
- *Interest Bearing Debt to EBITDA not more than 5 (five) times; and*
- *Debt Service Coverage Ratio not less than 100%.*

Related to the initial public offering plan, through letter number 30419/GBK/2021 dated August 3, 2021, the Company has obtained conditional approval from PT Bank Central Asia Tbk on the Company's request pertaining to the change of the legal form of the Company from a private entity to become a public listed entity by listing its shares on the Indonesian Stock Exchange and conduct a private placement outside Indonesia with the condition that the Company still has to maintain the ownership of Telkom directly or indirectly at least 51% in the Company.

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

Entitas Anak

PT Persada Sokka Tama. ("PST")

Pada tanggal 15 April 2020, PT Persada Sokka tama memperoleh fasilitas KI V dari BCA sebesar Rp350.851. Pembayaran pokok pinjaman diangsur setiap 6 bulan sekali dan bunga pinjaman dibayar setiap 3 bulan sekali dan akan jatuh tempo pada 25 Juni 2025. Atas penggunaan fasilitas ini, PST dikenakan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah margin 1,5% per tahun dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing antara sebesar 7,19% sampai dengan 7,67% dan 7,68% sampai dengan 8,45% per tahun .

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rpnihil dan Rp34.997.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp35.085 dan Rp70.170.

20. LONG-TERM LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

Subsidiary

PT Persada Sokka Tama. ("PST")

On 15 April 2020, PT Persada Sokka Tama obtained an Investment Credit (KI) facility from BCA amounting to Rp350,852. The principal is paid in installments every 6 months and the loan interest is paid every 3 months and will mature on June 25, 2025. For the use of this facility, the Company bears interest at a Jibor of 3 months plus margin 1.5% per annum with an effective interest rate for 2025 and 2024 raging from 7.19% to 7.67% and 7.68% to 8.45% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rpnil and Rp34,997.

Total drawdown of this facility during 2025 and 2024, amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 amounted to Rp35,085 and Rp70,170.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

Entitas Anak (lanjutan)

PT Persada Sokkatama. ("PST")

Pada tanggal 15 April 2020, PST memperoleh fasilitas KI VI dari BCA sebesar Rp160.000. Pembayaran pokok pinjaman diangsur setiap 6 bulan sekali dan bunga pinjaman dibayar setiap 3 bulan sekali dan akan jatuh tempo pada 22 April 2027. Atas penggunaan fasilitas ini, PST dikenakan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah margin 1,5% yang telah dilakukan perubahan menjadi margin 0,50% per tahun dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing antara sebesar 7,17% sampai dengan 6,68% dan 7,77% sampai dengan 8,45% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp150 dan Rp66.532.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Pembayaran pinjaman atas fasilitas ini pada tahun 2025 dan 2024 adalah masing-masing sebesar Rp66.516 dan Rp26.668.

Pada tanggal 28 Oktober 2022, PST memperoleh fasilitas KI VII dari BCA sebesar Rp150.000. Pembayaran pokok pinjaman diangsur setiap 6 bulan sekali dan bunga pinjaman dibar setiap 3 bulan sekali serta akan jatuh tempo pada 28 September 2027 atas fasilitas tersebut dikenakan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah margin 1,5% yang telah dilakukan perubahan menjadi margin 0,50% per tahun dengan tingkat suku bunga efektif selama 2025 dan 2024 antara 6,68% sampai 7,67% dan 8,08%per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp180 dan Rp109.732.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

20. LONG-TERM LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

Subsidiary (continued)

PT Persada Sokkatama. ("PST")

On April 15, 2020, PST obtained a KI VI facility from BCA amounting to Rp160,000. The principal is paid in installments every 6 months and the loan interest is paid every 3 months and will be due on April 22, 2027. For the use of this facility, PST is subject to an interest rate of 3 months average JIBOR plus a 1.5% margin has been change to 0.50% per annum with an effective interest rate for 2025 and 2024 between 6.68% to 7.77% and 7.68% to 8.45% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp150 and Rp66,532.

Total drawdown of this facility during 2025 and 2024, amounted to Rpnil and Rpnil.

Payments of this facility for 2025 and 2024 amounting to Rp66,516 and Rp26,668.

On October 28, 2022, PST obtained a KI VII facility from BCA amounting to Rp150,000. The principal is paid in installments every 6 months and the loan interest is paid every 3 months and for the use of this facility and will be due on 28 September 2027. This facility is subject to an interest rate of 3 months average JIBOR plus a 1.5% margin has been change to 0.50% per annum with an effective interest rate for 2025 and 2024 raging from 6.68% to 7.67% and 8.08% per annum.

The balance of this loan as of December 31, 2025 and 2024 is Rp180 and Rp109,732.

Total drawdown of this facility during 2025 and 2024, amounted to Rpnil and Rpnil.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

Entitas Anak (lanjutan)

PT Persada Sokka Tama. ("PST")

Pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp109.820 dan Rp20.000.

Pada tanggal 31 Agustus 2023, PST memperoleh fasilitas KI VIII dari BCA sebesar Rp200.000. Pembayaran pokok pinjaman diangsur setiap 6 bulan sekali dan bunga pinjaman dibayar setiap 3 bulan sekali serta akan jatuh tempo pada 28 September 2027 atas fasilitas tersebut dikenakan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah margin 1,25% yang telah dilakukan perubahan menjadi margin 0,50% dengan tingkat suku bunga efektif selama 2025 dan 2024 antara 6,67% sampai dengan 7.67% dan 7,93% sampai dengan 8,41% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp120 dan Rp43.089.

Total penarikan pinjaman atas fasilitas ini selama tahun tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp43.630 dan Rp6.250.

20. LONG-TERM LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

Subsidiary (continued)

PT Persada Sokka Tama. ("PST")

Payments of this facility during 2025 and 2024 amounting to Rp109,820 and Rp20,000.

On August 31, 2023, PST obtained a KI VIII facility from BCA amounting to Rp200,000. The principal is paid in installments every 6 months and the loan interest is paid every 3 months and for the use of this facility and will be due on 28 September 2027. This facility is subject to an interest rate of 3 months average JIBOR plus a 1.25% margin has been change to 0.50% per annum with an effective interest rate for 2025 and 2024 raging from 6.67% to 7.67% and 7.93% to 8.41% per annum.

The balance of this loan as of December 31, 2025 and 2024 is Rp120 and Rp43,089.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Payments of this facility during 2025 and 2024 amounting to Rp43,630 and Rp6,250.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

Entitas Anak (lanjutan)

Pembatasan-pembatasan

Seluruh perjanjian pinjaman di atas mencakup adanya pembatasan-pembatasan tertentu, antara lain pembatasan untuk melakukan pinjaman baru dari pihak lain, meminjamkan uang kepada pihak lain, membagikan dividen atau keuntungan, membayar sebagian atau, mengikat diri sebagai penjamin utang atau menjaminkan harta kekayaan PT Persada Sokka Tama kepada pihak lain.

Perseroan juga diwajibkan untuk memenuhi beberapa persyaratan administrasi, seperti penyerahan laporan keuangan auditan dan melakukan penilaian atas aset-aset yang digunakan sebagai jaminan utang bank.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Grup atas pinjaman ini.

PT Bank Permata Tbk.

Perseroan

Pada tanggal 15 Juni 2020, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp750.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,5% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing antara 4,90% sampai dengan 6,92% dan 7,17% sampai dengan 7,99% per tahun.

20. LONG-TERM LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

Subsidiary (continued)

Covenants

All of the above loan agreements include certain restrictions, including restrictions on making new loans from other parties, lending money to other parties, distributing dividends or profits, paying part of or, binding themselves as guarantor of debt or pledging PT Persada Sokka Tama assets to parties others.

The Company was also required to comply with certain administrative requirements, such as submission of audited financial statements and perform appraisal the Company's assets that were used as bank collateral.

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Group for this loan.

PT Bank Permata Tbk.

The Company

On June 15, 2020, the Company signed a Credit Facility Agreement with a maximum amount of Rp750,000 for capital expenditure and working capital of the Company. The term of loan is 7 years with a repayment of every 6 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a 1.5% margin which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 ranging from 4.90% to 6.92% and 7.17% to 7.99% per annum, respectively.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Permata Tbk. (lanjutan)

Perseroan (lanjutan)

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp187.523 dan Rp312.518.

Total penarikan pinjaman atas fasilitas ini selama tahun tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rp124.995 dan Rp124.995.

Pada tanggal 25 Februari 2021, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp750.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,50% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 adalah antara 5,02% sampai dengan 7,17% dan 7,54% sampai dengan 8,06% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp208.345 dan Rp291.675.

Total penarikan pinjaman atas fasilitas ini selama tahun tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

20. LONG-TERM LOANS (continued)

PT Bank Permata Tbk. (continued)

The Company (continued)

The balance of this loan as of December 31, 2025 and 2024 is Rp187,523 and Rp312,518.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 amounted Rp124,995 and Rp124,995.

On February 25, 2021, the Company signed a Credit Facility Agreement with a maximum amount of Rp750,000 for capital expenditure and working capital of the Company. The loan term is 7 years with a repayment of every 6 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a 1.50% margin has been change to 0.25% margin with an effective interest rate for 2025 and 2024 ranging from 5.02% to 7.17% and 7.54% to 8.06% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp208,345 and Rp291,675.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Permata Tbk. (lanjutan)

Perseroan (lanjutan)

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp83.330 dan Rp83.330.

Pada tanggal 30 November 2022, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp500.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,3% yang telah dilakukan perubahan menjadi margin 0,50% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing adalah sebesar 5,08% sampai dengan 7,17% dan 7,7% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp333.340 dan Rp416.670.

Total penarikan pinjaman atas fasilitas ini selama tahun tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp83.330 dan Rp83.330.

Pada tanggal 2 Oktober 2024, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp500.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,3% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing adalah sebesar 5,00% sampai dengan 5,84% dan 7,7% per tahun.

20. LONG-TERM LOANS (continued)

PT Bank Permata Tbk. (continued)

The Company (continued)

Total payment of this facility during 2025 and 2024 amounted to Rp83,330 and Rp83,330.

On November 30, 2022, the Company signed a Credit Facility Agreement with a maximum amount of Rp500,000 for capital expenditure and working capital of the Company. The term of loan is 7 years with a repayment of every 6 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a 1.3% margin has been change to 0.50% with an effective interest rate for 2025 and 2024 ranging from 5.08% to 7.17% and 7,7% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp333,340 and Rp416,670.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Total payment of this facility during 2025 and 2024 amounted to Rp83,330 and Rp83,330.

On October 02, 2024, the Company signed a Credit Facility Agreement with a maximum amount of Rp500,000 for capital expenditure and working capital of the Company. The term of loan is 7 years with a repayment of every 6 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a 1.3% margin has been change to 0.25% with an effective interest rate for 2025 and 2024 ranging from 5.00% to 5.84% and 7.7% per annum, respectively.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Permata Tbk. (lanjutan)

Perseroan (lanjutan)

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp500.000 dan Rpnihil.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp500.000 dan Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rpnihil dan Rpnihil.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan untuk memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Net Debt to* EBITDA maksimum 5 (lima) kali; dan
- *Debt Service Coverage Ratio* (DSCR) minimum 1 (Satu) kali.

20. LONG-TERM LOANS (continued)

PT Bank Permata Tbk. (continued)

The Company (continued)

The balance of this loan as of December 31, 2025 and 2024 is Rp500,000 and Rpnil.

Total drawdown of this facility during 2025 and 2024 amounted to Rp500,000 and Rpnil.

Total payment of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Net Debt to EBITDA maximum of 5 (five) times; and*
- *Debt Service Coverage Ratio (DSCR) minimum 1 (one) time.*

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Permata Tbk. (lanjutan)

Perseroan (lanjutan)

Pembatasan-pembatasan (lanjutan)

Terkait rencana penawaran perdana saham, melalui surat nomor 113/SK/CB3/WB/07/2021 tanggal 30 Juli 2021, Perseroan telah memperoleh persetujuan bersyarat dari PT Bank Permata Tbk atas permohonan Perseroan mengenai perubahan status kelembagaan Perseroan dari perusahaan tertutup menjadi perusahaan terbuka dengan melakukan pencatatan saham di Bursa Efek Indonesia dengan kondisi Perseroan tetap harus menjaga kepemilikan Telkom secara langsung maupun tidak langsung minimal sebesar 51% di Perseroan.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

PT Bank HSBC Indonesia ("HSBC")

Perseroan

Pada tanggal 28 April 2021, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp750.000. Fasilitas Kredit diberikan untuk keperluan pembiayaan akuisisi menara dan tujuan umum Perseroan lainnya. Jangka waktu pinjaman adalah 7 tahun termasuk *grace period* 12 bulan sejak penarikan pertama dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,75% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing sebesar 6,93% sampai dengan 7,42% dan 5,60% sampai dengan 7,68% per tahun.

20. LONG-TERM LOANS (continued)

PT Bank Permata Tbk. (continued)

The Company (continued)

Covenants (continued)

Related to the initial public offering plan, through letter number 113/SK/CB3/WB/07/2021 dated July 30, 2021, the Company has obtained conditional approval from PT Bank Permata Tbk on the Company's request pertaining to the change of the legal form of the Company from a private entity to become a public listed entity by listing its shares on the Indonesian Stock Exchange with the condition that the Company still has to maintain the ownership of Telkom directly or indirectly at least 51% in the Company.

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

PT Bank HSBC Indonesia ("HSBC")

The Company

On April 28, 2021, the Company signed a Credit Facility Agreement with a maximum amount of Rp750,000 Credit Facilities are provided for financing purposes of tower acquisitions and other general purposes of the Company. The term of loan is 7 years including a grace period of 12 months from the first drawdown with a repayment every 6 months which is calculated from the end of the grace period and an interest rate of 3 months average JIBOR plus a margin of 1.75% which has been changed for margin of 0.25% with an effective interest rate for 2025 and 2024 is ranging from 7.17% to 7.42% and 5.60% to 7.68% per annum, respectively.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank HSBC Indonesia ("HSBC") (lanjutan)

Perseroan

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp375.000 dan Rp500.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rpnihil dan Rpnihil.

Pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp125.000 dan Rp125.000.

Pada tanggal 3 Juli 2023, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp500.000 untuk keperluan belanja modal dan modal kerja Perseroan. Jangka waktu pinjaman adalah 7 tahun dengan pengembalian setiap 6 bulan yang diperhitungkan sejak berakhirnya *grace period* dan tingkat suku bunga sebesar 7,2% untuk tahun pertama dan JIBOR rata-rata 3 bulan ditambah dengan margin 0,5% yang telah dilakukan perubahan menjadi margin 0,25% untuk tahun setelahnya dengan tingkat suku bunga efektif selama 2025 dan 2024 sebesar 5,07% sampai dengan 7,2% dan 7,68% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rp409.091 dan Rp500.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2025 dan 2024 sebesar Rpnihil dan Rp500.000.

Pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp90.909 dan Rpnihil.

20. LONG-TERM LOANS (continued)

PT Bank HSBC Indonesia ("HSBC") (continued)

The Company

The balance of this loan as of December 31, 2025 and 2024 is Rp375,000 and Rp500,000.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rpnil.

Payments of this facility during 2025 and 2024 amounting to Rp125,000 and Rp125,000.

On July 3, 2023, the Company signed a Credit Facility Agreement with a maximum amount of Rp500,000 for capital expenditure and working capital of the Company. The loan term was 7 years with a repayment every 6 months which was calculated from the end of the grace period and an interest rate 7.2% for the first year and 3 months average JIBOR plus a margin of 0.5% which has been changed to margin of 0.25% for following years with an effective interest rate for 2025 and 2024 is from 5.07% to 7.2% and 7.68%, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rp409,091 and Rp500,000.

Total drawdown of this facility during 2025 and 2024 amounted to Rpnil and Rp500,000.

Payments of this facility during 2025 and 2024 amounting to Rp90,909 and Rpnil.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank HSBC Indonesia ("HSBC") (lanjutan)

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Debt Service Coverage Ratio* ("DSCR") tidak kurang dari 1 (satu) kali;
- Rasio *Net Debt* dibanding *Earning Before Interest Tax Depreciation and Amortization* ("EBITDA") tidak lebih dari 5 (lima) kali; dan
- Rasio *(Gross) Debt to Equity* ("DER") tidak lebih dari 5 (lima) kali.

Terkait rencana penawaran perdana saham, melalui surat nomor 198/CMB-CORP/VIII/2021 tanggal 3 Agustus 2021, Perseroan telah memperoleh persetujuan bersyarat dari PT Bank HSBC Indonesia atas permohonan Perseroan mengenai perubahan status kelembagaan Perseroan dari perusahaan tertutup menjadi perusahaan terbuka dengan melakukan pencatatan saham di Bursa Efek Indonesia.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

20. LONG-TERM LOANS (continued)

PT Bank HSBC Indonesia ("HSBC") (continued)

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Debt Service Coverage Ratio ("DSCR") of not less than 1 (one) time;*
- *The ratio of Net Debt to Earning Before Interest Tax Depreciation and Amortization ("EBITDA") is not more than 5 (five) times; and*
- *Ratio (Gross) Debt to Equity ("DER") of not more than 5 (five) times.*

Related to the initial public offering plan, through letter number 198/CMB-CORP/VIII/2021 dated August 3, 2021, the Company has obtained conditional approval from PT Bank HSBC Indonesia on the Company's request pertaining to the change of the legal form of the Company from a private entity to become a public listed entity by listing its shares on the Indonesian Stock Exchange.

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

20. PINJAMAN JANGKA PANJANG (lanjutan)

PT Bank Danamon Indonesia Tbk. ("Danamon")

Perseroan

Pada tanggal 23 Februari 2022, MUFG Bank, Ltd., Cabang Jakarta dan PT Bank Danamon Indonesia Tbk. menandatangani Perjanjian Pengalihan Aset atas Fasilitas Kredit milik Perseroan pada Bank MUFG dengan tanggal perjanjian kredit 18 Juli 2018, dengan jumlah maksimal sebesar Rp1.000.000. Tanggal efektif pengalihan adalah 21 Maret 2022 dengan jumlah saldo sebesar Rp636.364 Tingkat suku bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 1,50% yang telah dilakukan perubahan menjadi margin 0,25% dengan tingkat suku bunga efektif selama 2025 dan 2024 masing-masing sebesar 7,17% dan 7,62% sampai dengan 7,89% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2025 dan 2024 adalah sebesar Rpnihil dan Rp90.909.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2025 dan 2024 adalah sebesar Rp90.909 dan Rp181.818.

Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, Perseroan diharuskan memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- *Net Debt to* EBITDA tidak lebih dari 5 (lima) kali; dan
- *Debt Service Coverage Ratio* tidak kurang dari 1 (satu) kali.

Kepatuhan pada syarat pinjaman

Pada tanggal 31 Desember 2025 dan 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

20. LONG-TERM LOANS (continued)

PT Bank Danamon Indonesia Tbk. ("Danamon")

The Company

On Februari 23, 2022, , MUFG Bank, Ltd. Cabang Jakarta and PT Bank Danamon Indonesia Tbk. signed an Asset Transfer Agreement for the Company's Credit Facility at Bank MUFG with a credit agreement date of 18 July 2018, with a maximum amount of Rp1,000,000. The effective date of the transfer is March 21, 2022 with a total balance of Rp636,364. an interest rate of 3 months average JIBOR plus a margin of 1,50% which has been changed to margin of 0.25% with an effective interest rate for 2025 and 2024 is ranging 7.17% and 7.62% to 7.89% per annum, respectively.

The balance of this loan as of December 31, 2025 and 2024 is Rpnil and Rp90,909.

Total payment of this facility during 2025 and 2024 amounted to Rp90,909 dan Rp181,818.

Covenants

Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:

- *Net Debt to EBITDA is not more than 5 (five) times; and*
- *Debt Service Coverage Ratio (DSCR) not less than 1 (one) time.*

Compliance with loan covenants

As of December 31, 2025 and 2024, the Company has complied with all of the covenants as stipulated in the loan agreement.

There is no collateral from the Company for this loan.

21. PROVISI JANGKA PANJANG / *21. LONG-TERM PROVISION*

	31 Desember/*December 31, 2025*						
	Saldo Awal/ *Beginning Balance*	Provisi Tambahan/ *Additional Provision*	Penyesuaian/ *Adjustment*	Jumlah yang terjadi dan dibebankan/ *Amount realized and expensed*	Pertumbuhan bunga/ *Acreation of interest*	Saldo Akhir/ *Ending Balance*	
Estimasi biaya pembongkaran Menara	100.043	1.291	-	(361)	11.549	112.522	*Estimated cost of dismantling of towers*

	31 Desember/*December 31, 2024*						
	Saldo Awal/ *Beginning balance*	Provisi Tambahan/ *Additional Provision*	Penyesuaian/ *Adjustment*	Jumlah yang terjadi dan dibebankan/ *Amount realized and expensed*	Pertumbuhan bunga/ *Acreation of interest*	Saldo Akhir/ *Ending Balance*	
Estimasi biaya pembongkaran Menara	98.356	3.844	(12.309)	(22)	10.174	100.043	*Estimated cost of dismantling of towers*

Asumsi signifikan pada tanggal 31 Desember 2025 dan 2024, terdiri dari rata-rata tingkat diskonto yaitu masing - masing 9,57% dan 9,65% serta rata-rata sisa periode sebelum pembongkaran dilakukan yaitu masing-masing 33,72 tahun dan 34,58 tahun.

The significant assumptions as of December 31, 2025 and 2024, consist of the average discount rate 9.57% and 9.65% respectively. and average remaining period before dismantling is carried out 33,72 *years and 34.58 years, respectively.*

Provisi jangka panjang akan direalisasi ketika pembongkaran menara.

Long-term provisions will be realized when the tower is dismantled.

Tabel berikut menunjukkan sensitivitas atas kemungkinan perubahan tingkat diskonto sebesar 1%, dengan variabel lain dianggap tetap:

The following table demonstrates the sensitivity to a reasonably possible change in discount rates of 1%, with all other variables held constant:

	Tingkat diskonto/Discount rate		
	Kenaikan/ Increase	Penurunan/ Decrease	
2025	394	(569)	2025
2024	505	(729)	2024

22. LIABILITAS IMBALAN KERJA KARYAWAN / *22. EMPLOYEE BENEFITS LIABILITIES*

Grup berpartisipasi dalam Program Pensiun Iuran Pasti melalui DPLK AXA Mandiri Financial Services dengan besar iuran dari Perseroan tergantung dari level karyawan. Selain itu, Perseroan juga melakukan pendanaan pesangon melalui DPLK Program Pensiun Untuk Kompensasi Pesangon (PPUKP) yang diselenggarakan oleh AXA Mandiri Financial Services.

The Group participates in Defined Contribution Pension Plan through DPLK AXA Mandiri Financial Services, which employer contribution amount depends on the employee's grade. In addition, the Company also funding for the severance pay through DPLK Pension Program for Severance Compensation (PPUKP) which is managed by AXA Mandiri Financial Services.

Liabilitas imbalan kerja karyawan Grup pada tanggal 31 Desember 2025 ditentukan berdasarkan penilaian aktuaris yang dilakukan oleh Steven & Mourits, aktuaris independen, berdasarkan laporannya tanggal 16 Maret 2026.

The liabilities for the Group's employee benefits as of December 31, 2025 are determined based on actuarial appraisal by Steven & Mourits, independent actuaries, based on their reports dated March 16, 2026.

Asumsi utama yang digunakan dalam menentukan beban imbalan kerja pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The main assumptions used in determining the employee benefits expense as of December 31, 2025 and 2024 are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Tingkat diskonto	6,45% per tahun/*per annum*	7,1% per tahun/*per annum*	*Discount rate*
Tingkat kenaikan gaji	5,1% per tahun/*per annum*	4,8% per tahun/*per annum*	*Salary increment rate*
Tingkat kematian	TMI 4 (2019) - Improvement	TMI 4 (2019) - Improvement	*Mortality rate*
Umur pensiun	56 tahun/*56 years*	56 tahun/*56 years*	*Retirement age*
Tingkat cacat	10% dari/*from TMI 4*	10% dari/*from TMI 4*	*Disability rate*
Tingkat pengunduran diri	6% per tahun pada usia sampai dengan 29 tahun dan berkurang hingga 0% pada usia 54 tahun/ *6% per annum up to 29 years old and decrease linearly up to 0% at 54 years old*	6% per tahun pada usia sampai dengan 29 tahun dan berkurang hingga 0% pada usia 54 tahun/ *6% per annum up to 29 years old and decrease linearly up to 0% at 54 years old*	*Resignation rate*
Tingkat pensiun	100% usia pensiun normal/*100% at normal retirement age*	100% usia pensiun normal/*100% at normal retirement age*	*Retirement rate*

22. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan) / *22. EMPLOYEE BENEFITS LIABILITIES (continued)*

Rincian liabilitas imbalan pasca kerja adalah sebagai berikut:

The details of the post-employment benefit liabilities are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Nilai kini kewajiban imbalan pasti	34.036	24.502	*Present value of the liability*
Aset program	(16.943)	(16.035)	*Plan assets*
Saldo Akhir	**17.093**	**8.467**	***Ending balance***

Beban imbalan kerja yang diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

Employee benefits expense recognized in consolidated statement of profit or loss and other comprehensive income expenses are as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Biaya jasa kini	6.002	4.558	*Current service cost*
Beban bunga	1.504	1.116	*Interest cost*
Biaya jasa lalu	1.034	(400)	*Past service cost*
Perubahan asumsi ekonomi	479	-	*Change of Economic Assumption*
Penyesuaian pengalaman	228	-	*Experience Adjustment*
Biaya terminasi	101	52	*Termination cost*
Pengakuan laibilitas atas masa kerja lalu	5	9	*Adjustment of past services liabilities*
Pendapatan bunga-aset program	(1.140)	(849)	*Interest income on plan asset*
Rugi (laba) neto aktuaria - tahun berjalan	-	136	*Net actuarial loss/(gain) recognized during the year*
Total	**8.213**	**4.622**	***Total***

Mutasi liabilitas imbalan kerja adalah sebagai berikut:

Movements in employee benefit liabilities are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Saldo awal, 1 Januari	8.467	10.348	*Beginning balance, 1 January*
Biaya yang diakui di laporan laba/ rugi	8.213	4.622	*Expense recognised in profit/loss statement*
Laba aktuaria yang dicatat dalam penghasilan komprehensif lain	3.095	(547)	*Actuarial gain recognized in other comprehensive income*
Biaya terminasi	(101)	(52)	*Termination cost*
Pembayaran imbalan oleh Perseroan	(2.581)	(173)	*Benefits paid by Company*
Pembayaran iuran program yang dibayarkan Perseroan (aktual)	-	(5.731)	*Contributions to plan made by the Company (actual)*
Saldo Akhir	**17.093**	**8.467**	***Ending balance***

22. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan) / *22. EMPLOYEE BENEFITS LIABILITIES (continued)*

Mutasi nilai kini liabilitas imbalan kerja karyawan yang diakui pada laporan posisi keuangan adalah sebagai berikut:

The movements of present value of employee benefits obligation in the statements of financial position are as follows:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Nilai kini kewajiban imbalan pasti			***Present value of defined benefit obligation***
Saldo awal, 1 Januari	24.502	20.046	*Beginning balance, 1 January*
Biaya jasa kini	6.002	4.558	*Current service costs*
Asumsi keuangan	3.098	(2.006)	*Financial assumption*
Beban bunga	1.504	1.116	*Interest costs*
Biaya jasa lalu	1.034	(400)	*Past service cost*
Keuntungan pada kewajiban aktuaria penyesuaian pengalaman	526	1.390	*Actuarial gain on obligation Experience adjustment*
Pembayaran imbalan dari aset program	(49)	(29)	*Payment of benefits from asset program*
Pembayaran imbalan oleh Perseroan	(2.581)	(173)	*Payment by the Company*
Saldo Akhir	**34.036**	**24.502**	***Ending balance***
Aset program			***Plan assets***
Saldo awal, 1 Januari	(16.035)	(9.698)	*Beginning balance, 1 January*
Penghasilan bunga atas aset program	(1.140)	(849)	*Interest income on plan assets*
Hasil aset program (tidak termasuk penghasilan bunga)	183	214	*Return on plan assets (excluding interest income)*
Pembayaran imbalan dari aset program	49	29	*Payment of benefits from asset program*
Pembayaran iuran program yang dibayarkan Perseroan (aktual)	-	(5.731)	*Contributions to plan made by the Company (actual)*
Saldo Akhir	**(16.943)**	**(16.035)**	***Ending balance***

Mutasi pengukuran kembali diakui sebagai penghasilan komprehensif lain:

The movements in the balance of remeasurement charged to other comprehensive income:

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Saldo awal, 1 Januari	(898)	(351)	*Beginning balance, 1 January*
Keuntungan aktuarial yang diakui tahun berjalan	3.095	(547)	*Gain actuarial recognized during the year*
Saldo Akhir	**2.197**	**(898)**	***Ending balance***

22. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

Tabel berikut menunjukkan sensitivitas atas kemungkinan perubahan tingkat diskonto dan tingkat kenaikan gaji sebesar 1%, dengan variabel lain dianggap tetap, terhadap nilai kini liabilitas imbalan kerja karyawan (tidak diaudit):

22. EMPLOYEE BENEFITS LIABILITIES (continued)

The following table demonstrates the sensitivity to a reasonably possible change in discount rates and salary increment rate of 1%, with all other variables held constant, of the present value of employee benefits liabilities (unaudited):

	Tingkat diskonto/ *Discount rate*		Tingkat kenaikan gaji/ *Salary increment rate*		
	Kenaikan/ *Increase*	Penurunan/ *Decrease*	Kenaikan/ *Increase*	Penurunan/ *Decrease*	
Dampak pada nilai kini liabilitas imbalan kerja karyawan					*Effect on present value of employee benefits liabilities:*
2025	(5.339)	(237)	147	(5.695)	*2025*
2024	(2.182)	1.318	1.633	(2.475)	*2024*

Analisa profil jatuh tempo nilai kini liabilitas imbalan kerja karyawan adalah sebagai berikut: (tidak diaudit)

The maturity profile analysis of the present value of employee benefits obligation are as follows: (unaudited)

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
1 - 5 tahun	18.704	12.921	*1 - 5 years*
6 - 10 tahun	34.693	26.488	*6 - 10 years*
Lebih dari 10 tahun	143.864	121.526	*More than 10 years*
Total	**197.261**	**160.935**	***Total***

Durasi rata-rata tertimbang dari nilai kini liabilitas imbalan kerja karyawan di akhir periode pelaporan adalah 12,46 tahun.

The weighted average duration of the present value of employee benefits obligation at the end of reporting period is 12.46 years.

Manajemen berkeyakinan bahwa saldo liabilitas imbalan kerja tersebut cukup untuk memenuhi imbalan minimum sesuai dengan Undang-Undang Cipta Kerja.

Management believes that the balance of employee benefits liability is sufficient to cover the minimum benefits required under the Cipta Kerja Law.

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE

Modal Saham

Komposisi pemegang saham Perseroan tanggal 31 Desember 2025 adalah sebagai berikut:

Share Capital

The composition of the Company's shareholders as of December 31, 2025 is as follows:

Pemegang saham	**Jumlah saham/ *Number of shares***	**Nilai/ *Value***	**Persentase kepemilikan/ *Percentage of ownership (%)***	***Shareholders***
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	60.021.928.043	13.685.000	71,83	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Maleo Investasi Indonesia	4.993.349.700	1.138.484	5,98	*PT Maleo Investasi Indonesia*
Government of Singapore	4.450.091.300	1.014.621	5,33	*Government of Singapore*
Theodorus Ardi Hartoko	8.162.700	1.861	0,01	*Theodorus Ardi Hartoko*
Hendra Purnama	5.130.000	1.170	0,01	*Hendra Purnama*
Ian Sigit Kurniawan	2.100.000	479	0,00	*Ian Sigit Kurniawan*
Hastining Bagyo Astuti	307.100	70	0,00	*Hastining Bagyo Astuti*
Agus Winarno	157.300	36	0,00	*Agus Winarno*
Masyarakat	11.918.113.601	2.717.328	14,26	*Public*
Sub-total	81.399.339.744	18.559.049	97,42	***Sub-total***
Modal Treasuri	2.160.337.700	492.557	2,58	*Treasury Stock*
Total	**83.559.677.444**	**19.051.606**	**100,00**	***Total***

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Komposisi pemegang saham Perseroan tanggal 31 Desember 2024 adalah sebagai berikut:

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

The composition of the Company's shareholders as of December 31, 2024 is as follows:

Pemegang saham	Jumlah saham/ *Number of shares*	Nilai/ *Value*	Persentase kepemilikan/ *Percentage of ownership (%)*	*Shareholders*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	60.021.928.043	13.685.000	71,83	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Maleo Investasi Indonesia	4.993.349.700	1.138.484	5,98	*PT Maleo Investasi Indonesia*
Government of Singapore	4.450.091.300	1.014.621	5,33	*Government of Singapore*
Theodorus Ardi Hartoko	8.162.700	1.861	0,01	*Theodorus Ardi Hartoko*
Herlan Wijanarko	3.994.800	911	0,00	*Herlan Wijanarko*
Hendra Purnama	5.130.000	1.170	0,01	*Hendra Purnama*
Ian Sigit Kurniawan	2.100.000	479	0,00	*Ian Sigit Kurniawan*
Hastining Bagyo Astuti	307.100	70	0,00	*Hastining Bagyo Astuti*
Agus Winarno	157.500	36	0,00	*Agus Winarno*
Yusuf Wibisono	112.500	26	0,00	*Yusuf Wibisono*
Masyarakat	12.045.456.801	2.746.362	14,42	*Public*
Sub-total	81.530.790.444	18.589.020	97,58	***Sub-total***
Modal Treasuri	2.028.845.900	462.577	2,42	*Treasury Stock*
Total	**83.559.636.344**	**19.051.597**	**100,00**	***Total***

Berdasarkan surat edaran OJK No.29/ POJK.04/2023 tanggal 29 Desember 2023 tentang pembelian kembali saham yang dikeluarkan oleh perusahaan terbuka, manajemen Perseroan memutuskan untuk melakukan pembelian kembali saham Perseroan yang dimiliki publik, dengan jumlah maksimum 4,12% saham dari saham Perseroan yang ditempatkan dan disetor penuh. Periode pembelian kembali saham adalah 12 (dua belas) bulan dimulai dari tanggal 16 September 2025 sampai tanggal 16 September 2026.

Based on No.29/SEOJK.04/2023 dated December 29, 2023, concerning buybacked of shares issued by a public company, the Company's management decided to buyback the Company's shares owned by the public, with a maximum number of 4.12% of the Company's issued and fully paid shares. The share buyback period is 12 (twelve) months starting from September 16, 2025 to September 16, 2026.

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Sehubungan dengan hal-hal tersebut di atas, berdasarkan pencatatan yang dilakukan pada tanggal 31 Desember 2025 dan 2024, Perseroan telah membeli kembali saham sebanyak 2.160.337.700 lembar saham dan 2.028.845.900 lembar saham atau setara dengan Rp492.557 dan Rp462.577.

Berdasarkan Akta Pernyataan Keputusan Di Luar Rapat Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 28 tanggal 13 Desember 2022 dari Notaris Ashoya Ratam, SH, MKn, terjadi penambahan modal ditempatkan dan disetor sehubungan dengan pelaksanaan Program *Management and Employee Stock Option* (MESOP) sebesar 23.841.500 saham dengan nominal Rp5.436 sehingga modal ditempatkan dan disetor meningkat dari sebelumnya 83.515.452.844 saham atau dengan nilai nominal seluruhnya sebesar Rp19.041.523 menjadi 83.539.294.344 saham atau dengan nilai nominal seluruhnya sebesar Rp19.046.959.

Akta Pernyataan Keputusan Di Luar Rapat Dewan Komisaris tersebut telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-AH.01.03-0326269, tanggal 14 Desember 2022.

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

Related to the matter above, based on recordings made on December 31, 2025 and 2024, the Company had already buybacked - shares, 2,160,337,700 shares and 2,028,845,900 or the equivalent of Rp492,557 and Rp462.577.

Based on the Deed of Decision Statement Outside the Board of Commissioners Meeting of PT Dayamitra Telekomunikasi Tbk No. 28 dated December 13, 2022 from Notary Ashoya Ratam, SH, MKn, there was an increase in issued and paid-up capital in connection with the implementation of the Management and Employee Stock Option Program (MESOP) amounting to 23,841,500 shares with a nominal value of Rp5,436 so that the issued and paid-up capital increased from before 83,515,452,844 shares or with a total nominal value of Rp19,041,523 to 83,539,294,344 shares or with a total nominal value of Rp19,046,959.

This shareholders' decision has been approved and recorded in the Legal Entity Administration System database of the Ministry of Law and Human Rights of the Republic of Indonesia based on letter number AHU-AH.01.03-0326269 Year 2022, dated December 14, 2022.

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Modal Saham (lanjutan)

Selanjutnya berdasarkan Akta Pernyataan Keputusan Diluar Rapat Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 70 tanggal 27 Desember 2023 dari Notaris Ashoya Ratam, SH, MKn, terjadi penambahan modal ditempatkan dan disetor sehubungan dengan pelaksanaan Program *Management and Employee Stock Option (*MESOP*)* sebesar 13.425.200 saham dengan nominal Rp3.061 sehingga modal ditempatkan dan disetor meningkat dari sebelumnya 83.539.294.344 saham atau dengan nilai nominal seluruhnya sebesar Rp19.046.959 menjadi 83.552.719.544 saham atau dengan nilai nominal seluruhnya sebesar Rp19.050.020.

Akta Pernyataan Keputusan Di Luar Rapat Dewan Komisaris tersebut telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-AH.01.03-0163418, tanggal 27 Desember 2023.

Selanjutnya berdasarkan Akta Pernyataan Keputusan Diluar Rapat Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 14 tanggal 16 Desember 2024 dari Notaris Ashoya Ratam, SH, MKn, terjadi penambahan modal ditempatkan dan disetor sehubungan dengan pelaksanaan Program *Management and Employee Stock Option (*MESOP*)* sebesar 6.916.800 saham dengan nominal Rp1.577 sehingga modal ditempatkan dan disetor meningkat dari sebelumnya 83.552.719.544 saham atau dengan nilai nominal seluruhnya sebesar Rp19.050.020 menjadi 83.559.636.344 saham atau dengan nilai nominal seluruhnya sebesar Rp19.051.597.

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

Share Capital (continued)

Based on the Deed of Decision Statement Outside the Board of Commissioners Meeting of PT Dayamitra Telekomunikasi Tbk No. 70 dated December 27, 2023 from Notary Ashoya Ratam, SH, MKn, there was an increase in issued and paid-up capital in connection with the implementation of the Management and Employee Stock Option Program (MESOP) amounting to 13,425,200 shares with a nominal value of Rp3,061 so that the issued and paid-up capital increased from before 83,539,294,344 shares or with a total nominal value of Rp19,046,959 to 83,552,719,544 shares or with a total nominal value of Rp19,050,020.

The Deed of Decision Statement Outside the Board of Commissioners Meeting has been approved and recorded in the Legal Entity Administration System database of the Department of Law and Human Rights of the Republic of Indonesia based on letter number AHU-AH.01.03-0163418, December 27, 2023.

Based on the Deed of Decision Statement Outside the Board of Commissioners Meeting of PT Dayamitra Telekomunikasi Tbk No. 14 dated December 16, 2024 from Notary Ashoya Ratam, SH, MKn, there was an increase in issued and paid-up capital in connection with the implementation of the Management and Employee Stock Option Program (MESOP) amounting to 6,916,800 shares with a nominal value of Rp1,577 so that the issued and paid-up capital increased from before 83,552,719,544 shares or with a total nominal value of Rp19,050,020 to 83,559,636,344 shares or with a total nominal value of Rp*19,051,597.*

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Modal Saham (lanjutan)

Akta Pernyataan Keputusan Di Luar Rapat Dewan Komisaris tersebut telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-AH.01.03-0222801, tanggal 16 Desember 2024.

Selanjutnya berdasarkan Akta Pernyataan Keputusan Diluar Rapat Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 122 tanggal 31 Desember 2025 dari Notaris Ashoya Ratam, SH, MKn, terjadi penambahan modal ditempatkan dan disetor sehubungan dengan pelaksanaan Program *Management and Employee Stock Option (*MESOP*)* sebesar 41.100 saham dengan nominal Rp9.370.800 sehingga modal ditempatkan dan disetor meningkat dari sebelumnya 83.559.636.344 saham atau dengan nilai nominal seluruhnya sebesar Rp19.051.597 menjadi 83.559.677.444 saham atau dengan nilai nominal seluruhnya sebesar Rp19.051.606.

Akta Pernyataan Keputusan Di Luar Rapat Dewan Komisaris tersebut telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-AH.01.03-0260857, tanggal 19 Januari 2026.

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

Share Capital (continued)

The Deed of Decision Statement Outside the Board of Commissioners Meeting has been approved and recorded in the Legal Entity Administration System database of the Department of Law and Human Rights of the Republic of Indonesia based on letter number AHU-AH.01.03-0222801, December 16, 2024.

Based on the Deed of Decision Statement Outside the Board of Commissioners Meeting of PT Dayamitra Telekomunikasi Tbk No. 122 dated December 31, 2025 from Notary Ashoya Ratam, SH, MKn, there was an increase in issued and paid-up capital in connection with the implementation of the Management and Employee Stock Option Program (MESOP) amounting to 41,100 shares with a nominal value of Rp9,370,800 so that the issued and paid-up capital increased from before 83,559,636,344 shares or with a total nominal value of Rp19,051,597 to 83,559,677,444 shares or with a total nominal value of Rp*19,051,606.*

The Deed of Decision Statement Outside the Board of Commissioners Meeting has been approved and recorded in the Legal Entity Administration System database of the Department of Law and Human Rights of the Republic of Indonesia based on letter number AHU-AH.01.03-0260857, January 19, 2026.

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Modal Saham (lanjutan)

Pengelolaan Modal

Tujuan utama pengelolaan modal Perseroan adalah untuk memastikan terpeliharanya rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbalan bagi pemegang saham.

Perseroan mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Perseroan dapat menyesuaikan pembayaran dividen kepada pemegang saham, menerbitkan saham baru atau mengusahakan pendanaan melalui pinjaman. Tidak ada perubahan atas tujuan, kebijakan maupun proses selama periode penyajian.

Kebijakan Perseroan adalah mempertahankan struktur permodalan yang sehat untuk mengamankan akses terhadap pendanaan pada biaya yang wajar.

Cadangan Pembayaran Berbasis Saham

Berdasarkan Keputusan Pemegang Saham Diluar Rapat Umum Pemegang Saham (Sirkuler) No. 31 tanggal 21 Agustus 2021 dari Notaris Fathiah Helmi, S.H., para pemegang saham memutuskan dan menyetujui penerbitan saham baru setelah selesainya IPO dalam rangka Program *Management and Employee Stock Option* (MESOP).

Harga pelaksanaan opsi yang diberikan untuk setiap tahapan pelaksanaan adalah 90% dari harga pasar rata-rata saham berdasarkan 25 (dua puluh lima) hari perdagangan berturut-turut sebelum tanggal pelaksanaan. Opsi tergantung pada penyelesaian masa kerja selama sembilan bulan (periode *vesting*). Pelaksanaan saham dari opsi yang diberikan didasarkan pada 3 (tiga) tahapan seperti yang ditunjukan dibawah ini. Perseroan tidak memiliki kewajiban hukum atau konstruktif untuk membeli kembali atau menyelesaikan opsi dalam bentuk kas.

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

Share Capital (continued)

Capital Management

The main objective of the Company's capital management is to ensure the maintenance of a healthy capital ratio to support its business and maximize shareholder returns.

The Company manages its capital structure and makes adjustments, based on changes in economic conditions. To maintain and adjust the capital structure, the Company may adjust dividend payments to shareholders, issue new shares or seek funding through loans. There were no changes in objectives, policies or processes during the reporting period.

It is the Company's policy to maintain a healthy capital structure to secure access to financing at a reasonable cost.

Share-based Payment Reserve

Based on the Deed Statement of Shareholders' Decisions Outside the General Meeting of Shareholders (Circular) No. 31 dated August 21, 2021 of Notary Fathiah Helmi S.H., the shareholders of the Company decided and approved the issuance of new shares after the completion of IPO in the framework of the Management and Employee Stock Option Program (MESOP).

The exercise price for each of the exercise window of the granted options is 90% from average market price of the shares based on the 25 (twenty five) consecutive trading days prior the exercise date. Options are conditional on completion of a nine-month service (the vesting period). Exercise of share options granted is based on 3 (three) phases as shown below. The Company has no legal or constructive obligation to repurchase or settle the options in cash

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

Cadangan Pembayaran Berbasis Saham (lanjutan)

Share-based Payment Reserve (continued)

Program Pemberian Opsi Pembelian Saham kepada Manajemen dan Karyawan 2021/
Management and Employee Stock Option Program (MESOP) 2021

Harga Pelaksanaan/ *Exercise Price*	Tahapan/ *Phase*	Jumlah Opsi Saham/ *Total Shares Options*	Tanggal Penerbitan/ *Publication Date*	Masa Tunggu/ *Vesting Period*
Rp720	Tahap/ *Phase I*	44.800.000	18 Februari 2022/ *February 18, 2022*	18 Agustus 2022/ *Agustus 18, 2022*
Rp636	Tahap/ *Phase II*	33.600.000	13 Desember 2022/ *December 13, 2022*	13 Juni 2023/ *Juni 13, 2023*
Rp582	Tahap/ *Phase III*	33.600.000	22 November 2023/ *November 22, 2023*	22 Mei 2024/ *Mei 22, 2024*
	Total	**112.000.000**		

Tahapan/ *Phase*	Jumlah Opsi Saham/ *Total Shares Options*	Opsi yang terealisasi/ *Realized options*	Opsi kadaluarsa/ *Expiry options*	Sisa opsi/ *Remaining options*
Tahap/ *Phase I*	44.800.000	23.841.500	(20.958.500)	-
Tahap/ *Phase II*	33.600.000	13.460.700	(20.139.300)	-
Tahap/ *Phase III*	33.600.000	6.881.300	-	26.718.700
	112.000.000	**44.183.500**	**(41.097.800)**	**26.718.700**

23. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Cadangan Pembayaran Berbasis Saham (lanjutan)

Pada tanggal 31 Desember 2025, Manajemen melakukan estimasi nilai wajar opsi dihitung dalam perhitungannya yang diestimasi dengan menggunakan model Black-Scholes-Merton. Asumsi utama yang digunakan dalam menentukan nilai wajar adalah sebagai berikut:

23. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)

Share-based Payment Reserve (continued)

On December 31, 2025, Management estimated fair value of the option in its calculation using Black-Scholes-Merton model. The fair value valuation was carried out using the following key assumptions:

	31 Desember 2025/December 31, 2025			
	Tahap I / Phase I	*Tahap II / Phase II*	*Tahap III / Phase III*	
Harga saham pada pemberian	720	636	582	*Share price on grant date*
Tingkat bunga bebas risiko	7,08%	6,22%	6,66%	*Risk-free interest rate*

Beban kompensasi saham yang diakui oleh Perseroan sebesar Rpnihil dan Rp5.042 untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 dalam laporan laba rugi yang dicatat pada "beban kompensasi karyawan".

Share compensation expense recognized by the Company amounted to Rpnill and Rp5,042 for the years ended December 31, 2025 and 2024 in profit and loss statements recorded in "employee compensation expenses".

Estimasi cadangan pembayaran berbasis saham sebesar Rp5.095 pada tanggal 31 Desember 2025 disajikan pada bagian "Ekuitas" dalam laporan posisi keuangan konsolidasian.

The estimated share-based payment reserve amounted to Rp5,095 as of December 31, 2025, is presented under the "Equity" section in the consolidated statement of financial position.

24. LABA PER SAHAM DASAR / *24. BASIC EARNINGS PER SHARE*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Laba tahun berjalan	2.119.352	2.107.671	*Income for the year*
Rata-rata tertimbang jumlah saham biasa (dalam angka penuh)	81.520.815.773	82.117.177.570	*Weighted average number of shares (in full amount)*
Penyesuaian dilusi saham dasar - MESOP (dalam angka penuh)	-	-	*Adjustment on dilutive common shared (in full amount)*
Jumlah rata-rata tertimbang saham biasa - dilusian	81.520.815.773	82.117.177.570	*Weighted average number of common shares - diluted*
Laba per saham dasar (dalam angka penuh)			***Earnings per share (in full amount)***
Dasar	**26**	**26**	*Basic*
Dilusian	**26**	**26**	*Diluted*

Rata-rata tertimbang jumlah saham memperhitungkan efek dari perubahan rata-rata tertimbang pada saham treasuri selama tahun berjalan.

The weighted average number of shares takes into account the weighted average effect of changes in treasury shares during the year.

Jumlah rata-rata tertimbang saham dilusian dihitung setelah mempertimbangkan efek dilutif dari MESOP yang diberikan tetapi belum *vested* atau dilaksanakan pada masing-masing periode pelaporan.

Diluted weighted-average number of outstanding shares is computed after reflecting the dilutive effect from the MESOP granted but not yet vested or exercised in each reporting period.

25. TAMBAHAN MODAL DISETOR

Merupakan tambahan modal disetor yang berasal dari:

(i) Perbedaan antara nilai tukar pada saat setoran modal diterima dari pemegang saham dengan nilai tukar yang digunakan untuk menentukan nilai nominal saham dalam Rupiah, sebagaimana tercantum dalam Anggaran Dasar Perseroan sebesar Rp25.186.

(ii) Sejak tahun 1995, Perseroan menyelenggarakan kegiatan telekomunikasi di wilayah Kalimantan dalam bentuk kerjasama operasi ("KSO") dengan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., pemegang saham mayoritas, sesuai dengan perjanjian tanggal 20 Oktober 1995 dan perubahannya tanggal 5 Juni 1998. Pada tanggal 31 Desember 2010, Perjanjian KSO telah berakhir secara efektif. Sesuai dengan Perjanjian KSO, pada 1 Januari 2011, Perseroan mengalihkan seluruh aset tetap yang berkaitan dengan KSO kepada Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., dan nilai buku aset tetap yang dialihkan sebesar Rp66.108 diakui sebagai "Selisih Nilai Transaksi Restrukturisasi antar Entitas Sepengendali".

(iii) Pada tahun 2013, Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., melakukan program pemberian hak bagi karyawan Perseroan untuk membeli saham Telkom pada harga yang sudah ditetapkan. Selisih antara harga tersebut dengan harga pasar saham Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., pada tanggal tersebut menjadi tanggungan Telkom dan disajikan sebagai tambahan modal disetor lainnya sesuai dengan PSAK 102: Pembayaran Berbasis Saham sebesar Rp705.

25. ADDITIONAL PAID-IN CAPITAL

Additional paid-in capital originates from the following transactions:

(i) The difference between the exchange rate at the time the paid-in capital was received from the shareholders and the exchange rate used to determine the nominal value of the shares in Rupiah, as stated in the Articles of Association of the Company amounted to Rp25,186.

(ii) Since 1995, the Company has been carrying out telecommunications activities in the Kalimantan region in the form of a joint operation ("KSO") with Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., the majority shareholder, pursuant to an agreement dated October 20, 1995 and amended on June 5, 1998. As of December 31, 2010, the KSO agreement has ended effectively. In accordance with the KSO Agreement, on January 1, 2011, the Company transferred all fixed assets related to KSO to Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., and the book value of the assets transferred amounting to Rp66,108 was recognized as "Difference in Value of Restructuring Transactions between Entities Under Common Control".

(iii) In 2013, Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., implemented a program to grant the right for Company employees to buy Telkom shares at a predetermined price. The difference between this price and the market price for Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.'s shares on that date will be borne by Telkom and presented as additional paid-in capital in accordance with PSAK 102: Share-based Payment amounting to Rp705.

25. TAMBAHAN MODAL DISETOR (lanjutan)

Merupakan tambahan modal disetor yang berasal dari: (lanjutan)

(iv) Tambahan modal disetor juga merupakan agio saham yang berasal dari selisih lebih hasil IPO atas nilai nominal saham setelah dikurangi biaya penerbitan (Catatan 1e).

25. ADDITIONAL PAID-IN CAPITAL (continued)

Additional paid-in capital originates from the following transactions: (continued)

(iv) Additional Paid-in Capital also represents premium on stock from excess of proceeds from the IPO of shares over par value after deducting the issuance cost (Note 1e).

	31 Desember/*December 31, 2021*	
Tambahan modal disetor dari penawaran umum perdana saham	13.438.296.186	*Additional paid-in capital from the initial public offering of shares*
Biaya penerbitan saham	(331.526.395)	*Share issuance costs*
	13.106.769.791	

(v) Pada tahun 2022, Perseroan melakukan program pemberian hak bagi karyawan untuk membeli saham Perseroan pada harga yang sudah ditetapkan. Selisih antara harga pelaksanaan dengan nilai nominal saham dan realisasi cadangan pembayaran berbasis saham disajikan sebagai tambahan modal disetor lainnya sesuai dengan PSAK 102: Pembayaran Berbasis Saham sebesar Rp15.459.

(v) In 2022, Company implemented a program to grant the right for Company employees to buy Company shares at a predetermined price. The difference between the exercise price and par value and realization of reserve shared-based payment presented as additional paid-in capital in accordance with PSAK 102: Share-based Payment amounting to Rp15,459.

(vi) Pada tahun 2023, Perseroan melakukan program pemberian hak bagi karyawan untuk membeli saham Perseroan pada harga yang sudah ditetapkan. Selisih antara harga pelaksanaan dengan nilai nominal saham dan realisasi cadangan pembayaran berbasis saham disajikan sebagai tambahan modal disetor lainnya sesuai dengan PSAK 102: Pembayaran Berbasis Saham sebesar Rp8.243.

(vi) In 2023, Company implemented a program to grant the right for Company employees to buy Company shares at a predetermined price. The difference between the exercise price and par value and realization of reserve shared-based payment presented as additional paid-in capital in accordance with PSAK 102: Share-based Payment amounting to Rp8,243.

25. TAMBAHAN MODAL DISETOR (lanjutan)

Merupakan tambahan modal disetor yang berasal dari: (lanjutan)

(vi) Pada tahun 2024, Perseroan melakukan program pemberian hak bagi karyawan untuk membeli saham Perseroan pada harga yang sudah ditetapkan. Selisih antara harga pelaksanaan dengan nilai nominal saham dan realisasi cadangan pembayaran berbasis saham disajikan sebagai tambahan modal disetor lainnya sesuai dengan PSAK 102: Pembayaran Berbasis Saham sebesar Rp3.772.

(vii) Selisih nilai transaksi entitas sepengendali sebesar Rp559.567 merupakan selisih lebih antara nilai buku ekuitas sebesar Rp90.433 dan harga perolehan sebesar Rp650.000 atas akuisisi PT Ultra Mandiri Telekomunikasi ("UMT"), yang dilakukan pada tanggal 2 Desember 2024.

(vi) Pada tahun 2025, Perseroan melakukan program pemberian hak bagi karyawan untuk membeli saham Perseroan pada harga yang sudah ditetapkan. Selisih antara harga pelaksanaan dengan nilai nominal saham dan realisasi cadangan pembayaran berbasis saham disajikan sebagai tambahan modal disetor lainnya sesuai dengan PSAK 102: Pembayaran Berbasis Saham sebesar Rp22.

25. ADDITIONAL PAID-IN CAPITAL (continued)

Additional paid-in capital originates from the following transactions: (continued)

(vi) In 2024, Company implemented a program to grant the right for Company employees to buy Company shares at a predetermined price. The difference between the exercise price and par value and realization of reserve shared-based payment presented as additional paid-in capital in accordance with PSAK 102: Share-based Payment amounting to Rp3,772.

(vii) The difference in value of transactions between entities under common control of Rp559,567 is the difference between the book value of equity amounting to Rp90,433 and the acquisition price of Rp650,000 for the acquisition of PT Ultra Mandiri Telekomunikasi ("UMT"), which was carried out on December 2, 2024.

(vi) In 2025, Company implemented a program to grant the right for Company employees to buy Company shares at a predetermined price. The difference between the exercise price and par value and realization of reserve shared-based payment presented as additional paid-in capital in accordance with PSAK 102: Share-based Payment amounting to Rp22.

26. DIVIDEN DAN CADANGAN UMUM

Berdasarkan Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas, Perseroan wajib menyisihkan jumlah tertentu dari laba bersih setiap tahun buku sebagai cadangan umum. Penyisihan dilakukan sampai cadangan mencapai paling sedikit 20% dari jumlah modal yang ditempatkan dan disetor.

Berdasarkan Pernyataan Keputusan Rapat Umum Pemegang Saham tanggal 28 Mei 2025 yang telah dinotariskan dengan Akta No. 60 dari Ashoya Ratam, SH., M.Kn., pemegang saham menetapkan penggunaan laba bersih Perseroan Tahun Buku 2024 yang seluruhnya berjumlah Rp2.107.672 diperuntukan sebagai berikut:

a) Dividen Tunai sebesar 70% dari laba bersih atau sejumlah Rp1.475.373 atau sebesar Rp18,0959 per saham (nilai penuh).
b) Dividen Spesial sebesar 28% dari laba bersih atau sejumlah Rp590.153 atau sebesar Rp7,2384 per saham (nilai penuh).
c) Menetapkan cadangan umum sebesar 2% dari laba bersih sejumlah Rp42.146.

26. DIVIDEND AND GENERAL RESERVES

Based on Law No. 40 of 2007 on Limited Liability Company, the Company is required to allocate a specific amount from its net income for each financial year as a general reserve. The allowance is made until the reserves reach at least 20% of the total issued and paid-up share capital.

Based on Decision of the General Meeting of Shareholders dated May 28, 2025 as stated in notarial deed by Deed No. 60 from Ashoya Ratam, SH., M.Kn., Shareholders determine the use of the Company's net for the 2024 Fiscal Year, totalling Rp2,107,672, as follows:

a) Cash dividend of 70% net profit or a total of Rp 1,475,373 or 18.0959 per share (full amount).
b) Special Dividend of 28% of net profit or a total of Rp590,153 or Rp7.2384 per share (full amount).
c) Determined general reserves of 2% of net profit amounted Rp42,146.

27. PENDAPATAN / *27. REVENUE*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Pendapatan sewa menara telekomunikasi			***Revenue of telecommunication tower lease***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telekomunikasi Selular	5.186.717	4.945.574	*PT Telekomunikasi Selular*
PT Telkom Infrastruktur Indonesia	111.787	31.987	*PT Telkom Infrastruktur Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	104.392	178.150	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT PP (Persero) Tbk	700	1.539	*PT PP (Persero) Tbk*
PT Telekomunikasi Indonesia Internasional	204	375	*PT Telekomunikasi Indonesia Internasional*
PT PP Presisi Tbk	176	16	*PT PP Presisi Tbk*
PT PP Energi	165	180	*PT PP Energi*
PT PP Properti Tbk	109	120	*PT PP Properti Tbk*
PT PP Infrastruktur	60	60	*PT PP Infrastruktur*
PT PP Urban	39	66	*PT PP Urban*
PT Telkom Satelit Indonesia	-	908	*PT Telkom Satelit Indonesia*
Subtotal pihak berelasi	5.404.349	5.158.975	*Subtotal related parties*
Pihak ketiga	3.428.575	3.471.161	*Third parties*
Subtotal	8.832.924	8.630.136	*Subtotal*
Pendapatan jasa konstruksi			***Revenue of construction services***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Infrastruktur Telekomunikasi Indonesia	360.314	-	*PT Infrastruktur Telekomunikasi Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	280.834	436.508	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telekomunikasi Selular	11.019	7.843	*PT Telekomunikasi Selular*
PT Telkom Satelit Indonesia	-	1.872	*PT Telkom Satelit Indonesia*
PT Telkom Infrastruktur Indonesia	-	161.347	*PT Telkom Infrastruktur Indonesia*
Subtotal pihak berelasi	652.167	607.570	*Subtotal related parties*
Pihak ketiga	18.999	31.748	*Third parties*
Subtotal	671.166	639.318	*Subtotal*
Pendapatan jasa dan sewa Listrik			***Revenue of service and electricity lease***
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Telekomunikasi Selular	9.705	7.494	*PT Telekomunikasi Selular*
Subtotal pihak berelasi	9.705	7.494	*Subtotal related parties*
Pihak ketiga	20.288	30.838	*Third parties*
Subtotal	29.993	38.332	*Subtotal*
Total	**9.534.083**	**9.307.786**	***Total***

27. PENDAPATAN (lanjutan)

Jasa listrik merupakan jasa penyediaan tenaga listrik pada menara telekomunikasi.

Jasa konstruksi merupakan jasa-jasa teknis yang berkaitan dengan konstruksi menara telekomunikasi seperti *Fiber Optic Solution*, *Technical Service Assistance, Managed Service, Mechanical Electrical Solution,* pengurusan IMB, dan projek-projek lain.

Manajemen mengharapkan bahwa sebagian besar harga transaksi yang dialokasikan untuk kontrak yang belum dipenuhi pada tanggal 31 Desember 2025 akan diakui sebagai pendapatan non-sewa menara pada periode pelaporan berikutnya. Kewajiban kinerja yang belum dipenuhi pada tanggal 31 Desember 2025, yang manajemen harapkan dapat direalisasikan dalam satu tahun adalah Rp89.311 dan lebih dari satu tahun adalah Rp203.576.

Lihat Catatan 36 untuk informasi pihak-pihak berelasi.

Selama tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, rincian penjualan dari pelanggan dengan total penjualan kumulatif individual masing-masing melebihi 10% dari total pendapatan konsolidasian adalah sebagai berikut:

27. REVENUE (continued)

Electrical services are services that provide electricity to telecommunications towers.

Construction services are technical services related to telecommunication tower construction such as Fiber Optic Solution, Technical Service Assistance, Managed Service, Mechanical Electrical Solution, IMB management, and other projects.

Management expects that most of the allocated transaction prices for contracts which have not been fulfilled as of December 31, 2025 will be recognized as non-tower-lease revenues in the next reporting period. The performance obligation that has not been fulfilled as of December 31, 2025, which management hopes to realize in one year is Rp89,311 and more than one year is Rp203,576.

Refer to Note 36 for related parties information.

During the year ended December 31, 2025 and 2024 the details of revenue from customers with total individual cumulative revenue each exceeding 10% of total consolidated revenue are as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31*		
	2025	**2024**	
Pelanggan			***Customers***
PT Telekomunikasi Selular	5.207.442	4.960.911	*PT Telekomunikasi Selular*
PT Indosat Tbk.	1.922.149	1.825.250	*PT Indosat Tbk.*
PT XLSMART Telecom Sejahtera Tbk.	1.331.342	1.131.426	*PT XLSMART Telecom Sejahtera Tbk.*
Persentase terhadap total pendapatan konsolidasi			***Percentage to total consolidated revenue***
PT Telekomunikasi Selular	55 %	53 %	*PT Telekomunikasi Selular*
PT Indosat Tbk.	20 %	20 %	*PT Indosat Tbk.*
PT XLSMART Telecom Sejahtera Tbk.	14 %	12 %	*PT XLSMART Telecom Sejahtera Tbk.*

28. PENYUSUTAN DAN AMORTISASI / *28. DEPRECIATION AND AMORTIZATION*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Penyusutan aset tetap (Catatan 9)	1.896.546	1.850.328	*Fixed assets depreciation (Note 9)*
Rugi penurunan (pemulihan) nilai aset tetap	62.871	(2.534)	*Impairment loss (recovery) of fixed assets*
Total	**1.959.417**	**1.847.794**	***Total***
Amortisasi aset hak-guna (Catatan 10)	1.457.993	1.396.040	*Right-of-use amortization (Note 10)*
Amortisasi aset takberwujud (Catatan 11)	115.633	123.788	*Intangible assets amortization (Note 11)*
Amortisasi sewa tanah	79.768	101.708	*Land rent amortization*
Amortisasi lain-lain	68.941	47.351	*Others amortization*
Total	**1.722.335**	**1.668.887**	***Total***

29. PERENCANAAN, OPERASIONAL DAN PEMELIHARAAN MENARA TELEKOMUNIKASI / *29. PLANNING, OPERATIONS AND MAINTENANCE OF TELECOMMUNICATION TOWER*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Pemeliharaan dan perbaikan menara telekomunikasi	327.329	358.020	*Maintenance and repair of telecommunication tower*
Jasa dan sewa listrik	41.158	42.141	*Services and electricity rental*
Pajak properti	26.933	38.606	*Tax of properties*
Retribusi	207	-	*Retribution*
Total	**395.627**	**438.767**	***Total***

Selama tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, tidak ada transaksi dari satu pemasok dengan total pembelian kumulatif yang melebihi 10% dari total pendapatan konsolidasian.

During the year ended as of December 31, 2025 and 2024, there were no purchases made from any single supplier with a cumulative amount exceeding 10% of the total consolidated revenue.

30. KONSTRUKSI DAN MANAJEMEN PROYEK / *30. CONSTRUCTION AND PROJECT MANAGEMENT*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Manajemen proyek	569.097	442.317	*Project management*
Konstruksi	62.607	83.259	*Construction*
Total	**631.704**	**525.576**	***Total***

31. BEBAN UMUM DAN ADMINISTRASI / *31. GENERAL AND ADMINISTRATIVE EXPENSES*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Umum	73.541	86.687	*General*
Pemasaran	53.282	50.618	*Marketing*
Peralatan kantor	50.045	41.910	*Office equipment*
Profesional dan konsultan	47.525	54.949	*Professional and consultant*
Outsourcing	37.066	34.865	*Outsourcing*
Beban administrasi lainnya	19.908	15.848	*Others administration expense*
Transportasi dan akomodasi	14.696	13.456	*Transportation and accomodation*
Pelatihan, pendidikan, dan rekrutmen	13.717	24.054	*Training, education and recruitment*
Total	**309.780**	**322.387**	***Total***

32. BEBAN KOMPENSASI KARYAWAN / *32. EMPLOYEE COMPENSATION EXPENSES*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Insentif dan tunjangan lainnya	122.392	119.189	*Incentives and other benefit*
Gaji dan tunjangan	107.676	105.141	*Salaries and allowances*
Tunjangan pajak penghasilan karyawan	54.580	49.109	*Employee income tax allowance*
Perumahan	16.080	12.073	*Housing allowance*
Imbalan kerja karyawan	8.055	8.861	*Post-employment benefits*
Saham Bonus	-	5.042	*Bonus Shares*
Total	**308.783**	**299.415**	***Total***

33. BEBAN USAHA LAINNYA - NETO / *33. OTHER OPERATING EXPENSES - NET*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
(Pembalikan)/penambahan cadangan kerugian kredit ekspektasian	30.470	(5.746)	*(Reversal)/addition of allowance for expected credit loss*
Kompensasi pada pelanggan	2.609	1.314	*Compensation for customer*
Lain-lain	1.515	4.740	*Others*
Total	**34.594**	**308**	***Total***

34. BEBAN PENDANAAN / *34. FINANCE COSTS*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Pihak berelasi (Catatan 36)			*Related parties (Note 36)*
PT Bank Mandiri (Persero) Tbk.	259.668	191.090	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	170.051	106.685	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	131.305	126.662	*PT Bank Syariah Indonesia Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	61.034	34.502	*PT Bank Rakyat Indonesia (Persero) Tbk.*
Pihak ketiga	523.035	732.107	*Third parties*
Total	**1.145.093**	**1.191.046**	***Total***

35. PERPAJAKAN / *35. TAXATION*

a. Pajak dibayar di muka / *a. Prepaid taxes*

	31 Desember/ *December 31, 2025*	**31 Desember/ *December 31, 2024***	
Pajak pertambahan nilai - neto			*Value added taxes - net*
Perseroan	3.629	47.200	*The Company*
Entitas anak	15.866	33.199	*Subsidiary*
Pajak final			*Final tax*
Entitas anak	15.945	18.143	*Subsidiary*
Pajak penghasilan - karyawan			*Income tax - employee*
Perseroan	320	6.632	*The Company*
Entitas anak	703	59	*Subsidiary*
Total	**36.463**	**105.233**	***Total***

35. PERPAJAKAN (lanjutan) / *35. TAXATION (continued)*

b. Taksiran Tagihan Pajak / *b. Estimated Claim for Tax Refund*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Perseroan			*The Company*
Pajak penghasilan badan - 2025	18.257	-	*Corporate Income tax - 2025*
Pajak penghasilan badan - 2023	-	44.664	*Corporate Income tax - 2023*
Entitas Anak			*Subsidiaries*
Pajak penghasilan badan - 2025	21.335	-	*Corporate Income tax - 2025*
Pajak penghasilan badan - 2023	-	3.653	*Corporate Income tax - 2023*
Total	**39.592**	**48.317**	***Total***

c. Utang Pajak / *c. Taxes Payable*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Perseroan			*The Company*
PPN atas Pemungutan Pajak ("WAPU")	47.902	35.106	*VAT - Tax collector*
Pajak penghasilan			*Income tax*
Pasal 4(2)	45.038	22.716	*Article 4(2)*
Pasal 23	1.966	681	*Article 23*
Pasal 25	-	6.562	*Article 25*
Estimasi pajak penghasilan badan	-	13.782	*Estimated Corporate Income tax*
Subtotal	**94.906**	**78.847**	**Subtotal**
Entitas Anak			*Subsidiary*
Pajak penghasilan			*Income tax*
Pasal 4(2)	934	132	*Article 4(2)*
Pasal 21	9	81	*Article 21*
Pasal 23	2.616	2.667	*Article 23*
Pasal 25	1.574	-	*Article 25*
Estimasi pajak penghasilan badan	7.082	4.016	*Estimated Corporate Income tax*
Subtotal	**12.215**	**6.896**	**Subtotal**
Total	**107.121**	**85.743**	**Total**

35. PERPAJAKAN (lanjutan) / *35. TAXATION (continued)*

d. Beban Pajak / *d. Tax Expense*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Perseroan:			*The Company:*
Beban pajak kini	99.722	113.876	*Current tax expense*
Beban pajak tangguhan	116	11.599	*Deferred tax expense*
Penyesuaian pajak tahun lalu	3.067	573	*Prior year tax adjusment*
Subtotal	**102.905**	**126.048**	***Subtotal***
Entitas anak:			*Subsidiary:*
Beban pajak kini	18.189	35.028	*Current tax expense*
(Penghasilan)/ beban pajak tangguhan	2.452	(3.752)	*(Income)Deferred tax expense*
Penyesuaian pajak tahun lalu	5.207	-	*Prior year tax adjusment*
Subtotal	**25.848**	**31.276**	***Subtotal***
Konsolidasian:			*Consolidated:*
Beban pajak kini	117.911	148.904	*Current tax expense*
Beban pajak tangguhan	2.568	7.847	*Deferred tax expense*
Penyesuaian pajak tahun lalu	8.274	573	*Prior year tax adjusment*
Beban pajak - neto	**128.753**	**157.324**	***Tax expense - net***

e. Rekonsiliasi Fiskal / *e. Fiscal Reconciliation*

Rekonsiliasi antara laba sebelum pajak penghasilan, sebagaimana tercantum pada laba rugi dan penghasilan komprehensif lain konsolidasian, dengan penghasilan kena pajak adalah sebagai berikut:

A reconciliation between profit before income tax, as shown in the consolidated statement of profit or loss and other comprehensive income, and taxable profit is as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31*		
	2025	**2024**	
Laba sebelum beban pajak penghasilan badan	2.248.105	2.261.320	*Income before corporate income tax expense*
Dampak penyesuaian proforma atas laba tahun berjalan	-	2.683	*Effect of proforma adjustment on current year income*
Laba sebelum pajak entitas anak dan eliminasi konsolidasi antar Perusahaan	(234.172)	(204.297)	*Income before tax expense of subsidiary and elimination of consolidations between on Companies*
Laba sebelum beban pajak penghasilan badan Perseroan	2.013.933	2.059.706	*Income before tax expense of the Company*
Dikurangi:			*Less:*
Penghasilan/pendapatan yang telah dikenakan pajak final	(7.032.569)	(6.691.414)	*Revenue/income subjected to final tax*
Subtotal	**(5.018.636)**	**(4.631.708)**	***Subtotal***

35. PERPAJAKAN (lanjutan) / *35. TAXATION (continued)*

e. Rekonsiliasi Fiskal (lanjutan) / *e. Fiscal Reconciliation (continued)*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31*		
	2025	**2024**	
Perbedaan temporer:			*Temporary differences:*
Aset hak-guna	(10.516)	10.469	*Right of-use assets*
Amortisasi aset takberwujud	(1.644)	(5.210)	*Amortization of intangible assets*
Beban penyisihan piutang non usaha	-	(350)	*Allowance for non-trade receivable*
Cadangan pembayaran berbasis saham	-	1.014	*Reserve shared base payment*
Liabilitas imbalan kerja	1.070	(218)	*Employee benefits liabilities*
Penyusutan aset tetap	(184.440)	(194.375)	*Fixed assets depreciation*
Kerugian kredit ekspektasian kas dan setara kas	-	(3)	*Allowance for expected credit loss of cash and cash equvalents*
Penyisihan cadangan kerugian kredit ekspektasian	(472)	(1.281)	*Allowance for addition expected credit loss*
Subtotal	**(196.002)**	**(189.954)**	***Subtotal***
Perbedaan permanen:			*Permanent differences:*
Beban atas penghasilan/ pendapatan yang telah dikenakan pajak final	5.656.767	5.141.577	*Expenses on revenue/income subjected to final tax*
Biaya bunga yang tidak bisa dikurangkan	18.760	14.586	*Non-deductible interest charges*
(Pendapatan)/Beban yang tidak dapat dikurangkan - neto	(7.607)	183.118	*Non-deductible (revenue)/ expenses - net*
Subtotal	**5.667.920**	**5.339.281**	***Subtotal***
Laba kena pajak	**453.282**	**517.619**	***Taxable Income***

35. PERPAJAKAN (lanjutan) / *35. TAXATION (continued)*

e. Rekonsiliasi Fiskal (lanjutan) / *e. Fiscal Reconciliation (continued)*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Beban pajak kini:			*Current tax expense:*
Perseroan	99.722	113.876	*The Company*
Entitas anak	18.189	35.028	*Subsidiary*
Penyesuaian pajak tahun lalu :			*Prior year tax adjusment:*
Perseroan	3.067	573	*The Company*
Entitas anak	5.207	-	*Subsidiary*
Total beban pajak kini	126.185	149.477	*Total current tax expense*
Dikurangi:			*Less:*
Pajak penghasilan dibayar dimuka			*Prepaid income taxes*
Perseroan	(117.979)	(100.094)	*The Company*
Entitas anak	(32.442)	(31.012)	*Subsidiary*
Total	(150.421)	(131.106)	*Total*
(Taksiran tagihan pajak)/utang pajak penghasilan tahun berjalan			*(Claim for tax refund)/income tax payable for the current year*
Perseroan	(18.257)	13.782	*The Company*
Entitas anak	(21.335)	-	*Subsidiary*
Entitas anak	7.082	4.016	*Subsidiary*

35. PERPAJAKAN (lanjutan)

f. Rekonsiliasi Tarif Pajak Efektif

Rekonsiliasi antara: (i) beban pajak penghasilan yang dihitung dengan menggunakan tarif pajak yang berlaku atas laba sebelum pajak penghasilan, dan (ii) beban pajak penghasilan seperti disajikan dalam laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

35. TAXATION (continued)

f. Reconciliation of Effective Tax Rate

The reconciliation between: (i) income tax expense, calculated by applying the applicable tax rate to the profit before income tax, and (ii) income tax expense as shown in the consolidated statement of profit or loss and other comprehensive income is as follows:

	Year yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Laba sebelum beban pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	2.248.105	2.261.320	*Consolidated Income before corporate income tax expense per statement of profit or loss and other comprehensive income*
Beban pajak dihitung dengan tarif 22%	494.583	497.490	*Tax expense calculated at rate of 22%*
Pengaruh pajak atas beda tetap	1.280.791	1.254.002	*Tax effect on the permanent differences*
Pendapatan final	(1.595.322)	(1.565.057)	*Revenues subject to final tax*
Penyesuaian tarif pajak dan rasio persentase final dan non final	(59.573)	(29.684)	*Adjustments on tax rate and ratio on final and non-final percentage*
Penyesuaian beban pajak tahun sebelumnya	8.274	573	*Adjustments on tax expense previous year*
Jumlah beban pajak penghasilan	**128.753**	**157.324**	***Total income tax expense***

35. PERPAJAKAN (lanjutan) / *35. TAXATION (continued)*

g. Aset (Liabilitas) Pajak Tangguhan / *g. Deferred Tax Assets (Liability)*

Pergerakan saldo liabilitas pajak tangguhan adalah sebagai berikut:

The movements of the deferred tax liability balance are as follows:

	31 Desember/*December 31, 2025*				
	Saldo Awal/ *Beginning Balance*	Dikreditkan (Dibebankan)/ke Laporan Laba Rugi dan Penghasilan Komprehensif Lain/ *Credited/ (Charged) to Statements of profit or Loss and Other Comprehensive Income*	Dikreditkan ke Laporan Perubahan Ekuitas/ *Credited to Statements of Changes in Equity*	Saldo Akhir/ *Ending Balance*	
Perseroan					***The Company***
Aset tetap	(125.112)	(11.246)	-	(136.358)	*Fixed assets*
Aset takberwujud	(4.548)	590	-	(3.958)	*Intangible assets*
Cadangan kerugian kredit ekspektasian piutang	2.078	(732)	-	1.346	*Allowance for expected credit loss of receivables*
Liabilitas imbalan kerja karyawan	348	310	119	777	*Employee benefits liabilities*
Aset tetap dari akuisisi	(32.952)	19.739	-	(13.213)	*Fixed assets from acquisitions*
Aset hak-guna	(71.679)	11.849	-	(59.830)	*Right-of-use asset*
Cadangan pembayaran berbasis saham	555	(359)	-	196	*Share-based payment reserve*
Liabilitas sewa	85.920	(19.826)	-	66.094	*Lease liabilities*
Beban penyisihan uang muka aset tetap	198	(198)	-	-	*Provision for advances for fixed assets*
Beban penyisihan piutang non usaha	243	(243)	-	-	*Allowance for non-trade receivable*
Liabilitas pajak tangguhan	**(144.949)**	**(116)**	**119**	**(144.946)**	***Deferred tax liabilities***
Entitas Anak					***Subsidiaries***
Aset pajak tangguhan	**3.865**	**(2.452)**	**-**	**1.413**	***Deferred tax assets***

35. PERPAJAKAN (lanjutan)

35. TAXATION (continued)

g. Aset (Liabilitas) Pajak Tangguhan (lanjutan)

g. Deferred Tax Assets (Liability) (continued)

Pergerakan saldo liabilitas pajak tangguhan adalah sebagai berikut:

The movements of the deferred tax liability balance are as follows:

	31 Desember/*December 31, 2024*					
	Saldo Awal/ *Beginning Balance*	Dikreditkan (Dibebankan)/ke Laporan Laba Rugi dan Penghasilan Komprehensif Lain/ *Credited/ (Charged) to Statements of profit or Loss and Other Comprehensive Income*	Dikreditkan ke Laporan Perubahan Ekuitas/ *Credited to Statements of Changes in Equity*	*Penyesuaian saldo anak perusahaan Adjustment balance subsidiaries*	Saldo Akhir/ *Ending Balance*	
Perseroan						***The Company***
Aset tetap	(116.258)	(8.854)	-	-	(125.112)	*Fixed assets*
Aset takberwujud	(4.740)	192	-	-	(4.548)	*Intangible assets*
Pembentukan cadangan kerugian kredit ekspektasian piutang	3.981	(1.903)	-	-	2.078	*Amortization of impairment losses of receivables*
Liabilitas imbalan kerja karyawan	501	(129)	(24)	-	348	*Employee benefits liabilities*
Aset tetap dari akuisisi	(34.517)	1.565	-	-	(32.952)	*Fixed assets from acquisitions*
Pembentukan cadangan kerugian kredit ekspektasian kas dan setara kas	1	(1)	-	-	-	*Amortization of impairment losses cash and cash equivalents*
Aset hak-guna	(104.034)	32.355	-	-	(71.679)	*Right-of-use asset*
Cadangan pembayaran berbasis saham	465	90	-	-	555	*Share-based payment reserve*
Liabilitas sewa	120.657	(34.737)	-	-	85.920	*Lease liabilities*
Beban penyisihan uang muka aset tetap	236	(38)	-	-	198	*Provision for advances for fixed assets*
Beban penyisihan piutang non usaha	382	(139)	-	-	243	*Allowance for non-trade receivable*
Liabilitas pajak tangguhan	**(133.326)**	**(11.599)**	**(24)**	**-**	**(144.949)**	***Deferred tax liabilities***
Entitas Anak						***Subsidiary***
Aset pajak tangguhan	**112**	**(2.544)**	**-**	**6.297**	**3.865**	***Deferred tax assets***

35. PERPAJAKAN (lanjutan)

h. Hal Pajak Lainnya

Perseroan

Pada tanggal 28 April 2025, Perseroan menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) atas hasil pemeriksaan dari Direktorat Jenderal Pajak ("DJP") dari pajak penghasilan badan untuk tahun pajak 2023 sebesar Rp41.597 dari Rp44.644. Taksiran tagihan pajak dan telah diterima oleh Perseroan pada 4 Juni 2025. Perseroan telah membebankan selisih sebesar Rp 3.067 sebagai bagian dari beban pajak neto dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian tahun 2025.

Pada tanggal 28 April 2025, Perseroan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) atas hasil pemeriksaan dari Direktorat Jenderal Pajak ("DJP") dari pajak penghasilan pasal 4(2), pasal 21, pasal 23 dan PPN untuk tahun pajak 2023 masing-masing sebesar Rp488, Rp242, Rp37, dan Rp166 dan telah dikompensasi dengan penerimaan SKPLB pajak penghasilan badan tahun 2023 dan dicatatkan sebagai bagian dari beban usaha lainnya dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian tahun 2025.

Pada tanggal 18 Juni 2025, Perseroan menerima Surat Ketetapan Pajak Lebih Bayar ("SKPLB") atas lebih bayar pajak final untuk tahun pajak 2025 sebesar Rp31.965 dan telah diterima pada tahun 2025.

35. TAXATION (continued)

h. Other Tax Matters

Company

On April 28, 2025, the Company received Tax Assesment Letter on Overpayment (SKPLB) from Directoratae General of Taxes ("DGT") on Corporate Income Tax for fiscal year 2023 amounting to Rp41,597 out of the Rp44,644. Estimated claim for tax refund and received the amount on June 4, 2025. The company charged the ramaining amount of Rp3,067 as part of "Tax expense - net" in the 2025 consolidated statements of profit or loss and other comprehensive income.

On April 28, 2025, the Company received Tax Assesment Letter on Underpayment ("SKPKB") from Directorate General of Taxes ("DGT") regarding underpayment of income tax article 4(2), article 21, article 23 and VAT for fiscal year 2023 amounting to Rp488, Rp242, Rp37, and Rp166, respectively, and has been compensated with received of SKPLB from corporate income tax for fiscal year 2023 and recorded as part of other operating expenses in the consolidated statement of profit or loss and other comprehensive income in 2025.

On June 18, 2025, the Company received Tax Assesment Letter on Overpayment ("SKPLB") regarding overpayment of final tax for fiscal year 2025 amounted to Rp31,965 and has been received in 2025.

35. PERPAJAKAN (lanjutan)

h. Hal Pajak Lainnya (lanjutan)

Entitas Anak

Pada tanggal 24 April 2025, PST menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) dari Direktorat Jenderal Pajak (“DJP”) atas Pajak Pertambahan Nilai, Pajak Penghasilan Pasal 23 dan Pajak Penghasilan Pasal 29 masing-masing sebesar Rp98, Rp1.129 dan Rp326 dari sebelumnya dicatatkan sebagai taksiran tagihan pajak sebesar Rp3.654 dan dibayarkan pada tanggal 27 Mei 2025. Selisih atas SKPKB tersebut sebesar Rp5.207 telah dicatatkan sebagai bagian dari “Pajak kini” dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian di tahun 2025.

Pada tanggal 26 Maret 2025, Direktorat Jenderal Pajak menerbitkan Surat Ketetapan Pajak Kurang Bayar (SKPKB) atas Tahun Pajak 2021 atas Pajak Pertambahan Nilai, Pajak Penghasilan Pasal 23 dan Pajak Penghasilan Pasal 29 masing-masing sebesar Rp7, Rp596, dan Rp13.396 . Atas SKPKB tersebut, PST telah menyampaikan Surat Keberatan pada tanggal 20 Juni 2025. Sampai dengan tanggal laporan keuangan konsolidasian, proses keberatan tersebut masih berlangsung dan belum terdapat keputusan final, sehingga PST belum mengakui dampak atas ketetapan pajak tersebut.

35. TAXATION (continued)

h. Other Tax Matters (continued)

Subsidiaries

On 24 April 2025, PST received Tax Assessment Letter on Underpayment (SKPKB) from Directorate General of Taxes (“DGT”) on Value Added Tax, Income Tax Article 23, and Income Tax Article 29 amounting to Rp98, Rp1,129, and Rp326 which previously recorded as claim tax refund amounted Rp3,654 and has been paid on May 27, 2025. The remaining amount of SKPKB amounted Rp5.027 has been recorded as part of "Current tax" in the consolidated statements of profit or loss and other comprehensive income in 2025.

On March 26, 2025, the Directorate General of Taxes issued an Underpayment Tax Assessment Letter (SKPKB) for the 2021 fiscal year covering Value Added Tax, Income Tax Article 23, and Income Tax Article 29 amounting to Rp7, Rp596, and Rp13,396. In response to the assessment, PST submitted a tax objection letter on June 20, 2025. As of the consolidated financial statements date, the approval process is still ongoing and no final decision has been issued. Accordingly, PST has not recognized any impact arising from the tax assessment.

35. PERPAJAKAN (lanjutan)

h. Hal Pajak Lainnya

SPT PPN 2024

- PPN masa Maret 2024 sebesar Rp11.230 telah diterima pengembalian sebesar Rp11.230 pada Juli 2024.

SPT PPN 2023

- PPN masa Juni 2023 sebesar Rp248.278 telah diterima pengembalian sebesar Rp248.171 pada Januari 2024.
- PPN masa November 2023 sebesar Rp221.093 telah diterima pengembalian sebesar Rp220.963. pada Maret 2024. Perseroan telah membebankan selisih sebesar Rp130 sebagai bagian dari “Beban lain-lain”.

Pajak Penghasilan Pilar Dua

Aturan Pajak Minimum Global (Global Anti- base Erosion Rule atau model "Pilar 2") telah diadopsi di Indonesia melalui PMK 136/2024 yang berlaku efektif mulai 1 Januari 2025 (Catatan 2t). Berdasarkan aturan tersebut, Perseroan dikategorikan sebagai Entitas Konstituen dari Telkom Grup, entitas induk utama ("UPE") yang berdomisili di Indonesia, yang merupakan Perseroan Multinasional ("PMN") yang wajib menerapkan ketentuan Pilar 2.

Berdasarkan penilaian yang dilakukan oleh UPE, Perseroan tidak akan dikenakan pajak tambahan Pilar 2 untuk tahun yang berakhir tanggal 31 Desember 2025, karena tarif pajak efektif yurisdiksi Indonesia berada diatas tarif minimum 15% sesuai yang diatur dalam PMK 136/2024.

35. TAXATION (continued)

h. Other Tax Matters

VAT Tax return 2024

- *VAT for the period of March 2024 amounting to Rp11,230 has been received a refund amounting Rp11,230 in July 2024.*

VAT Tax return 2023

- *VAT for the period of June 2023 amounting to Rp248.278 has been received a refund amounting Rp248,171 in January 2024.*
- *VAT for the period of November 2024 amounting to Rp221.093 has been received a refund amounting Rp220,963 in March 2024. The Company charged the remaining amount of Rp130 as part of "Other expenses".*

Pillar Two Income Taxes

The Global Anti-base Erosion Rule (Pillar 2" model) were adopted in Indonesia were adopted in Indonesia through PMK 136/2024 effective starting January 1, 2025 (Note 2t). According to these rules, Company is considered a Constituent Entity of Telkom Group, the ultimate parent entity ("UPE") domiciled in Indonesia, which an inscope Multinational Enterprise ("MNE") to which the Pillar 2 rules shall be applied.

Based on the assessment performed by UPE, the Company will not be required to pay Pillar 2 top-up tax for the year ended December 31, 2025, due to the effective tax rate of Indonesian jurisdiction is above the minimum rate of 15% as stipulated in PMK 136/2024.

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI

Dalam kegiatan normal usaha, Grup melakukan transaksi dengan pihak berelasi karena hubungan kepemilikan dan/atau kepengurusan. Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak tidak berelasi. Grup mendapatkan suku bunga yang serupa untuk fasilitas pinjaman bank dengan pihak berelasi dan pihak ketiga. Grup juga menggunakan suku bunga yang serupa antara pihak berelasi dan pihak ketiga dalam rangka pemberian piutang pembiayaan konsumen.

Pihak berelasi Grup adalah sebagai berikut:

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES

In the normal course of business, the Group enters into transactions with related parties due to ownership and/or management relationships. These transactions are conducted based on terms agreed by both parties, where such terms may differ from those prevailing in transactions with unrelated parties. The Group obtains similar interest rates for bank loan facilities with related parties and third parties. The Group also uses similar interest rates between related parties and third parties in the context of providing consumer financing receivables.

The Group's related parties are as follows:

Pihak Berelasi/ *Related Parties*	Sifat Hubungan/ *Nature of Relationships*	Sifat Transaksi/*Nature of Transaction*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk ("Telkom")	Pemegang saham mayoritas Perseroan/ *Majority shareholder of the Company*	Sewa menyewa menara telekomunikasi,akuisisi tower, pinjaman jangka panjang, dividen, beban usaha, beban keuangan, dan sewa lahan/ *Lease of telecommunication towers, tower acquisition, long-term loan, dividend, operating expense,finance cost and land lease*
PT Bank Mandiri (Persero) Tbk. ("Mandiri")	Entitas sepengendali/ *Entity under common control*	Jasa perbankan, pinjaman jangka panjang dan beban keuangan/ *Banking services, long-term loan and finance cost*
PT Bank Negara Indonesia (Persero) Tbk. ("BNI")	Entitas sepengendali/ *Entity under common control*	Jasa perbankan, pinjaman jangka panjang dan beban keuangan/ *Banking services, long-term loan and finance cost*
PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI")	Entitas sepengendali/ *Entity under common control*	Jasa perbankan, pinjaman jangka panjang dan beban keuangan/ *Banking services, long-term loan and finance cost*
PT Bank Syariah Indonesia Tbk. ("BSI")	Entitas sepengendali/ *Entity under common control*	Jasa perbankan, pinjaman jangka panjang dan beban keuangan/ *Banking services, long-term loan and finance cost*
PT Bank Tabungan Negara. ("BTN")	Entitas sepengendali/ *Entity under common control*	Jasa perbankan, pinjaman jangka panjang dan beban keuangan/ *Banking services, long-term loan and finance cost*
PT Sarana Multi Infrastruktur (Persero) ("SMI")	Entitas sepengendali/ *Entity under common control*	Pinjaman jangka panjang dan beban keuangan/ *Long term loan and finance cost*
PT Graha Sarana Duta ("GSD")	Entitas sepengendali/ *Entity under common control*	Sewa gedung/ *Building rental*
PT Sigma Metrasys Solution ("Metrasys")	Entitas sepengendali/ *Entity under common control*	Jasa informasi dan teknologi/ *Informastion and technology services*

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Pihak berelasi Grup adalah sebagai berikut: (lanjutan)

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

The Group's related parties are as follows: (continued)

Pihak Berelasi/ *Related Parties*	Sifat Hubungan/ *Nature of Relationships*	Sifat Sifat Transaksi/*Nature of Transaction*
PT Infomedia Nusantara ("Infomedia")	Entitas sepengendali/ *Entity under common control*	Jasa promosi dan pelatihan/ *Promotion and training services*
PT Infomedia Solusi Humanika ("ISH")	Entitas sepengendali/ *Entity under common control*	Jasa pengelolaan SDM/ *Human capital services*
PT Finnet Indonesia ("FINNET")	Entitas sepengendali/ *Entity under common control*	Jasa solusi transaksi digital/ *Digital transaction solution services*
PT Telkom Infrastruktur Indonesia ("TIF")	Entitas sepengendali/ *Entity under common control*	Jasa penyediaan infrastruktur jaringan fiber dan konektivitas/ *Fiber network infrastructure and connectivity provision services*
PT PP Infrastruktur ("PP INFRA")	Entitas sepengendali/ *Entity under common control*	Jasa pengembangan infrastruktur/ *Infrastructure development services*
PT PP (Persero) Tbk	Entitas sepengendali/ *Entity under common control*	Jasa konstruksi/ *Construction services*
PT PP Properti Tbk ("PP Properti")	Entitas sepengendali/ *Entity under common control*	Jasa pengembangan properti/ *Property development services*
PT PP Energi ("PP ENERGI")	Entitas sepengendali/ *Entity under common control*	Jasa sektor energi/ *Energy sector services*
PT PP Urban ("PP Urban")	Entitas sepengendali/ *Entity under common control*	Jasa konstruksi kawasan urban/ *Construction urban area services*
PT PP Presisi Tbk ("PT PP Presisi")	Entitas sepengendali/ *Entity under common control*	Jasa konstruksi alat berat,/ *Heavy equipment services*
PT PINS Indonesia ("PINS")	Entitas sepengendali/ *Entity under common control*	Pengadaan aset sewa pembiayaan, jasa pemeliharaan/ *Procurement of assets for finance leases, maintenance services*
PT Sigma Cipta Caraka ("Sigma")	Entitas sepengendali/ *Entity under common control*	Jasa informasi dan teknologi/ *Information and technology services*
PT Telekomunikasi Selular ("Telkomsel")	Entitas sepengendali/ *Entity under common control*	Sewa menyewa menara telekomunikasi dan jasa pemeliharaan, akuisisi tower, sewa lahan, aset tetap,aset takberwujud, beban usaha,pendapatan lainnya dan beban ditangguhkan/ *Information and technology services and maintenance services, tower acquisition, lease of telecommunication towers and maintenance services, tower acquisition, land lease, fixed assets, intangible assets, operating expenses, other income, and deferred charges*
PT Digital Aplikasi Solusi ("DAS")	Entitas sepengendali/ *Entity under common control*	Jasa informasi dan teknologi/ *Information and technology services*
PT Metra Digital Media ("MDM")	Entitas sepengendali/ *Entity under common control*	Jasa periklanan/percetakan *Advertising/printing Services*

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Pihak berelasi Grup adalah sebagai berikut: (lanjutan)

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

The Group's related parties are as follows: (continued)

Pihak Berelasi/ Related Parties	*Sifat Hubungan/ Nature of Relationships*	*Sofat Sifat Transaksi/Nature of Transaction*
PT. Administrasi Medika ("AdMedika")	Entitas sepengendali/ *Entity under common control*	Jasa pelayanan kesehatan/ *health services*
PT Multimedia Nusantara ("Metranet")	Entitas sepengendali/ *Entity under common control*	Jasa informasi dan teknologi/ *Information and technology services*
PT Telekomunikasi Indonesia Internasional ("Telin S.A.")	Entitas sepengendali/ *Entity under common control*	Jasa pembangunan menara telekomunikasi dan jasa pemeliharaan/ *Information and technology services and maintenance services*
PT Infrastruktur Telekomunikasi Indonesia ("Telkom Infra")	Entitas sepengendali/ *Entity under common control*	Jasa perawatan dan pemeliharaan menara telekomunikasi/ *Handling and maintenance services of telecommunication tower*
PT Sarana Usaha Sejahtera Insanpalapa ("Telkom Medika")	Entitas sepengendali/ *Entity under common control*	Jasa pelayanan kesehatan / *Health services*
PT Persada Sokka Tama ("PST")	Entitas anak sepengendali/ *Entity subsidiary under common control*	Jasa pembangunan menara telekomunikasi/ *Telecommunication tower construction services*
PT Telkom Landmark Tower ("TLT")	Entitas sepengendali/ *Entity under common control*	Sewa gedung/ Building rental
PT Telkom Akses ("TA")	Entitas sepengendali/ *Entity under common control*	Jasa konsultan dan pembelian aset tetap/ *Consultant services and purchase fixed assets*
PT Telkom Satelit Indonesia ("Telkomsat")	Entitas sepengendali/ *Entity under common control*	Jasa informasi dan teknologi/ *Information and technology services*
Dewan Komisaris dan Direksi/ *Board of Commissioners and Directors*	Manajemen Kunci/ *Key Management*	Imbalan jangka pendek/ *Short-term benefit*

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Ringkasan saldo dengan pihak-pihak berelasi dan persentase terhadap jumlah aset, liabilitas serta pendapatan dan beban atas saldo dengan pihak-pihak berelasi adalah sebagai berikut:

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

The summary of related parties balances and percentages of related parties balances to total assets, liabilities, revenues and expenses are as follows:

a. Aset / *a. Assets*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Kas dan setara kas			***Cash and cash equivalent***
Bank			***Cash in banks***
PT Bank Mandiri (Persero) Tbk.	397.635	447.350	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	31.261	41.399	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	15.958	53.940	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	5.037	30	*PT Bank Syariah Indonesia Tbk.*
PT Bank Tabungan Negara (Persero) Tbk.	50	-	*PT Bank Tabungan Negara (Persero) Tbk.*
Deposito berjangka			***Time deposits***
PT Bank Tabungan Negara (Persero) Tbk.	50.000	-	*PT Bank Tabungan Negara (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	23.000	-	*PT Bank Negara Indonesia (Persero) Tbk.*
Subtotal kas dan setara kas	**522.941**	**542.719**	***Subtotal cash and cash equivalent***
Piutang Usaha			***Trade receivables***
PT Telekomunikasi Selular	1.057.924	901.436	*PT Telekomunikasi Selular*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	283.599	242.762	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telkom Infrastruktur Indonesia	193.512	112.549	*PT Telkom Infrastruktur Indonesia*
PT PP (Persero) Tbk	300	565	*PT PP (Persero) Tbk*
PT Telkom Satelit Indonesia	47	908	*PT Telkom Satelit Indonesia*
PT PP Properti Tbk	31	117	*PT PP Properti Tbk*
PT PP Infrastruktur	10	35	*PT PP Infrastruktur*
PT Telekomunikasi Indonesia Internasional	-	204	*PT Telekomunikasi Indonesia Internasional*
PT PP Energi	-	83	*PT PP Energi*
PT PP Urban	-	22	*PT PP Urban*
PT PP Presisi Tbk	-	18	*PT PP Presisi Tbk*
Dikurangi: Cadangan kerugian kredit ekspektasian	(37.350)	(4.736)	*Less: Allowance for expected credit loss*
Subtotal piutang usaha	**1.498.073**	**1.253.963**	***Subtotal trade receivables***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

a. Aset (lanjutan) / *a. Assets (continued)*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Uang muka pembelian aset tetap			***Advance payments for purchase of fixed assets***
PT Infrastruktur Telekomunikasi Indonesia	4.467	4.467	*PT Infrastruktur Telekomunikasi Indonesia*
Dikurangi: Cadangan kerugian kredit ekspektasian	(4.467)	(4.467)	*Less: Allowance for expected credit loss*
Subtotal uang muka pembelian aset tetap	-	-	***Subtotal advance payments for purchase of fixed assets***
Beban dibayar dimuka			***Prepaid Expense***
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	26.955	26.791	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Sigma Cipta Caraka	1.905	-	*PT Sigma Cipta Caraka*
PT Sarana Usaha Sejahtera Insanpalapa	303	320	*PT Sarana Usaha Sejahtera Insanpalapa*
PT Graha Sarana Duta	73	493	*PT Graha Sarana Duta*
PT Digital Aplikasi Solusi	-	1.782	*PT Digital Aplikasi Solusi*
Subtotal beban dibayar dimuka	**29.236**	**29.386**	***Subtotal prepaid expenses***
Aset lancar lainnya			***Other current assets***
PT Telekomunikasi Selular	51.877	200.447	*PT Telekomunikasi Selular*
PT Infrastruktur Telekomunikasi Indonesia	5.506	5.506	*PT Infrastruktur Telekomunikasi Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk	3.862	3.862	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk*
Dikurangi: Cadangan kerugian kredit ekspektasian	(5.506)	(5.506)	*Less: Allowance for expected credit loss*
Subtotal aset lancar lainnya	**55.739**	**204.309**	***Subtotal other current assets***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

a. Aset (lanjutan)

a. Assets (continued)

	31 Desember/ *Desember 31, 2025*	31 Desember/ *December 31, 2024*	
Aset tetap			***Fixed assets***
PT Telekomunikasi Selular	17.106.091	17.753.145	*PT Telekomunikasi Selular*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	642.102	668.933	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telkom Akses	281.706	455.606	*PT Telkom Akses*
PT Infomedia Solusi Humanika	6.751	4.667	*PT Infomedia Solusi Humanika*
PT Digital Aplikasi Solusi	2.795	980	*PT Digital Aplikasi Solusi*
PT Sarana Usaha Sejahtera Insanpalapa	1.802	988	*PT Sarana Usaha Sejahtera Insanpalapa*
PT Sigma Cipta Caraka	1.323	6.622	*PT Sigma Cipta Caraka*
PT Telkom Landmark Tower	8	770	*PT Telkom Landmark Tower*
PT PINS	-	1.540	*PT PINS*
PT Infomedia Nusantara	-	880	*PT Infomedia Nusantara*
Subtotal aset tetap	**18.042.578**	**18.894.131**	***Subtotal fixed assets***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

a. Aset (lanjutan) / *a. Assets (continued)*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Aset hak-guna			***Right-of-use assets***
PT Telekomunikasi Selular	1.768.464	1.959.114	*PT Telekomunikasi Selular*
PT Telkom Landmark Tower	97.409	105.703	*PT Telkom Landmark Tower*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	27.872	25.850	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Infomedia Nusantara	3.418	-	*PT Infomedia Nusantara*
PT Infomedia Solusi Humanika	2.717	-	*PT Infomedia Solusi Humanika*
PT Graha Sarana Duta	313	1.226	*PT Graha Sarana Duta*
PT Telkom Data Ekosistem	224	-	*PT Telkom Data Ekosistem*
Subtotal aset hak-guna	**1.900.417**	**2.091.893**	***Subtotal Right-of-use assets***
Aset takberwujud			***Intangible assets***
PT Digital Aplikasi Solusi	-	2.093	*PT Digital Aplikasi Solusi*
PT Finnet Indonesia	-	465	*PT Finnet Indonesia*
Subtotal aset takberwujud	**-**	**2.558**	***Subtotal Intangible assets***
Aset tidak lancar lainnya			***Other non-current assets***
PT Telekomunikasi Selular	13.500	31.500	*PT Telekomunikasi Selular*
PT Telkom Landmark Tower	1.489	417	*PT Telkom Landmark Tower*
PT Sarana Usaha Sejahtera Insanpalapa	350	350	*PT Sarana Usaha Sejahtera Insanpalapa*
Subtotal aset tidak lancar lainnya	**15.339**	**32.267**	***Subtotal other non-current assets***
Total	**22.064.323**	**23.051.226**	***Total***
Persentase terhadap total aset	**37,81 %**	**39,65 %**	***Percentage to total assets***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

b. Liabilitas

b. Liabilities

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Utang usaha			***Trade payables***
PT Telkom Akses	144.141	167.451	*PT Telkom Akses*
PT Graha Sarana Duta	7.584	15	*PT Graha Sarana Duta*
PT Infomedia Nusantara	2.982	5.390	*PT Infomedia Nusantara*
PT Sigma Cipta Caraka	2.146	2.357	*PT Sigma Cipta Caraka*
PT Digital Aplikasi Solusi	1.469	-	*PT Digital Aplikasi Solusi*
PT Infomedia Solusi Humanika	1.465	-	*PT Infomedia Solusi Humanika*
PT Telkom Satelit Indonesia	992	-	*PT Telkom Satelit Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	668	141	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telkom Data Ekosistem	430	-	*PT Telkom Data Ekosistem*
PT Finnet Indonesia	110	-	*PT Finnet Indonesia*
PT Telkom Landmark Tower	77	770	*PT Telkom Landmark Tower*
PT Administrasi Medika	37	37	*PT Administrasi Medika*
PT PINS Indonesia	-	1.540	*PT PINS Indonesia*
Subtotal utang usaha	**162.101**	**177.701**	***Subtotal trade payables***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

b. Liabilitas (lanjutan)

b. Liabilities (continued)

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Beban yang masih harus dibayar			***Accrued expenses***
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	50.540	40.083	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	25.541	14.359	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Telkom Akses	13.735	4.416	*PT Telkom Akses*
PT Bank Mandiri (Persero) Tbk.	6.117	26.202	*PT Bank Mandiri (Persero) Tbk.*
PT Graha Sarana Duta	4.755	9.997	*PT Graha Sarana Duta*
PT Sarana Usaha Sejahtera Insanpalapa	2.411	903	*PT Sarana Usaha Sejahtera Insanpalapa*
PT Bank Syariah Indonesia Tbk.	1.821	3.553	*PT Bank Syariah Indonesia Tbk.*
PT Infomedia Nusantara	1.344	1.353	*PT Infomedia Nusantara*
PT Infomedia Solusi Humanika	804	-	*PT Infomedia Solusi Humanika*
PT Sigma Cipta Caraka	583	607	*PT Sigma Cipta Caraka*
PT Bank Rakyat Indonesia (Persero) Tbk.	220	991	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Infrastruktur Telekomunikasi Indonesia	192	192	*PT Infrastruktur Telekomunikasi Indonesia*
PT Finnet Indonesia	135	-	*PT Finnet Indonesia*
PT Telkom Landmark Tower	58	514	*PT Telkom Landmark Tower*
PT Multimedia Nusantara	64	29	*PT Multimedia Nusantara*
PT Metra Digital Media	-	100	*PT Metra Digital Media*
PT Administrasi Medika	4	4	*PT Administrasi Medika*
PT Telkom Data Ekosistem	12	-	*PT Telkom Data Ekosistem*
PT Telekomunikasi Selular	-	2.611	*PT Telekomunikasi Selular*
Subtotal beban yang masih harus dibayar	**108.336**	**105.914**	***Subtotal accrued expenses***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

b. Liabilitas (lanjutan) / *b. Liabilities (continued)*

	31 Desember/ *December 31, 2025*	31 Desember/ *December 31, 2024*	
Liabilitas Kontrak			***Contract Liabilities***
PT Telekomunikasi Selular	193.277	115.256	*PT Telekomunikasi Selular*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	42.571	5.455	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telekomunikasi Indonesia Internasional	134	134	*PT Telekomunikasi Indonesia Internasional*
Subtotal liabilitas kontrak	**235.982**	**120.845**	***Subtotal contract liabilities***
Pinjaman jangka pendek			***Short-term loans***
PT Bank Mandiri (Persero) Tbk.	400.000	3.219.000	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	-	1.000.000	*PT Bank Negara Indonesia (Persero) Tbk.*
Subtotal pinjaman jangka pendek	**400.000**	**4.219.000**	***Subtotal short-term loans***
Pinjaman jangka panjang			***Long-term loans***
PT Bank Negara Indonesia (Persero) Tbk.	6.841.008	1.706.353	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Mandiri (Persero) Tbk.	4.622.500	548.295	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	1.666.497	2.083.247	*PT Bank Syariah Indonesia Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	260.686	929.727	*PT Bank Rakyat Indonesia (Persero) Tbk.*
Subtotal pinjaman jangka panjang	**13.390.691**	**5.267.622**	***Subtotal long-term loans***
Liabilitas sewa			***Lease liabilities***
PT Telekomunikasi Selular	856.224	795.115	*PT Telekomunikasi Selular*
PT Telkom Landmark Tower	114.703	121.023	*PT Telkom Landmark Tower*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	57.630	57.344	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Graha Sarana Duta	8.331	9.483	*PT Graha Sarana Duta*
PT Digital Aplikasi Solusi	986	-	*PT Digital Aplikasi Solusi*
PT Telkom Data Ekosistem	430	-	*PT Telkom Data Ekosistem*
PT Sigma Cipta Caraka	278	342	*PT Sigma Cipta Caraka*
PT Infomedia Nusantara	20	-	*PT Infomedia Nusantara*
PT Infomedia Solusi Humanika	13	-	*PT Infomedia Solusi Humanika*
Subtotal liabilitas sewa	**1.038.615**	**983.307**	***Subtotal lease liabilities***
Total	**15.335.725**	**10.874.389**	***Total***
Persentase terhadap total liabilitas	**61,35 %**	**43,93 %**	***Percentage to total liabilities***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

c. Pendapatan / *c. Revenues*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Pendapatan sewa menara telekomunikasi			***Revenue of telecommunication tower lease***
PT Telekomunikasi Selular	5.186.717	4.945.574	*PT Telekomunikasi Selular*
PT Telkom Infrastruktur Indonesia	111.787	31.987	*PT Telkom Infrastruktur Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	104.392	178.150	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT PP (Persero) Tbk	700	1.539	*PT PP (Persero) Tbk*
PT Telekomunikasi Indonesia Internasional	204	375	*PT Telekomunikasi Indonesia Internasional*
PT PP Presisi Tbk	176	16	*PT PP Presisi Tbk*
PT PP Energi	165	180	*PT PP Energi*
PT PP Properti Tbk	109	120	*PT PP Properti Tbk*
PT PP Infrastruktur	60	60	*PT PP Infrastruktur*
PT PP Urban	39	66	*PT PP Urban*
PT Telkom Satelit Indonesia	-	908	*PT Telkom Satelit Indonesia*
Subtotal	**5.404.349**	**5.158.975**	***Subtotal***
Pendapatan jasa konstruksi			***Revenue of construction services***
PT Telkom Infrastruktur Indonesia	360.314	161.347	*PT Telkom Infrastruktur Indonesia*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	280.834	436.508	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Telekomunikasi Selular	11.019	7.843	*PT Telekomunikasi Selular*
PT Telkom Satelit Indonesia	-	1.872	*PT Telkom Satelit Indonesia*
Subtotal	**652.167**	**607.570**	***Subtotal***
Pendapatan jasa dan sewa listrik			***Revenue of service and electricity lease***
PT Telekomunikasi Selular	9.705	7.494	*PT Telekomunikasi Selular*
Subtotal	**9.705**	**7.494**	***Subtotal***
Total	**6.066.221**	**5.774.039**	***Total***
Persentase terhadap total pendapatan	**63,63 %**	**62,03 %**	***Percentage to total revenue***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

d. Beban / *d. Expenses*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Beban			***Expenses***
PT Telkom Akses	65.443	36.331	*PT Telkom Akses*
PT Telekomunikasi Selular	60.322	28.399	*PT Telekomunikasi Selular*
Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.	28.182	10.693	*Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.*
PT Infomedia Solusi Humanika	14.363	-	*PT Infomedia Solusi Humanika*
PT Sarana Usaha Sejahtera Insanpalapa	13.609	12.854	*PT Sarana Usaha Sejahtera Insanpalapa*
PT Infomedia Nusantara	11.603	8.740	*PT Infomedia Nusantara*
PT Telkom Landmark Tower	9.201	9.833	*PT Telkom Landmark Tower*
PT Sigma Cipta Caraka	7.021	8.821	*PT Sigma Cipta Caraka*
PT Digital Aplikasi Solusi	2.762	1.782	*PT Digital Aplikasi Solusi*
PT Graha Sarana Duta	1.856	11.844	*PT Graha Sarana Duta*
PT Telkom Satelit Indonesia	894	-	*PT Telkom Satelit Indonesia*
PT Finnet Indonesia	221	(1.743)	*PT Finnet Indonesia*
PT Telkom Infrastruktur Indonesia	259	-	*PT Telkom Infrastruktur Indonesia*
PT Multimedia Nusantara	64	342	*PT Multimedia Nusantara*
PT Telkom Data Ekosistem	6	-	*PT Telkom Data Ekosistem*
PT Metra Digital Media	-	100	*PT Metra Digital Media*
Total	**215.806**	**127.996**	***Total***
Persentase terhadap total beban	**3,98 %**	**2,48 %**	***Percentage to total expenses***
Penghasilan keuangan			***Finance income***
PT Bank Rakyat Indonesia (Persero) Tbk.	17.937	14.024	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Mandiri (Persero) Tbk.	9.467	10.275	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Tabungan Negara	3.051	-	*PT Bank Tabungan Negara*
PT Bank Negara Indonesia (Persero) Tbk.	1.532	1.254	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	9	16	*PT Bank Syariah Indonesia Tbk.*
Total	**31.996**	**25.569**	***Total***
Persentase terhadap total penghasilan keuangan	**75,30 %**	**71,73 %**	***Percentage to total finance income***

36. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

d. Beban (lanjutan) / *Expenses (continued)*

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	2024	
Beban pendanaan			***Finance costs***
PT Bank Mandiri (Persero) Tbk.	259.668	191.090	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	170.051	106.685	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	131.305	126.662	*PT Bank Syariah Indonesia Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	61.034	34.502	*PT Bank Rakyat Indonesia (Persero) Tbk.*
Total	**622.058**	**458.939**	***Total***
Persentase terhadap total beban pendanaan	**52,35 %**	**38,53 %**	***Percentage to total finance costs***

e. Remunerasi yang dibayarkan kepada personil manajemen kunci Grup / *Remunerations paid to the Group's key management personnel*

Personil manajemen kunci Grup adalah Dewan Komisaris dan Direksi Grup.

The key management personnel of the Group are the Group's Board of Commissioners and Directors.

Grup memberikan honor dan fasilitas untuk keperluan tugas operasional Dewan Komisaris dan Direksi. Grup memberikan imbalan kerja jangka pendek berupa gaji dan fasilitas untuk keperluan tugas operasional Direksi. Jumlah tunjangan tersebut adalah sebagai berikut:

The Group provides honoraria and facilities for the operational duties of the Board of Commissioners and Directors. The Group provides short-term employee benefits in the form of salaries and facilities for the operational duties of the Directors. The amount of the allowance is as follows:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	2024	
Remunerasi yang dibayarkan kepada personil manajemen kunci Grup	**25.016**	**28.521**	***Remunerations paid to the Group's key management personnel***

Tidak ada kompensasi dalam bentuk imbalan pasca kerja, imbalan jangka panjang lainnya, pesangon pemutusan kontrak kerja dan pembayaran berbasis saham.

There is no compensation in the form of post-employment benefits, other long-term benefits, termination benefits and share-based payments.

37. INSTRUMEN KEUANGAN

Tabel berikut menyajikan nilai tercatat, yang mendekati nilai wajar, aset keuangan dan liabilitas keuangan Grup pada tanggal 31 Desember 2025 dan 31 Desember 2024:

37. FINANCIAL INSTRUMENTS

The following table sets forth the carrying amount, which approximates the fair value, of financial assets and financial liabilities of the Group as of December 31, 2025 and December 31, 2024:

	Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi/ *Financial assets at fair value though profit or loss*	Aset keuangan yang diukur pada biaya perolehan diamortisasi/ *Financial assets measured at amortized cost*	Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi/ *Financial liabilities measured at amortized cost*	Total	
31 Desember 2025					***December 31, 2025***
Aset keuangan					***Financial assets***
Kas dan setara kas - neto	-	608.669	-	608.669	*Cash and cash equivalents – net*
Piutang usaha - neto	-	2.212.001	-	2.212.001	*Trade receivables - net*
Aset lancar lainnya - neto	-	72.279	-	72.279	*Other current assets – net*
Aset tidak lancar lainnya - setoran jaminan	-	3.670	-	3.670	*Other non-current assets - guarantee deposits*
Total aset keuangan	**-**	**2.896.619**	**-**	**2.896.619**	***Total financial assets***

37. INSTRUMEN KEUANGAN (lanjutan)

Tabel berikut menyajikan nilai tercatat, yang mendekati nilai wajar, aset keuangan dan liabilitas keuangan Grup pada tanggal 31 Desember 2025 dan 31 Desember 2024 : (lanjutan)

37. FINANCIAL INSTRUMENTS (continued)

The following table sets forth the carrying amount, which approximates the fair value, of financial assets and financial liabilities of the Group as of December 31, 2025 and December 31, 2024: (continued)

	Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi/ Financial assets at fair value though profit or loss	Aset keuangan yang diukur pada biaya perolehan diamortisasi/ Financial assets measured at amortized cost	Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi/ Financial liabilities measured at amortized cost	Total	
31 Desember 2025					***December 31, 2025***
Liabilitas keuangan					***Financial liabilities***
Pinjaman jangka pendek	-	-	400.000	400.000	*Short-term loan*
Utang usaha	-	-	1.368.753	1.368.753	*Trade payables*
Utang lain - lain	-	-	27.016	27.016	*Other payables*
Beban yang masih harus dibayar	-	-	1.128.198	1.128.198	*Accrued expenses*
Liabilitas jangka panjang:					*Long-term liabilities:*
Pinjaman jangka panjang	-	-	18.766.068	18.766.068	*Long-term loans*
Liabilitas sewa	-	-	2.311.970	2.311.970	*Lease liabilities*
Total liabilitas keuangan	**-**	**-**	**24.002.005**	**24.002.005**	***Total financial liabilities***

	Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi/ *Financial assets at fair value though profit or loss*	Aset keuangan yang diukur pada biaya perolehan diamortisasi/ *Financial assets measured at amortized cost*	Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi/ *Financial liabilities measured at amortized cost*	Total	
31 Desember 2024					***December 31, 2024***
Aset keuangan					***Financial assets***
Kas dan setara kas - neto	-	596.554	-	596.554	*Cash and cash equivalents – net*
Piutang usaha - neto	-	2.003.772	-	2.003.772	*Trade receivables - net*
Aset lancar lainnya - neto	-	641.951	-	641.951	*Other current assets – net*
Aset tidak lancar lainnya - setoran jaminan dan rekening escrow	-	1.863	-	1.863	*Other non-current assets - guarantee deposits*
Total aset keuangan	**-**	**3.244.140**	**-**	**3.244.140**	***Total financial assets***

37. INSTRUMEN KEUANGAN (lanjutan)

Tabel berikut menyajikan nilai tercatat, yang mendekati nilai wajar, aset keuangan dan liabilitas keuangan Grup pada tanggal 31 Desember 2025 dan 31 Desember 2024 : (lanjutan)

37. FINANCIAL INSTRUMENTS (continued)

The following table sets forth the carrying amount, which approximates the fair value, of financial assets and financial liabilities of the Group as of December 31, 2025 and December 31, 2024: (continued)

	Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi/ *Financial assets at fair value though profit or loss*	Aset keuangan yang diukur pada biaya perolehan diamortisasi/ *Financial assets measured at amortized cost*	Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi/ *Financial liabilities measured at amortized cost*	Total	
31 Desember 2024					***December 31, 2024***
Liabilitas keuangan					***Financial liabilities***
Pinjaman jangka pendek	-	-	4.219.000	4.219.000	*Short-term loan*
Obligasi	-	-	247.358	247.358	*Bonds*
Utang usaha	-	-	1.977.352	1.977.352	*Trade payables*
Utang lain - lain	-	-	23.416	23.416	*Other payables*
Beban yang masih harus dibayar	-	-	1.332.314	1.332.314	*Accrued expenses*
Liabilitas jangka panjang:					*Long-term liabilities:*
Pinjaman jangka panjang	-	-	13.411.216	13.411.216	*Long-term loans*
Liabilitas sewa	-	-	2.418.477	2.418.477	*Lease liabilities*
Total liabilitas keuangan	**-**	**-**	**23.629.133**	**23.629.133**	***Total financial liabilities***

38. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN

Manajemen risiko keuangan

Aktivitas Grup mengandung berbagai macam risiko keuangan: risiko pasar (termasuk risiko nilai tukar mata uang asing dan risiko tingkat suku bunga), risiko kredit dan risiko likuiditas. Secara keseluruhan, program manajemen risiko keuangan Grup terfokus pada ketidakpastian pasar keuangan dan meminimalisasi potensi kerugian yang berdampak pada kinerja keuangan.

Liabilitas keuangan Grup, terdiri dari utang usaha, utang lain-lain, liabilitas, beban yang masih harus dibayar, liabilitas sewa dan pinjaman. Tujuan utama dari liabilitas keuangan tersebut adalah untuk mengumpulkan dana untuk keperluan operasi Grup. Grup memiliki kas dan bank, piutang usaha dan aset tidak lancar lainnya yang timbul dari kegiatan usaha entitas anak.

Grup terpengaruh terhadap risiko pasar, risiko kredit dan risiko likuiditas. Manajemen Grup mengawasi manajemen risiko atas risiko-risiko tersebut. Manajemen Grup didukung oleh Komite Evaluasi Monitoring Perencanaan dan Risiko "KEMPR" yang memberikan saran atas risiko keuangan yang tepat untuk Grup. KEMPR memberikan kepastian kepada manajemen Grup yang dikelola sesuai kebijakan dan prosedur yang tepat dan risiko keuangan diidentifikasi, diukur dan dikelola sesuai dengan kebijakan dan selera risiko.

38. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial risk management

The Group's activities are subject to a variety of financial risk: market risk (including foreign exchange risk and interest rate risk), credit risk and liquidity risk. Overall, the Group's financial risk management program focuses on financial market uncertainty and minimizing potential losses that may impact financial performance.

The Group’s financial liabilities consist of trade payable, other payables, accrued expenses, lease liabilities and loans. The main objective of these financial liabilities is to raise funds for the operations of the Group. The Group have cash and cash equivalent, trade receivables and other non-current assets arising from the business activities of the subsidiaries.

The Group are affected by market risk, credit risk, liquidity. The management of the Group oversees the risk management of these risks. The management of the Group is supported by the Planning and Risk Monitoring Evaluation Committee "KEMPR" which provides advice on the appropriate financial risks for the Group. The Financial Risk Committee provides assurance to the management of the Group that are properly managed according to appropriate policies and procedures and financial risks are identified, measured and managed in accordance with policies and risk appetite.

38. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

Manajemen risiko keuangan (lanjutan)

Risiko Suku Bunga atas Nilai Wajar dan Arus Kas

Risiko suku bunga adalah risiko di mana nilai wajar atau arus kas masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan suku bunga pasar. Dampak risiko perubahan suku bunga pasar terhadap Grup terutama terkait dengan pinjaman jangka panjang dengan suku bunga mengambang. Kebijakan Grup terkait dengan risiko suku bunga adalah mengevaluasi suku bunga mengambang dari pinjaman jangka panjang dengan perubahan suku bunga yang relevan di pasar. Grup terpengaruh risiko perubahan suku bunga pasar terutama terkait dengan pinjaman jangka panjang dengan suku bunga mengambang.

Tabel berikut ini menunjukan sensitivitas kemungkinan perubahan tingkat suku bunga pinjaman. Dengan asumsi variabel lain konstan, laba sebelum beban pajak konsolidasian dipengaruhi oleh tingkat suku bunga mengambang sebagai berikut:

38. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Financial risk management (continued)

Interest Rate Risks on Fair Values and Cash Flows

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The impact of the risk of changes in market interest rates on the Group is primarily related to long-term loans with floating interest rates. The Group's policy regarding interest rate risk is to evaluate the floating interest rate of long-term loans with changes in the relevant interest rates in the market. The Group is exposed to the risk of changes in market interest rates, primarily related to long-term loans with floating interest rates.

The following table shows the sensitivity of possible changes in loan interest rates. Assuming the other variables are constant, the consolidated profit before tax expense is affected by the floating interest rate as follows:

Asumsi Utama	Kenaikan/ (Penurunan)/ *Increase/(Decrease)*	(Penurunan)/Kenaikan Laba Sebelum Pajak Penghasilan/ *(Decrease)/Increase in Profit Before Tax*	*Key Assumptions*
31 Desember 2025			*December 31, 2025*
Tingkat suku bunga mengambang	(100)/100 Basis poin/ *Basis points*	(166.976)/166.976	*Floating interest rate*
31 Desember 2024			*December 31, 2024*
Tingkat suku bunga mengambang	(100)/100 Basis poin/ *Basis points*	(228.122)/495.268	*Floating interest rate*

38. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

38. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Manajemen risiko keuangan (lanjutan)

Financial risk management (continued)

Risiko Kredit

Credit Risks

Tabel di bawah ini menggambarkan eksposur maksimum risiko kredit atas aset keuangan Grup:

The table below describes the maximum credit risk exposure to the Group's financial assets:

	31 Desember/ December 31, 2025	31 Desember/ *December 31, 2024*	
Kas dan setara kas - neto	608.669	596.554	*Cash and cash equivalents - net*
Piutang usaha - neto	2.212.001	2.003.772	*Trade receivables - net*
Aset lancar lainnya - neto	72.279	641.951	*Other current assets - net*
Aset tidak lancar lainnya - setoran jaminan	3.670	1.863	*Other non-current assets - guarantee deposits*
Total	**2.896.619**	**3.244.140**	***Total***

Grup rentan terhadap risiko kredit terutama dari piutang usaha dan piutang lain-lain. Risiko kredit dikendalikan dengan pengawasan terus menerus atas saldo dan penagihan. Risiko kredit yang berasal dari saldo bank dan institusi keuangan dikelola oleh Grup sesuai dengan kebijakan dari Grup.

The Group is vulnerable to credit risk, especially from trade and other receivables. Credit risk is controlled by continuous monitoring of balances and collections. Credit risk arising from bank balances and financial institutions is managed by the Group in accordance with the Group's policies.

Grup menempatkan sebagian besar kas dan setara kasnya di bank milik pemerintah karena bank milik pemerintah memiliki jaringan cabang terluas di Indonesia dan dipertimbangkan sebagai bank terpercaya. Oleh karena itu, penempatan ini bertujuan untuk meminimalisasi kerugian secara finansial yang berasal dari potensi kegagalan dalam pembayaran dari bank dan institusi keuangan.

The Group places the majority of its cash and cash equivalents in state-owned banks because state-owned banks have the largest branch network in Indonesia and are considered trusted banks. Therefore, this placement aims to minimize financial losses arising from potential defaults in payments from banks and financial institutions.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, maksimum risiko kredit yang dihadapi oleh Grup adalah sebesar nilai tercatat neto dari piutang usaha dan aset lancar lainnya sebagaimana diungkapkan dalam Catatan 5 dan 7.

As of December 31, 2025 and December 31, 2024, the Group's maximum exposure of the credit risk approximates net carrying amounts of trade receivables and other current assets as disclosed in Note 5 and 7.

38. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

Manajemen risiko keuangan (lanjutan)

Risiko Likuiditas

Risiko likuiditas didefinisikan sebagai risiko saat posisi arus kas Grup menunjukkan bahwa pendapatan jangka pendek tidak cukup menutupi pengeluaran jangka pendek. Dalam mengelola risiko likuiditas, Grup memantau dan menjaga tingkat kas dan setara kas yang dianggap memadai untuk membiayai operasional Grup dan untuk mengatasi dampak dari fluktuasi arus kas. Grup juga secara rutin mengevaluasi proyeksi arus kas dan arus kas aktual.

Grup melakukan penempatan dananya terutama pada bank milik negara. Grup menempatkan sebagian besar kas dan setara kasnya di bank-bank tersebut karena mereka memiliki jaringan cabang yang luas di Indonesia dan secara keuangan dianggap aman karena dimiliki oleh negara.

Tabel berikut ini menunjukkan profil jangka waktu pembayaran liabilitas Grup berdasarkan jatuh tempo pembayaran dalam kontrak.

38. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Financial risk management (continued)

Liquidity Risks

Liquidity risk is defined as the risk when the Group's cash flow position indicates that short-term revenues are not sufficient to cover short-term expenditures. In managing liquidity risk, the Group monitors and maintains a level of cash and cash equivalents deemed adequate to finance the Group's operations and to mitigate the impact of fluctuations in cash flow. The Group also regularly evaluates cash flow projections and actual cash flows.

The Group places its funds mainly in state-owned banks. The Group places most of its cash and cash equivalents in these banks because they have an extensive branch network in Indonesia and are considered financially secure because they are owned by the state.

The following table shows the profile of the Group's liabilities payment terms based on the payment maturities in the contracts.

	31 Desember/*December 31, 2025*					
	< 1 tahun *< 1 year*	**1 - 2 tahun** *1 - 2 years*	**2 - 3 tahun** *2 - 3 years*	**> 3 tahun** *> 3 years*	***Total***	
Pinjaman jangka pendek	400.000	-	-	-	400.000	*Short-term loan*
Utang usaha						*Accounts payable*
Pihak berelasi	162.101	-	-	-	162.101	*Related parties*
Pihak ketiga	1.206.652	-	-	-	1.206.652	*Third parties*
Utang lain-lain	27.016	-	-	-	27.016	*Other payables*
Beban yang masih harus dibayar	1.128.198	-	-	-	1.128.198	*Accrued expense*
Pinjaman jangka panjang	3.520.168	3.325.784	3.648.374	8.287.375	18.781.701	*Long term-loans*
Liabilitas sewa	488.008	234.575	235.697	2.089.297	3.047.577	*Lease liabilities*
Total	**6.932.143**	**3.560.359**	**3.884.071**	**10.376.672**	**24.753.245**	**Total**

38. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

38. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Manajemen risiko keuangan (lanjutan)

Financial risk management (continued)

Risiko likuiditas (lanjutan)

Liquidity Risk (continued)

	31 Desember/*December 31, 2024*					
	< 1 tahun *< 1 year*	**1 - 2 tahun** *1 - 2 years*	**2 - 3 tahun** *2 - 3 years*	**> 3 tahun** *> 3 years*	***Total***	
Pinjaman jangka pendek	4.219.000	-	-	-	4.219.000	*Short-term loan*
Obligasi	247.358	-	-	-	247.358	*Bonds*
Utang Usaha						*Accounts payable*
Pihak berelasi	177.701	-	-	-	177.701	*Related parties*
Pihak ketiga	1.799.651	-	-	-	1.799.651	*Third parties*
Utang lain-lain	23.416	-	-	-	23.416	*Other payables*
Beban yang masih harus dibayar	1.332.314	-	-	-	1.332.314	*Accrued expense*
Pinjaman jangka panjang	3.250.944	2.628.266	2.442.466	5.111.287	13.432.963	*Long term-loans*
Liabilitas sewa	525.690	487.919	227.558	2.048.355	3.289.522	*Lease liabilities*
Total	**11.576.074**	**3.116.185**	**2.670.024**	**7.159.642**	**24.521.925**	**Total**

Risiko Harga Pasar

Grup rentan terhadap perubahan dalam harga pasar atas utang dan ekuitas terkait aset keuangan yang diukur pada nilai wajar melalui laba rugi. Keuntungan dan kerugian yang timbul dari perubahan nilai wajar pada aset keuangan yang diukur pada nilai wajar melalui laba rugi diakui pada laporan laba rugi dan pendapatan komprehensif lainnya. Kinerja aset keuangan yang diukur dengan nilai wajar melalui laba rugi Grup dimonitor secara berkala, bersama dengan penilaian secara teratur mengenai keterkaitannya dengan rencana strategis jangka panjang Grup.

Market Price Risk

The Group is exposed to changes in debt and equity market prices related to financial assets measured at FVTPL carried at fair value. Gains and losses arising from changes in the fair value of financial assets measured at FVTPL are recognized in the consolidated statements of profit or loss and other comprehensive income. The performance of the Group's financial assets measured at FVTPL is monitored periodically, together with a regular assessment of their relevance to the Group's long-term strategic plans.

39. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING

Pada tanggal 31 Desember 2025, manajemen mempertimbangkan risiko harga untuk aset keuangan yang diukur dengan nilai wajar melalui laba rugi adalah tidak material dalam hal dampak yang mungkin terjadi pada laba rugi dan total ekuitas dari perubahan dalam nilai wajar yang sangat mungkin terjadi.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, tidak terdapat aset dan liabilitas moneter dalam mata uang asing.

39. MONETARY ASSET AND LIABILITY DENOMINATED IN FOREIGN CURRENCY

As of December 31, 2025, management considered the price risk for the Group's financial assets measured at FVTPL to be immaterial in terms of the possible impact on profit or loss and total equity from a reasonably possible change in fair value.

On December 31, 2025 and December 31, 2024, there are no monetary asset and liability denominated in foreign currencies.

40. INFORMASI SEGMEN

Grup memiliki 2 segmen sebagai berikut:
a. Sewa menara telekomunikasi
b. Lainnya

Manajemen sebagai pengambil keputusan operasional memantau hasil operasi unit bisnis secara terpisah untuk tujuan pengambilan keputusan tentang alokasi sumber daya dan penilaian kinerja. Kinerja segmen dinilai berdasarkan laba atau rugi dan diukur sesuai dengan laba atau rugi dalam laporan keuangan konsolidasian. Pendapatan dan beban segmen meliputi transaksi antara segmen operasi dan dicatat sebesar nilai pasar.

40. SEGMENT INFORMATION

The Group has 2 segments as follows:
a. Telecommunication tower lease
b. Others

Management as the operational decision maker monitors the results of operations of the business units separately for the purpose of making decisions about resource allocation and performance appraisals. Segment performance is assessed on a profit or loss basis and measured in accordance with profit or loss in the consolidated financial statements. Segment revenues and expenses include transactions between operating segments and are recorded at market values.

	31 Desember/*December 31, 2025*			
	Menara/ *Tower*	**Lainnya/ *Others***	**Konsolidasian/ *Consolidation***	
Pendapatan	8.858.770	675.313	9.534.083	*Revenue*
Penyusutan	(1.955.906)	(3.511)	(1.959.417)	*Depreciation*
Amortisasi	(1.715.427)	(6.908)	(1.722.335)	*Amortization*
Perencanaan, operasional, dan pemeliharaan menara telekomunikasi	(395.627)	-	(395.627)	*Planning, operation, and maintenance of telecommunication towers*
Konstruksi dan Manajemen proyek	-	(631.704)	(631.704)	*Construction and project management*
Lain - lain	(18.871)	-	(18.871)	*Others*
Beban pokok pendapatan	**(4.085.831)**	**(642.123)**	**(4.727.954)**	***Cost of revenues***
Laba bruto	**4.772.939**	**33.190**	**4.806.129**	***Gross income***

40. INFORMASI SEGMEN (lanjutan) / *40. SEGMENT INFORMATION (continued)*

	31 Desember/*December 31, 2025*			
	Menara/ *Tower*	**Lainnya/ *Others***	**Konsolidasian/ *Consolidation***	
Beban umum dan administrasi			(309.780)	*General and administrative expenses*
Beban kompensasi karyawan			(308.783)	*Employee compensation expenses*
Pendapatan (beban) usaha lainnya - neto			(34.594)	*Other operating income (expenses) - net*
Beban usaha			**(653.157)**	***Operating expenses***
Laba usaha			**4.152.972**	***Operating income***
Penghasilan lain-lain			137.316	*Other income*
Beban lain-lain			(46.619)	*Other expenses*
Pendapatan (beban) lain-lain			**90.697**	***Other income (expenses)***
Laba sebelum beban pendanaan dan pajak			**4.243.669**	***Income before finance cost and tax***
Penghasilan keuangan			42.489	*Finance income*
Beban pendanaan sewa			(160.510)	*Finance lease costs*
Beban pendanaan			(1.145.093)	*Finance costs*
Laba sebelum beban pajak final dan pajak penghasilan			**2.980.555**	***Income before final tax expense and income tax expense***
Beban pajak final			**(732.450)**	***Final tax expense***
Laba sebelum beban pajak penghasilan			**2.248.105**	***Income before final tax expense***
Beban pajak penghasilan			**(128.753)**	***Corporate income tax expense***
Laba tahun berjalan			**2.119.352**	***Income for the year***
Aset segmen	57.039.079	600	57.039.679	*Segment assets*
Aset yang tidak dapat dialokasi	-	-	1.310.450	*Unallocated assets*
Total aset			**58.350.129**	***Total assets***
Liabilitas segmen	9.615.381	25.256	9.640.637	*Segment liabilities*
Liabilitas yang tidak dapat dialokasi	-	-	15.358.291	*Unallocated liabilities*
Total liabilitas			**24.998.928**	***Total liabilities***

40. INFORMASI SEGMEN (lanjutan) / *40. SEGMENT INFORMATION (continued)*

	31 Desember/*December 31, 2024*			
	Menara/ *Tower*	**Lainnya/ *Others***	**Konsolidasian/ *Consolidation***	
Pendapatan	8.673.679	634.107	9.307.786	*Revenue*
Penyusutan	(1.846.876)	(918)	(1.847.794)	*Depreciation*
Amortisasi	(1.658.209)	(10.678)	(1.668.887)	*Amortization*
Perencanaan, operasional, dan pemeliharaan menara telekomunikasi	(438.767)	-	(438.767)	*Planning, operation, and maintenance of telecommunication towers*
Konstruksi dan Manajemen proyek	-	(525.576)	(525.576)	*Construction and project management*
Lain - lain	(25.706)	-	(25.706)	*Others*
Beban pokok pendapatan	**(3.969.558)**	**(537.172)**	**(4.506.730)**	***Cost of revenues***
Laba bruto	**4.704.121**	**96.935**	**4.801.056**	***Gross income***
Beban umum dan administrasi			(322.387)	*General and administrative expenses*
Beban kompensasi karyawan			(299.415)	*Employee compensation expenses*
Pendapatan (beban) usaha lainnya - neto			(308)	*Other operating income (expenses) - net*
Beban usaha			**(622.110)**	***Operating expenses***
Laba usaha			**4.178.946**	***Operating income***
Penghasilan lain-lain			136.587	*Other income*
Beban lain-lain			(40.686)	*Other expenses*
Pendapatan (beban) lain-lain			**95.901**	*Other income (expenses)*
Laba sebelum beban pendanaan dan pajak			**4.274.847**	***Income before finance cost and tax***
Penghasilan keuangan			35.646	*Finance income*
Beban pendanaan sewa			(165.498)	*Finance lease costs*
Beban pendanaan			(1.191.046)	*Finance costs*
Laba sebelum beban pajak final dan pajak penghasilan			**2.953.949**	***Income before final tax expense and income tax expense***

40. INFORMASI SEGMEN (lanjutan) / *40. SEGMENT INFORMATION (continued)*

	31 Desember/*December 31, 2024*			
	Menara/ *Tower*	**Lainnya/ *Others***	**Konsolidasian/ *Consolidation***	
Beban pajak final			**(692.629)**	***Final tax expense***
Laba sebelum beban pajak penghasilan			**2.261.320**	***Income before final tax expense***
Beban pajak penghasilan			**(157.324)**	***Corporate income tax expense***
Laba tahun berjalan sebelum dampak penyesuaian proforma			**2.103.996**	***Current Year Income Before Effect Of Proforma Adjustment***
Dampak penyesuaian proforma atas laba tahun berjalan			**3.675**	***Effect of proforma adjustment on current year income***
Laba tahun berjalan			**2.107.671**	***Income for the year***
Aset segmen	56.035.561	2.627	56.038.188	*Segment assets*
Aset yang tidak dapat dialokasi	-	-	2.101.514	*Unallocated assets*
Total aset			**58.139.702**	***Total assets***
Liabilitas segmen	14.441.462	57.640	14.499.102	*Segment liabilities*
Liabilitas yang tidak dapat dialokasi	-	-	10.253.906	*Unallocated liabilities*
Total liabilitas			**24.753.008**	***Total liabilities***

41. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN

a. Komitmen dan kontinjensi

Grup meninjau perkembangan kasus hukum yang masih berjalan dalam proses hukum dan pada setiap tanggal pelaporan, guna untuk menilai kebutuhan provisi dan pengungkapan dalam laporan keuangannya. Faktor-faktor yang dipertimbangkan dalam membuat keputusan provisi litigasi antara lain adalah sifat litigasi, klaim atau penilaian, proses hukum dan tingkat potensi kerusakan di yuridiksi dimana litigasi, klaim atau penilaian tersebut berada, perkembangan dari kasus (termasuk perkembangan setelah tanggal pelaporan keuangan namun sebelum laporan tersebut dikeluarkan), pendapat atau pandangan penasihat hukum, pengalaman dalam kasus serupa dan keputusan dari manajemen Grup tentang bagaimana Grup akan merespon terhadap litigasi, klaim atau penilaian.

41. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES

a. Commitments and contingencies

Group reviews the development of legal cases that are still ongoing in the legal process and at each reporting date, in order to assess the need for provisions and disclosures in its financial statements. The factors considered in making a litigation provision decision among others are the nature of the litigation, claim or judgment, due process and the level of potential harm in the jurisdiction where the litigation, claim or judgment is located, the progress of the case (including developments after the financial reporting date but prior to the report issued), the opinion or views of legal advisors, experience in similar cases and decisions of the management of the Group regarding how the Group will respond to litigation, claims or judgments.

41. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN (lanjutan)

b. Perjanjian signifikan

Perjanjian alih kelola menara dan infrastruktur telekomunikasi dengan Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.

Pada tanggal 21 April 2011, Perseroan melakukan Perjanjian Alih Kelola Menara Telekomunikasi dan Sarana Penunjang ("PAK") dengan Telkom Berdasarkan PAK, Perseroan melakukan pengelolaan menara milik Telkom termasuk melakukan pemasaran atas menara-menara tersebut kepada operator telekomunikasi lainnya dan diwajibkan untuk membayar *Minimum Telkom Revenue* (MTR) setiap tahunnya kepada Telkom.

Perjanjian tersebut telah diperpanjang beberapa kali, terakhir sampai dengan tanggal 31 Desember 2025.

Perjanjian alih kelola menara dan infrastruktur telekomunikasi dengan PT Telekomunikasi Selular

Pada tanggal 12 Agustus 2010, Perseroan menandatangani perjanjian payung alih kelola *site* (menara telekomunikasi dan perangkat lainnya) dengan PT Telekomunikasi Selular, dimana Perseroan diberikan hak untuk melakukan penjualan kembali (*reseller*) atas menara-menara PT Telekomunikasi Selular kepada operator telekomunikasi lainnya. Perjanjian payung ini berlaku 10 tahun sejak tanggal perjanjian dengan masing-masing periode sewa *site* terkait dengan perjanjian payung ini selama 10 tahun sejak dilakukannya sewa untuk masing-masing *site*. Berdasarkan perjanjian tersebut, PT Telekomunikasi Selular juga menunjuk Perseroan untuk melakukan pemeliharaan atas menara telekomunikasi dan perangkat PT Telekomunikasi Selular lainnya.

Pada tanggal 9 Agustus 2020, perjanjian ini telah diperpanjang sampai dengan 10 tahun.

41. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES (continued)

b. Significant agreement

Telecommunication tower and infrastructure managed service agreement with Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.

On April 21, 2011, the Company entered into a Managed Service Agreement for Telecommunication Towers and Supporting Facilities ("PAK") with Telkom under the PAK, the Company manages Telkom's towers including marketing these towers to other telecommunications operators and is required to pay Minimum Telkom Revenue (MTR) to Telkom every year.

This facility has been extended for several times, the latest of which is until December 31, 2025.

Telecommunication tower and infrastructure managed service agreement with PT Telekomunikasi Selular

On August 12, 2010, the Company signed an umbrella agreement for managed service (telecommunication towers and other equipment) with PT Telekomunikasi Selular, whereby the Company was granted the right to resale. including marketing on PT Telekomunikasi Selular's towers to other telecommunication operators. This umbrella agreement is valid for 10 years from the date of the agreement with each site lease period related to this umbrella agreement for 10 years from the date of the lease for each site. Based on the agreement, PT Telekomunikasi Selular also appointed the Company to carry out maintenance of PT Telekomunikasi Selular's telecommunications towers and other equipment.

On August 9, 2020, this agreement has been extended up to 10 years.

41. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN (lanjutan)

b. Perjanjian signifikan (lanjutan)

Perjanjian sewa menara dan infrastruktur telekomunikasi dengan para pemilik aset

Perseroan memiliki perjanjian-perjanjian payung dengan dengan PT Indosat Tbk., PT XL Axiata Tbk., PT Inti Bangun Sejahtera Tbk., PT Citra Gaia, PT Pison Ticket Tech, PT Tower Bersama Infrastructure Tbk., PT AXIS Telekom Indonesia, PT Solusi Tunas Pratama Tbk., dan PT Profesional Telekomunikasi Indonesia sehubungan dengan penyewaan menara dan infrastruktur telekomunikasi milik pihak-pihak tersebut kepada Perseroan untuk kemudian disewakan kembali oleh Perseroan kepada para operator telekomunikasi untuk penempatan perangkat milik operator telekomunikasi tersebut. Perjanjian-perjanjian payung tersebut adalah untuk jangka waktu sewa 10 tahun dengan masing-masing periode sewa site terkait dengan perjanjian payung ini selama 10 tahun sejak dilakukannya sewa untuk masing-masing *site*.

Perjanjian penyediaan jasa penggunaan menara dan infrastruktur telekomunikasi dengan operator telekomunikasi

Perseroan memiliki beberapa perjanjian payung dengan beberapa operator telekomunikasi antara lain Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., Telkomsel, PT Hutchison CP Telecommunications, PT XL Axiata Tbk., PT AXIS Telekom Indonesia, PT Indosat Tbk., PT First Media Tbk., PT Smartfren Telecom Tbk., PT Inti Bangun Sejahtera Tbk., PT Bakrie Telecom Tbk., PT Rajawali Citra Televisi Indonesia, PT Poca Jaringan Solusi, PT Berca Global Access, PT Profesional Telekomunikasi Indonesia, PT Solusi Tunas Pratama, PT Gametraco Tunggal, dan Badan Aksesibilitas Telekomunikasi dan Informasi

41. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES (continued)

b. Significant agreement (continued)

Lease agreements for towers and telecommunications infrastructure with asset owners

The Company has umbrella agreements with PT Indosat Tbk., PT XL Axiata Tbk., PT Inti Bangun Sejahtera Tbk., PT Citra Gaia, PT Pison Ticket Tech, PT Tower Bersama Infrastructure Tbk., PT AXIS Telekom Indonesia, PT Solusi Tunas Pratama Tbk., and PT Profesional Telekomunikasi Indonesia in connection with the leasing of telecommunication towers and infrastructure belonging to these parties to the Company to be subsequently leased back by the Company to the telecommunication operators for the placement of the telecommunication operator's equipment. The umbrella agreements are for a lease period of 10 years with each site lease period associated with this umbrella agreement for 10 years from the time the lease was made for each site.

Telecommunication tower and infrastructure service provision agreements with telecommunication operators

The Company has several umbrella agreements with several telecommunications operators including Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk., Telkomsel, PT Hutchison CP Telecommunications, PT XL Axiata Tbk., PT AXIS Telekom Indonesia, PT Indosat Tbk., PT First Media Tbk., PT Smartfren Telecom Tbk., PT Inti Bangun Sejahtera Tbk., PT Bakrie Telecom Tbk., PT Rajawali Citra Televisi Indonesia, PT Poca Jaringan Solusi, PT Berca Global Access, PT Profesional Telekomunikasi Indonesia, PT Solusi Tunas Pratama, PT Gametraco Tunggal, and the Telecommunication and Information Accessibility Agency

41. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN (lanjutan)

b. Perjanjian signifikan (lanjutan)

Perjanjian penyediaan jasa penggunaan menara dan infrastruktur telekomunikasi dengan operator telekomunikasi

sehubungan dengan penyediaan jasa penggunaan menara dan infrastruktur telekomunikasi, baik yang merupakan milik Perseroan maupun milik pihak-pihak lain yang dikelola oleh Perseroan, untuk penempatan perangkat telekomunikasi milik para operator telekomunikasi tersebut. Perjanjian tersebut untuk jangka waktu sewa berkisar antara 5 tahun sampai dengan 10 tahun dengan masing-masing periode sewa *site* terkait dengan perjanjian payung ini antara 5 tahun hingga 10 tahun sejak dilakukannya sewa untuk masing-masing *site*.

PST memiliki beberapa perjanjian payung dengan beberapa operator telekomunikasi antara lain PT XL Axiata, Tbk., PT Telekomunikasi Selular, PT Hutchison CP Telecommunications, dan PT Indosat, Tbk. sehubungan dengan penyediaan jasa penggunaan menara dan infrastruktur telekomunikasi untuk penempatan perangkat telekomunikasi milik para operator telekomunikasi tersebut. Perjanjian tersebut untuk jangka waktu sewa berkisar antara 5 tahun sampai dengan 10 tahun dengan masing-masing periode sewa *site* terkait dengan perjanjian payung ini antara 5 tahun hingga 10 tahun sejak dilakukannya sewa untuk masing-masing *site*.

41. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES (continued)

b. Significant agreement (continued)

Telecommunication tower and infrastructure service provision agreements with telecommunication operators

in connection with the provision of services for the use of telecommunications towers and infrastructure, whether owned by the Company or other parties managed by the Company, for the placement of telecommunications equipment belonging to these telecommunications operators. The agreement is for lease terms ranging from 5 years to 10 years with each site lease period related to this umbrella agreement between 5 years to 10 years from the time the lease was made for each site.

PST has several umbrella agreements with several telecommunications operators including PT XL Axiata, Tbk., PT Telekomunikasi Selular, PT Hutchison CP Telecommunications, and PT Indosat, Tbk. in connection with the provision of services for the use of telecommunications towers and infrastructure for the placement of telecommunications equipment owned by these telecommunications operators. The agreement is for lease terms ranging from 5 years to 10 years with each site lease period related to this umbrella agreement between 5 years to 10 years from the time the lease was made for each site.

42. TRANSAKSI NON-KAS

Aktivitas non-kas investasi untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, adalah sebagai berikut:

42. NON-CASH TRANSACTIONS

Non-cash of investing activities for the years ended December 31, 2025 and 2024, are as follow:

	Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,*		
	2025	**2024**	
Penambahan aset tetap melalui:			*Addition of fixed assets through:*
Realisasi uang muka pembelian aset tetap	66.581	110.802	*Realization of advance for purchase fixed assets*
Tambahan provisi jangka panjang	1.291	3.844	*Additional for long-term provision*
Mutasi beban yang masih harus dibayar	142.735	219.721	*Movement of accrued expenses*
Penerimaan atas pelepasan aset	-	7.940	*Proceed from the disposal of assets*

Perubahan pada liabilitas yang timbul dari aktivitas pendanaan pada laporan arus kas adalah sebagai berikut:

Changes in liabilities arising from financing activities in the cash flow statement are as follows:

	Saldo 1 Januari/ *January 1, 2025*	Penambahan/ *Additions*	Arus Kas Masuk/ *Cash In Flow*	Arus Kas Keluar/ *Cash Out Flow*	Lainnya/ *Others*	Saldo 31 Desember/ *December 31, 2025*	
Pinjaman jangka pendek	4.219.000	-	3.600.000	(7.419.000)	-	400.000	*Short-term loan*
Obligasi	247.358	-	-	(250.240)	2.882	-	*Bonds*
Pinjaman jangka panjang	13.411.216	-	10.525.073	(5.180.441)	10.222	18.766.070	*Long-term loans*
Liabilitas sewa	2.418.477	2.284.333	-	(2.469.026)	78.185	2.311.969	*Lease liabilities*

	Saldo 1 Januari/ *January 1, 2024*	Penambahan/ *Additions*	Arus Kas Masuk/ *Cash In Flow*	Arus Kas Keluar/ *Cash Out Flow*	Lainnya/ *Others*	Saldo 31 Desember/ *December 31, 2024*	
Surat utang jangka menengah	548.274	-	-	(550.000)	1.726	-	*Medium-term notes*
Pinjaman jangka pendek	3.450.000	-	6.441.000	(5.672.000)	-	4.219.000	*Short-term loan*
Obligasi	-	-	250.240	-	(2.882)	247.358	*Bonds*
Pinjaman jangka panjang	12.106.270	-	7.571.307	(6.269.587)	3.226	13.411.216	*Long-term loans*
Liabilitas sewa	2.440.127	1.699.976	-	(1.803.538)	81.912	2.418.477	*Lease liabilities*

43. PERISTIWA SETELAH TANGGAL PELAPORAN

Perkembangan geopolitik di Timur Tengah

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Grup menilai potensi dampak terhadap operasi, posisi keuangan, dan kinerja keuangan Grup yang dapat timbul melalui beberapa faktor, termasuk:
• volatilitas harga komoditas dan energi global
• gangguan pada rantai pasokan dan logistik global
• ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan
• volatilitas di pasar valuta asing dan pasar keuangan.

Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

Pada tanggal otorisasi atas laporan keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada laporan keuangan konsolidasian Grup.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya.

43. EVENT AFTER REPORTING DATE

Geopolitical developments in the Middle East

Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments have resulted in heightened geopolitical uncertainty and increased volatility in global financial and energy markets.

The Group assesses the potential implications on the results of the Group's operations, financial position and financial performance which may arise through several factors, including:
• volatility in global commodity and energy prices
• disruptions in global supply chains and logistics
• broader macroeconomic uncertainty affecting customer demand
• volatility in foreign exchange and financial markets.

The Group does not currently have significant direct operations in the countries directly involved in the conflict. However, the broader economic effects resulting from the geopolitical situation may indirectly affect the Group's operations and financial performance.

At the date of authorization of these financial statements, it is not possible to reliably estimate the financial impact that further escalation of the conflict may have on the Group's consolidated financial statements.

Management will continue to monitor developments relating to the conflict and assess potential implications in future reporting periods.

2025 Laporan Tahunan
Annual Report

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