Mitratel

by Telkom Indonesia

# Expanding Digital Connectivity Across Frontiers



2024

**Laporan Tahunan** / Annual Report

# Sanggahan dan Batasan Tanggung Jawab

## Disclaimer and Scope of Responsibilities

Laporan Tahunan 2024 PT Dayamitra Telekomunikasi Tbk (yang selanjutnya disebut "Perseroan" atau "Mitratel") ini disusun untuk memenuhi ketentuan pelaporan hasil kinerja Perseroan pada periode 1 Januari 2024 sampai dengan 31 Desember 2024 kepada regulator dan pemangku kepentingan. Laporan Tahunan ini antara lain disusun berdasarkan Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik dengan muatan konten sesuai SEOJK No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik.

Laporan Tahunan ini memuat pernyataan terkait tujuan, kebijakan, rencana, strategi, serta informasi operasi dan keuangan yang disusun berdasarkan data faktual yang dapat dipertanggungjawabkan kebenarannya. Selain itu, Laporan Tahunan ini juga menyajikan informasi terkait proyeksi kerja Perseroan di tahun selanjutnya yang disusun berdasarkan pernyataan-pernyataan prospektif dan berbagai asumsi mengenai kondisi mendatang Perseroan, serta lingkungan bisnis yang terkait, sehingga dapat mengakibatkan perkembangan aktual secara material berbeda dari yang dilaporkan. Oleh karena itu, Perseroan mengimbau agar pemangku kepentingan dapat menggunakan informasi tersebut secara bijak dalam pengambilan keputusan.

The 2024 Annual Report of PT Dayamitra Telekomunikasi Tbk (hereinafter referred to as "the Company" or "Mitratel") is prepared to fulfill the reporting requirements of the Company's performance for the period of January 1, 2024, to December 31, 2024, to the regulator and stakeholders. This Annual Report has been compiled based on Financial Services Authority Regulation No. 29/POJK.04/2016 on Annual Reports of Issuers or Public Companies with 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.

This Annual Report contains statements related to goals, policies, plans, strategies, as well as operational and financial information which are compiled based on factual data that is justifiable. In addition, this Annual Report presents information related to the Company's business projections for the following year prepared based on forward-looking statements and various assumptions regarding the Company's future conditions, as well as the related business environment, which may result in actual developments that are materially different from those reported. Therefore, the Company urges stakeholders to use such information with discretion in their decision making.

2024 Laporan Tahunan
Annual Report

Mitratel
by Telkom Indonesia

# 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.

# Keunggulan Kompetitif
Competitive Advantage

## Pertumbuhan Operasional yang Kuat
### Strong Operational Growth

- 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.
- 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.

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## Neraca dan Arus Kas yang Superior
### Superior Balance Sheet and Cash Flow

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

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 besar di Indonesia, menjadikannya sebagai penyedia infrastruktur terpercaya. Reputasi ini diperkuat oleh kemampuan Mitratel untuk memenuhi kebutuhan operator di lokasi-lokasi strategis.

Mitratel collaborates with all major operators in Indonesia, solidifying its reputation as a trusted infrastructure provider. This reputation is further strengthened by Mitratel's capability to meet operator demands in strategic locations.

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

Selain memiliki dan mengelola lebih dari 39.404 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 more than 39,404 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).

## Komitmen pada Lingkungan, Sosial, dan Tata Kelola
### Commitment to Environmental, Social, and Governance (ESG)

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 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) offerings that support energy efficiency and carbon footprint reduction.

## Kinerja Keuangan dan Operasional yang Solid
### Solid Financial and Operational Performance

- 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 Smartfren.
- Struktur modal dan tingkat profitabilitas yang sehat memungkinkan Mitratel untuk terus berekspansi baik secara organik maupun inorganik.

- 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 Smartfren.
- A healthy capital structure and profitability levels enables Mitratel to continuously expand both organically and inorganically.

# Daftar Isi
Table of Contents

## Kilas Kinerja
Performance Overview


Ikhtisar Keuangan 8
Financial Highlights

Ikhtisar Operasional 10
Operational Highlights

Ikhtisar Saham 10
Share Highlights

Aksi Korporasi 12
Corporate Action

Informasi Perdagangan Saham 13
Stock Trading Information

Ikhtisar Kinerja Efek Lainnya 13
Other Securities Performance Highlights

Peristiwa Penting 14
Event Highlights

Penghargaan dan Sertifikasi 21
Awards and Certifications


## Laporan Manajemen
Management Report


Laporan Dewan Komisaris 28
Report of the Board of Commissioners

Laporan Direksi 36
Report of the Board of Directors

**Surat Pernyataan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan 2024 PT Dayamitra Telekomunikasi Tbk** 46
**Statement of Members of the Board of Commissioners on the Responsibility for the 2024 Annual Report of PT Dayamitra Telekomunikasi Tbk**

**Surat Pernyataan Anggota Direksi tentang Tanggung Jawab atas Laporan Tahunan 2024 PT Dayamitra Telekomunikasi Tbk** 47
**Statement of Members of the Board of Directors on the Responsibility for the 2024 Annual Report of PT Dayamitra Telekomunikasi Tbk**


## Profil Perusahaan
Company Profile


Identitas Perusahaan 50
Company Identity

Jejak Langkah 52
Milestones

Riwayat Singkat 57
Brief History

*Purpose*, Visi, dan Misi Perusahaan 58
Corporate Purpose, Vision, and Mission

Nilai-Nilai Perusahaan 60
Corporate Values

Filosofi Logo Perusahaan 63
Company Logo Philosophy

Kegiatan Usaha 64
Business Activities

Produk dan Jasa 65
Products and Services

Wilayah Operasional 68
Operational Areas

Struktur Organisasi 72
Organizational Structure

Profil Dewan Komisaris 74
Board of Commissioners Profile

Profil Direksi 79
Board of Directors Profile

Profil Pejabat Eksekutif 84
Executive Officers Profile

Informasi Pemegang Saham 87
Shareholders Information

Kronologi Pencatatan Saham 91
Share Listing Chronology

Indeks Saham Perusahaan 92
Company Stock Index

Kronologi Pencatatan Efek Lainnya 92
Other Securities Listing Chronology

Struktur Korporasi 93
Corporate Structure

Entitas Anak, Perusahaan Asosiasi, dan Perusahaan Ventura 93
Subsidiaries, Associates, and Joint Ventures

Akuntan Publik dan Kantor Akuntan Publik 94
Public Accountant and Public Accounting Firm

Lembaga dan Profesi Penunjang Pasar Modal 95
Capital Market Supporting Institutions/Professions

Keanggotaan pada Asosiasi 96
Membership in Associations

Informasi pada Situs Web Perusahaan 97
Information on the Company Website


## Analisis dan Pembahasan Manajemen
Management Discussion and Analysis


Tinjauan Ekonomi 100
Economic Overview

Tinjauan Industri 101
Industry Overview

Tinjauan Operasional 102
Operational Overview

Aspek Pemasaran 109
Marketing Aspects

Tinjauan Keuangan 111
Financial Overview

## Tinjauan Pendukung Bisnis
Business Support Overview


Sumber Daya Manusia 134
Human Resources

Teknologi Informasi 137
Information Technology


## Tata Kelola Perusahaan
Corporate Governance


Komitmen Penerapan GCG 142
Commitment to GCG Implementation

Dasar Penerapan GCG 143
Basis of GCG Implementation

Struktur GCG 144
GCG Structure

Mekanisme GCG 145
GCG Mechanism

Rapat Umum Pemegang Saham 146
General Meeting of Shareholders

Dewan Komisaris 154
Board of Commissioners

Direksi 174
Board of Directors

Kebijakan Keberagaman Dewan Komisaris dan Direksi 191
Diversity Policy of the Board of Commissioners and Board of Directors

Kebijakan Pemisahan *Chairman of the Board* dan *Chief Executive Officer* 192
Policy on Separation of Chairman of the Board and Chief Executive Officer

Nominasi dan Remunerasi Dewan Komisaris dan Direksi 192
Nomination and Remuneration of the Board of Commissioners and Board of Directors

Komite Audit 197
Audit Committee

Komite Nominasi dan Remunerasi 207
Nomination and Remuneration Committee

Komite Evaluasi dan Monitoring Perencanaan dan Risiko 217
Committee for Planning and Risk Evaluation and Monitoring

Sekretaris Perusahaan 236
Corporate Secretary

Unit Audit Internal 238
Internal Audit Unit

Akuntan Publik 242
Public Accountant

Sistem Pengendalian Internal 244
Internal Control System

Sistem Manajemen Risiko 247
Risk Management System

Perkara Hukum yang Berdampak Material dan Sanksi Administratif yang Dihadapi 264
Legal Cases with Material Impact and Administrative Sanctions

Akses Informasi dan Data Perusahaan 266
Access to Company Information and Data

Kode Etik 267
Code of Ethics

Kebijakan Pengungkapan Informasi 269
Information Disclosure Policy

Sistem Pelaporan Pelanggaran 270
Whistleblowing System

Kebijakan Anti-Korupsi 273
Anti-Corruption Policy

Kebijakan Keterlibatan Politik 274
Political Involvement Policy

Kebijakan Perlakuan Adil Terhadap Pemegang Saham 275
Policy on Fair Treatment of Shareholders

Kebijakan untuk Mencegah Terjadinya *Insider Trading* 276
Policy to Prevent Insider Trading

Pedoman Transaksi Afiliasi dan Benturan Kepentingan 276
Guidelines for Affiliated Transactions and Conflict of Interest

Kebijakan Komunikasi 278
Communication Policy

Kebijakan Tata Cara Pengunduran Diri Dewan Komisaris dan Direksi Apabila Terlibat Kejahatan Keuangan 278
Policy on Procedures for Resignation of the Board of Commissioners and Board of Directors if Involved in Financial Crimes

Penerapan Pedoman Tata Kelola Perusahaan Terbuka 279
Implementation of Public Company Governance Guidelines

Pedoman Umum Governansi Korporat Indonesia 285
Indonesian General Guidelines of Corporate Governance


## Tanggung Jawab Sosial dan Lingkungan
Social and Environmental Responsibility


Komitmen Keberlanjutan Mitratel 310
Mitratel's Commitment to Sustainability

Ikhtisar Kinerja Keberlanjutan 311
Sustainability Performance Highlights


## Laporan Keuangan Konsolidasian
Consolidated Financial Statements





# KILAS KINERJA

## Performance Overview

# Ikhtisar Keuangan
## Financial Highlights

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

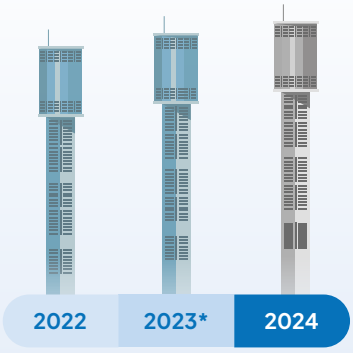
| Uraian | 2024 | 2023* | 2022 | Description |
|---|---|---|---|---|
| **Laporan Posisi Keuangan Konsolidasian / Consolidated Statements of Financial Position** | | | | |
| Aset Lancar | **3.446.526** | 3.459.655 | 7.923.588 | Current Assets |
| Aset Tidak Lancar | **54.693.176** | 53.819.060 | 48.381.450 | Non-Current Assets |
| **Total Aset** | **58.139.702** | **57.278.715** | **56.305.038** | **Total Assets** |
| Liabilitas Jangka Pendek | **12.285.940** | 11.124.294 | 10.261.052 | Current Liabilities |
| Liabilitas Jangka Panjang | **12.467.068** | 12.036.069 | 12.177.131 | Non-Current Liabilities |
| **Total Liabilitas** | **24.753.008** | **23.160.363** | **22.438.183** | **Total Liabilities** |
| **Total Ekuitas** | **33.386.694** | **34.118.352** | **33.866.855** | **Total Equity** |
| **Total Liabilitas dan Ekuitas** | **58.139.702** | **57.278.715** | **56.305.038** | **Total Liabilities and Equity** |
| **Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian / Consolidated Statement of Profit or Loss and Other Comprehensive Income** | | | | |
| Pendapatan | **9.307.786** | 8.683.800 | 7.728.930 | Revenue |
| Beban Pokok Pendapatan | **(4.506.730)** | (4.408.555) | (4.074.862) | Cost of Revenues |
| Laba Bruto | **4.801.056** | 4.275.245 | 3.654.068 | Gross Income |
| Beban Usaha | **(622.110)** | (597.655) | (500.731) | Operating Expenses |
| Laba Usaha | **4.178.946** | 3.677.590 | 3.153.337 | Operating Income |
| Penghasilan/(Beban) Lain-Lain - Neto | **95.901** | 277.986 | (11.037) | Other Income/ (Expenses) - Net |
| Laba Sebelum Beban Pendanaan dan Pajak | **4.274.847** | 3.955.576 | 3.142.300 | Income Before Finance Cost and Tax |
| Laba Sebelum Beban Pajak Final dan Pajak Penghasilan | **2.953.949** | 2.754.463 | 2.417.480 | Income Before Final Tax Expense and Income Tax Expense |
| Beban Pajak Final | **(692.629)** | (600.601) | (457.659) | Final Tax Expense |
| Laba Sebelum Beban Pajak Penghasilan | **2.261.320** | 2.153.862 | 1.959.821 | Income Before Income Tax Expense |
| Beban Pajak - Neto | **(157.324)** | (132.304) | (174.753) | Tax Expense - Net |
| **Laba Tahun Berjalan yang dapat Diatribusikan kepada:** | **2.107.671** | **2.010.328** | **1.785.068** | **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 | **523** | 1.769 | (614) | Other Comprehensive Income/(Loss)- Net of Tax |
| **Total Penghasilan Komprehensif Tahun Berjalan yang dapat Diatribusikan kepada:** | **2.108.194** | **2.012.140** | **1.784.454** | **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** | 24 | 21 | Basic |
| Dilusian | **26** | 24 | 21 | Diluted |
| **Laporan Arus Kas Konsolidasian / Consolidated Statements of Cash Flows** | | | | |
| Arus Kas Neto yang Diperoleh dari Aktivitas Operasi | **6.632.221** | 5.206.963 | 6.019.653 | Net Cash Flows Provided by Operating Activities |
| Arus Kas Neto yang Digunakan untuk Aktivitas Investasi | **(3.489.876)** | (6.555.803) | (10.893.296) | Net Cash Flows Used in Investing Activities |
| Arus Kas Neto yang Digunakan untuk Aktivitas Pendanaan | **(3.436.111)** | (4.108.316) | (7.920.777) | Net Cash Flows Used in Financing Activities |
| **Rasio Keuangan / Financial Ratio** | | | | |
| *Return on Assets* (ROA) (%) | **3,6** | 3,5 | 3,2 | Return on Assets (%) |
| *Return on Equity* (ROE) (%) | **6,3** | 5,9 | 5,3 | Return on Equity (%) |
| *Debt-to-Equity Ratio* (DER) (x) | **0,5** | 0,5 | 0,5 | Debt-to-Equity Ratio (x) |

| Uraian | 2024 | 2023* | 2022 | Description |
|---|---|---|---|---|
| *Current Ratio* (%) | 28,1 | 31,1 | 77,3 | Current Ratio (%) |
| *Debt to EBITDA* (x) | 2,3 | 2,3 | 2,5 | Debt to EBITDA (x) |
| *EBITDA Margin* (%) | 82,7 | 80,4 | 79,5 | EBITDA Margin (%) |
| *Net Income Margin* (%) | 22,6 | 23,2 | 23,1 | Net Income Margin (%) |
| Rasio Jumlah Liabilitas Terhadap Jumlah Aset (%) | 42,6 | 40,4 | 39,9 | Ratio of Total Liabilities to Total Assets (%) |
| Rasio Jumlah Liabilitas Terhadap Jumlah Ekuitas (%) | 74,1 | 67,9 | 66,3 | Ratio of Total Liabilities to Total Equity (%) |

* 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

56.305.038 57.278.715 **58.139.702**

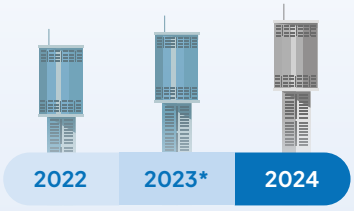



dalam jutaan Rupiah / in millions of Rupiah

* Disajikan kembali. / Restated.

## Total Liabilitas
## Total Liabilities

22.438.183 23.160.363 **24.753.008**

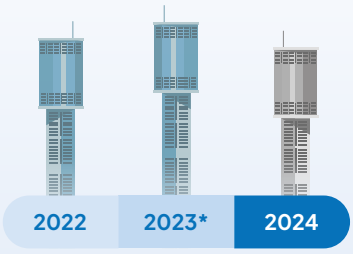



dalam jutaan Rupiah / in millions of Rupiah

* Disajikan kembali. / Restated.

## Total Ekuitas
## Total Equity

33.866.855 34.118.352 **33.386.694**

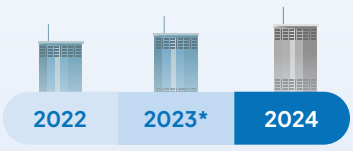



dalam jutaan Rupiah / in millions of Rupiah

* Disajikan kembali. / Restated.

## Pendapatan
## Revenue

7.728.930 8.683.800 **9.307.786**




dalam jutaan Rupiah / in millions of Rupiah

* Disajikan kembali. / Restated.

## Laba Tahun Berjalan
## Income for the Year

1.785.068 2.010.328 **2.107.671**




dalam jutaan Rupiah / in millions of Rupiah

* Disajikan kembali. / Restated.

## Penghasilan Komprehensif Tahun Berjalan
## Comprehensive Income for the Year

1.784.454 2.012.140 **2.108.194**




dalam jutaan Rupiah / in millions of Rupiah

* Disajikan kembali. / Restated.

# Ikhtisar Operasional
## Operational Highlights

### Jaringan Usaha
Business Network

| Uraian | Satuan Unit | 2024 | 2023 | 2022 | Description |
|---|---|---|---|---|---|
| Jumlah Menara | Unit | 39.404 | 38.014 | 35.418 | Total Towers |
| Jumlah *Tenant* | Unit | 59.868 | 57.409 | 52.006 | Total Tenants |
| Jumlah *Tenant* (termasuk *Reseller*) | Unit | 62.628 | 60.227 | 54.824 | Total Tenants (including Reseller) |
| Fiber | Km | 51.039 | 32.521 | 16.641 | Fiber |
| *Tenancy Ratio* | x | 1,52 | 1,51 | 1,47 | Tenancy Ratio |
| Indeks Kepuasan Pelanggan | % | 95,9 | 93,3 | 94,1 | Customer Satisfaction Index (CSI) |

### Segmen Usaha
Business Segment

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

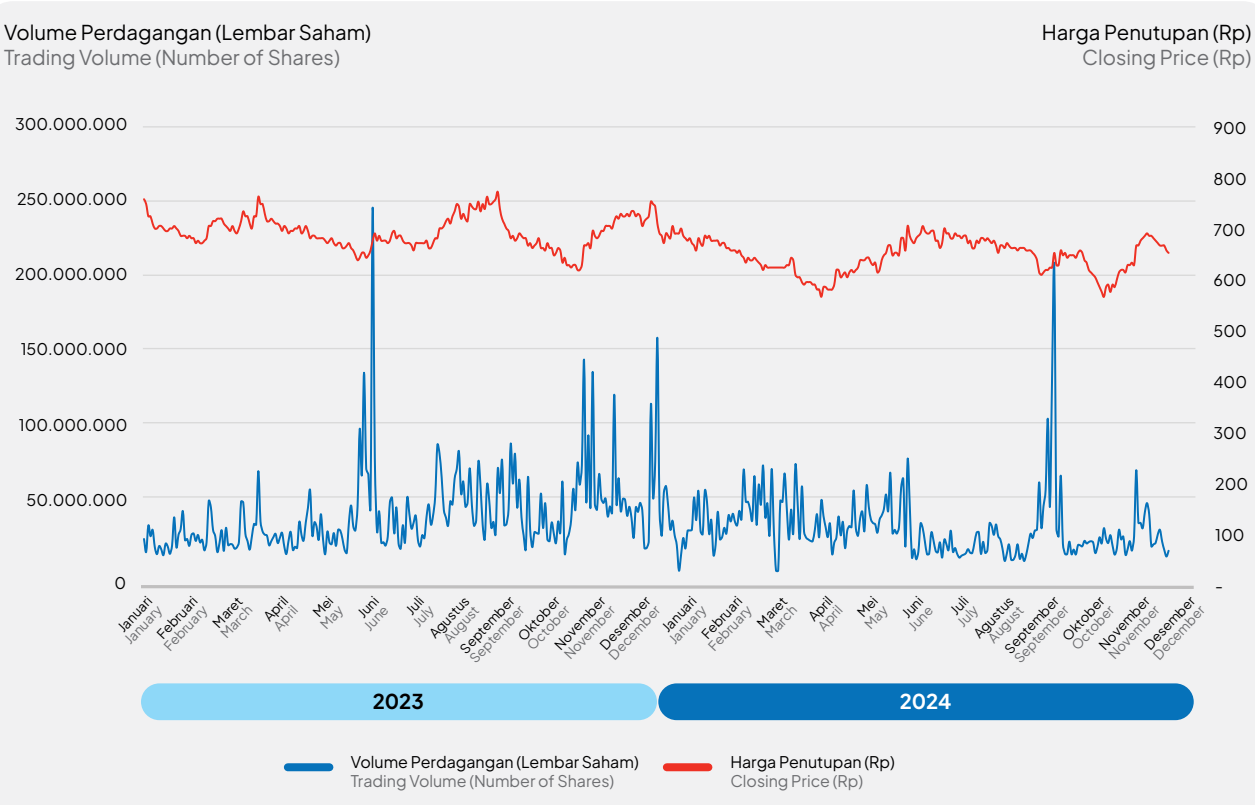
| Uraian | 2024 | 2023* | 2022 | Description |
|---|---|---|---|---|
| Sewa Menara dan Fiber Optik | 8.673.679 | 8.059.527 | 7.069.918 | Towers and Fiber Optic Lease |
| Lainnya | 634.107 | 624.273 | 659.011 | Others |
| **Jumlah Pendapatan** | 9.307.786 | **8.683.800** | **7.728.930** | **Total Revenues** |

* Disajikan kembali. / Restated.

# Ikhtisar Saham
## Share Highlights

| Periode Period | Harga Pembukaan Opening Price (Rp) | Harga Tertinggi Highest Price (Rp) | Harga Terendah Lowest Price (Rp) | Harga Penutupan Closing Price (Rp) | Volume Perdagangan (Lembar Saham) Trading Volume (Shares) | Jumlah Saham Beredar (Lembar Saham) Total Outstanding Shares (Shares) | Kapitalisasi Pasar (miliar Rupiah) Market Capitalization (billion Rupiah) |
|---|---|---|---|---|---|---|---|
| 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 |

| Periode<br>Period | Harga Pembukaan<br>Opening Price (Rp) | Harga Tertinggi<br>Highest Price (Rp) | Harga Terendah<br>Lowest Price (Rp) | Harga Penutupan<br>Closing Price (Rp) | Volume Perdagangan (Lembar Saham)<br>Trading Volume (Shares) | Jumlah Saham Beredar (Lembar Saham)<br>Total Outstanding Shares (Shares) | Kapitalisasi Pasar (miliar Rupiah)<br>Market Capitalization (billion Rupiah) |
|---|---|---|---|---|---|---|---|
| **2023** | | | | | | | |
| Triwulan I<br>First Quarter | 795 | 800 | 655 | 705 | 22.750.000 | 83.539.294.344 | 58.895 |
| Triwulan II<br>Second Quarter | 710 | 710 | 620 | 665 | 22.905.900 | 83.539.294.344 | 55.554 |
| Triwulan III<br>Third Quarter | 665 | 770 | 650 | 680 | 36.187.400 | 82.627.294.344 | 56.187 |
| Triwulan IV<br>Fourth Quarter | 680 | 765 | 600 | 705 | 157.712.800 | 82.619.819.544 | 58.247 |



# Aksi Korporasi
## Corporate Action

### Pelaksanaan Program MESOP

Pada tanggal 1 November 2024 sampai dengan tanggal 12 Desember 2024, Perseroan melaksanakan program *Management and Employee Stock Ownership Plan* (MESOP) Tahap I sejumlah nihil saham dengan harga Rp720,00 per lembar saham, Tahap II sejumlah 35.500 saham dengan harga Rp636,00 per lembar saham, dan Tahap III sejumlah 6.881.300 saham dengan harga Rp582,00 per lembar saham. Aksi korporasi tersebut berdampak pada struktur permodalan Perseroan yang ditunjukkan sebagai berikut.

### Implementation of MESOP Program

From November 1, 2024, to December 12, 2024, the Company executed the Management and Employee Stock Ownership Plan (MESOP) Phase I with nil shares at a price of Rp720.00 per share, Phase II with 35,500 shares at a price of Rp636.00 per share, and Phase III with 6,881,300 shares at a price of Rp582.00 per share. This corporate action impacted the Company's capital structure as shown below.

| Uraian<br>Description | Sebelum Pelaksanaan MESOP per 31 Oktober 2024<br>Before MESOP Execution as of October 31, 2024 | | | Setelah Pelaksanaan MESOP per 12 Desember 2024<br>After MESOP Execution as of December 12, 2024 | | |
|---|---|---|---|---|---|---|
| | Jumlah Saham (Lembar Saham)<br>Total Shares (Number of Shares) | Jumlah Nominal Rp228,00 per Saham<br>Nominal Value Rp228.00 per Share | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Saham (Lembar Saham)<br>Total Shares (Number of Shares) | Jumlah Nominal Rp228,00 per Saham<br>Nominal Value Rp228.00 per Share | Kepemilikan Saham<br>Share Ownership (%) |
| PT Telkom Indonesia (Persero) Tbk | 60.021.928.043 | 13.684.999.593.804 | 71,9 | 60.021.928.043 | 13.684.999.593.804 | 71,9 |
| Pemerintah Singapura<br>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%)<br>Public | 12.041.540.001 | 2.745.471.120.228 | 14,4 | 12.065.421.401 | 2.750.916.079.428 | 14,4 |
| **Jumlah Saham Beredar**<br>Total Outstanding Shares | **81.523.873.644** | **18.587.443.190.832** | **97,6** | 81.530.790.444 | 18.589.020.221.232 | 97,6 |
| **Saham Tresuri**<br>Treasury Shares | **2.028.845.900** | **462.576.865.200** | **2,4** | 2.028.845.900 | 462.576.865.200 | 2,4 |
| **Jumlah Saham Ditempatkan dan Disetor Penuh**<br>Total Issued and Fully Paid Shares | **83.552.719.544** | **19.050.020.056.032** | **100,0** | 83.559.636.344 | 19.051.597.086.432 | 100,0 |

Selain aksi korporasi tersebut, Perseroan tidak melakukan pemecahan saham, penggabungan saham, dividen saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, dan pengurangan modal di tahun 2024.

Besides this corporate action, the Company did not conduct a stock split, reverse stock split, stock dividend, bonus shares, change in nominal value of shares, issuance of convertible securities, or capital reduction in 2024.

# Informasi Perdagangan Saham
## Stock Trading Information

Pada tahun 2024, Perseroan tidak menerima sanksi penghentian sementara perdagangan saham dan/atau pembatalan pencatatan saham dari Bursa Efek Indonesia.

In 2024, the Company did not receive any a temporary suspension of trading and/or delisting of shares sanctions from Indonesia Stock Exchange.

# Ikhtisar Kinerja Efek Lainnya
## Other Securities Performance Highlights

| Nama Efek<br>Security Name | Tanggal Penerbitan<br>Issuance Date | Tanggal Jatuh Tempo<br>Maturity Date | Jumlah (juta Rupiah)<br>Amount (million Rupiah) | Tingkat Suku Bunga/ Imbalan Ijarah<br>Interest Rate/Ijarah Return (%) | Peringkat Terakhir<br>Latest Rating | Status Pembayaran<br>Payment Status |
|---|---|---|---|---|---|---|
| **Obligasi Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024**<br>Sustainable Bond I Dayamitra Telekomunikasi Phase I Year 2024 | 4 Juli 2024<br>July 4, 2024 | 14 Juli 2025<br>July 14, 2025 | 240.225 | 6,5 | idAAA (*Triple* A) | Belum Lunas<br>Not Paid off |
| **Sukuk *Ijarah* Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024**<br>Sustainable Sukuk Ijarah I Dayamitra Telekomunikasi Phase I Year 2024 | 4 Juli 2024<br>July 4, 2024 | 14 Juli 2025<br>July 14, 2025 | 10.015 | 6,5 | idAAA(sy) (*Triple* A Syariah) | Belum Lunas<br>Not Paid off |

# Peristiwa Penting
## Event Highlights



### 1 Februari / February 2024

Bursa Efek Indonesia mengumumkan bahwa Perseroan resmi menjadi konstituen indeks LQ45 per 1 Februari 2024. Indeks LQ45 dikenal bergengsi karena merupakan merepresentasikan 45 saham emiten terbaik di Bursa Efek Indonesia, yang dipilih berdasarkan likuiditas tinggi, kapitalisasi pasar terbesar, serta memenuhi sejumlah kriteria lainnya.

Indonesia Stock Exchange (IDX) announced that the Company officially became a constituent of LQ45 index as of February 1, 2024. LQ45 index is prestigious as it represents the 45 best-listed companies on IDX, selected based on high liquidity, largest market capitalization, and other key criteria.

### 29 Februari / February 2024

Perseroan meraih penghargaan di BAZNAS *Award* 2024 sebagai Perusahaan Pembayar Zakat Terbaik dari Badan Amil Zakat Nasional. Penghargaan ini diberikan kepada Mitratel atas kontribusi besar dalam pembayaran zakat, infak, sedekah yang merata di seluruh Indonesia.

The Company received an award at BAZNAS Award 2024 as the Best Zakat Paying Company from National Amil Zakat Agency (BAZNAS). This award was given to Mitratel for its significant contributions in zakat, infaq, and sadaqah payments, which are distributed evenly across Indonesia.





### 29 Februari / February 2024

Perseroan meraih penghargaan di *Asian Telecom Awards 2024* sebagai *Wholesale Company Initiative of The Year* dari Asian Telecom. Penghargaan ini diberikan kepada Mitratel atas inisiatif-inisiatif inovatif yang signifikan dalam memenuhi kebutuhan layanan *wholesale*, termasuk IPO terbesar dalam sejarah BUMN, menjadi pemimpin penyedia menara di Asia Tenggara, dan transformasi *traditional towerco* menjadi *infraco*.

The Company won the Wholesale Company Initiative of The Year award at Asian Telecom Awards 2024, presented by Asian Telecom. This award recognizes Mitratel's innovative initiatives in meeting wholesale service needs, including the largest IPO in SOE history, becoming the leading tower provider in Southeast Asia, and transforming from a traditional tower company (towerco) into an infrastructure company (infraco).

### 4 April / April 2024

Perseroan melaksanakan Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024 dan Sukuk *Ijarah* Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024.

The Company conducted the Public Offering of Shelf Registration Bonds I Dayamitra Telekomunikasi Phase I 2024 and Sustainable Sukuk Ijarah I Dayamitra Telekomunikasi Phase I 2024.





## 7 April / April 2024

Mitratel menghadiri *kick off* Posko Siaga Ramadhan dan Idul Fitri (RAFI) 2024 yang diselenggarakan oleh Telkom Group. Dalam kesempatan tersebut, Mitratel menyatakan kesiapannya untuk mempertahankan kualitas layanan melalui Posko Siaga RAFI untuk menyambut Hari Raya Idul Fitri 1445 H.

Mitratel attended the kick-off event for Ramadhan and Eid Al-Fitr (RAFI) 2024 Command Post, organized by Telkom Group. During the event, Mitratel reaffirmed its commitment to maintaining service quality through RAFI Command Post in preparation for Eid Al-Fitr 1445 H.

## 8 Mei / May 2024

Mitratel melakukan penandatanganan Nota Kesepahaman mengenai Rencana Kerja Sama Instalasi dan Pemeliharaan Infrastruktur Ketenagalistrikan di Lingkungan dengan *Base Transceiver Station* Telekomunikasi dengan PT Haleyora Power.

Mitratel signed a Memorandum of Understanding (MoU) with PT Haleyora Power regarding plans for cooperation in the installation and maintenance of electrical infrastructure for telecommunication Base Transceiver Stations (BTS).






## 17 Mei / May 2024

Mitratel melaksanakan penandatanganan Amandemen Perjanjian Penerbitan Umum Berkelanjutan Obligasi dan Sukuk Mitratel 2024 untuk Registrasi II Otoritas Jasa Keuangan.

Mitratel signed an Amendment to the Shelf Registration Bond and Sukuk Issuance Agreement for Mitratel 2024 to fulfill Registration II requirements with the Financial Services Authority.

## 22 Mei / May 2024

Mitratel, melalui program Mitratel berbagi, mengumpulkan donasi dari seluruh karyawan perusahaan dalam rangka membantu korban yang terkena dampak bencana banjir dan longsor di Provinsi Sumatera Barat. Penyerahan donasi dilaksanakan pada tanggal 22 Mei 2024. Donasi terkumpul sebesar 75 juta yang disalurkan melalui Yayasan Minang Bandung Indonesia (YMBI).

Mitratel, through Mitratel Berbagi program, collected donations from all Company employees to assist victims affected by floods and landslides in West Sumatra Province. The donation handover took place on May 22, 2024, with a total of Rp75 million distributed through Yayasan Minang Bandung Indonesia (YMBI).





### 31 Mei / May 2024

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

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

### 31 Mei / May 2024

Perseroan meraih penghargaan di *Indonesia Regulatory Compliance Awards 2024* dengan kategori *Sapphire* (Tertinggi) sebagai *Best Enterprise in Regulatory Compliance* dari Hukumonline. Penghargaan ini merupakan bentuk pengakuan terhadap komitmen Mitratel dalam menjadikan kepatuhan hukum sebagai bagian integral dari aktivitas bisnis perusahaan.

The Company received an award at Indonesia Regulatory Compliance Awards 2024, achieving Sapphire (Highest) category as Best Enterprise in Regulatory Compliance from Hukumonline. This award recognizes Mitratel's commitment to integrating legal compliance as an essential part of its business activities.





### 12 Juni / June 2024

Mitratel melakukan kerja sama dengan Yayasan Pendidikan Telkom dan Infomedia Nusantara sebagai bentuk sinergi penyediaan SDM unggul sebagai *quality control* untuk *first line maintenance* Mitratel. Ketersediaan SDM unggul akan disalurkan ke mitra kerja Mitratel.

Mitratel collaborated with Yayasan Pendidikan Telkom and Infomedia Nusantara as part of a synergy initiative to provide high-quality human resources for quality control in Mitratel's first-line maintenance. These skilled professionals will be allocated to Mitratel's business partners.

### 27 Juni / June 2024

Mitratel melakukan penandatanganan Amandemen Perjanjian Penerbitan Umum Berkelanjutan Obligasi dan Sukuk Mitratel pada 27 Juni 2024 dalam rangka memenuhi Registrasi III Otoritas Jasa Keuangan.

Mitratel signed an Amendment to the Shelf Registration Bond and Sukuk Issuance Agreement on June 27, 2024, in compliance with Registration III of the Financial Services Authority.





## 1 Juli / July 2024

Mitratel menerima *Award Best FLP Operation Performance 2022 – 2024* dari Indosat Ooredoo Hutchison yang bertempat di KPPTI (Gedung Indosat). Penghargaan ini merupakan bentuk apresiasi atas kinerja operasional Mitratel dalam memberikan layanan terbaik bagi IOH.

Mitratel received the Best FLP Operation Performance 2022 – 2024 Award from Indosat Ooredoo Hutchison at KPPTI (Indosat Building). This award serves as recognition of Mitratel's operational excellence in delivering the best services for IOH.

## 15 Juli / July 2024

Mitratel meraih penghargaan *ESG Warrior 2024* sebagai *Best Environment Initiative* pada 15 Juli 2024. Penghargaan ini merupakan bentuk apresiasi dari XL Axiata kepada Mitratel dalam upaya menurunkan emisi bisnis dalam kategori *environment* dan *social governance*.

Mitratel received ESG Warrior 2024 award as Best Environment Initiative on July 15, 2024. This award was presented by XL Axiata to appreciate Mitratel's efforts in reducing business emissions under the environment and social governance category.





## 17 Juli / July 2024

Perseroan menandatangani *Memorandum of Understanding* dengan AALTO HAPS Ltd untuk menjajaki solusi konektivitas *High Altitude Platform Station* (HAPS) di Indonesia.

The Company signed a Memorandum of Understanding with AALTO HAPS Ltd to explore High Altitude Platform Station (HAPS) connectivity solutions in Indonesia.

## 26 Juli / July 2024

Mitratel mendapatkan penghargaan dengan kategori *Main Index, High Growth, High Dividend, High Market Capitalization* pada Malam Apresiasi Emiten 2024 yang diselenggarakan oleh Indeks Tempo-IDNFinancials 52. Penghargaan ini diberikan atas portfolio kinerja keuangan yang meningkat hingga periode Juni 2024.

Mitratel received an award in the Main Index, High Growth, High Dividend, and High Market Capitalization categories at the 2024 Issuer Appreciation Night, organized by Indeks Tempo-IDNFinancials 52. This award recognizes the Company's improving financial performance up to June 2024.





### 6 Agustus / August 2024

Direksi Mitratel mengundang media dan analis untuk melihat secara langsung bagaimana infrastruktur Perseroan beroperasi dalam mendukung jaringan telekomunikasi yang andal di seluruh Indonesia. Kegiatan kali ini di situs Batu Cermin, Labuan Bajo.

Mitratel's Board of Directors invited media and analysts to witness firsthand how the Company's infrastructure operates in supporting a reliable telecommunications network across Indonesia. This event was held at Batu Cermin site in Labuan Bajo.

### 23 September / September 2024

Mitratel memberikan bantuan yakni 1.500 bibit vanili yang diserahkan kepada Kelompok Tani Hutan (KTH) Lembah Ulu Kasok, Desa Koto Mesjid, Kecamatan XIII Koto Kampar, Kabupaten Kampar, Provinsi Riau. Hal ini adalah bentuk kontribusi dan kepeduliaan perusahaan dalam memulihkan ekosistem dan pemberdayaan untuk meningkatkan ekonomi masyarakat di sekitar kawasan hutan.

Mitratel provided 1,500 vanilla seedlings to Lembah Ulu Kasok Forest Farmers Group (KTH) in Koto Mesjid Village, XIII Koto Kampar District, Kampar Regency, Riau Province. This initiative reflects the Company's contribution and commitment to ecosystem restoration and community empowerment, aiming to enhance the local economy in forested areas.





### 24 September / September 2024

Melakukan kegiatan sosial di 3 titik *lokasi regional office* Sulawesi yang berdekatan dengan alat produksi Mitratel, yakni di sekolah, tempat peribadatan, dan rumah pensiun (Sekolah Luar Biasa, gereja, dan Persatuan Pensiunan Telkom (P2TEL)).

Mitratel conducted social activities at 3 locations near its production facilities within Sulawesi regional office, namely a school, a place of worship, and a retirement home (Special Needs School, Church, and Telkom Retirees Association (P2TEL)).

### 24 September / September 2024

Mitratel melakukan kegiatan sosial yakni penyediaan solar panel *system* di SDN Sukawening Warjabakti, Kecamatan Cimaung, Kabupaten Bandung, Provinsi Jawa Barat sebesar Rp67.298.269,00. Hal ini merupakan langkah perusahaan dalam mengurangi emisi karbon dalam rangka meningkatan *ESG rating* dan mendukung kegiatan belajar-mengajar di sekolah.

Mitratel carried out a social initiative by installing a solar panel system at SDN Sukawening Warjabakti, Cimaung District, Bandung Regency, West Java Province, with a total investment of Rp67,298,269.00. This initiative is part of the Company's commitment to reducing carbon emissions, improving ESG ratings, and supporting teaching and learning activities in schools.






## 30 September / September 2024

Perseroan meluncurkan gerakan olahraga sambil berdonasi bernama Mitratel MOVES dengan tema "Bikin Bergerak, Hidup Lebih Berarti" di Gelora Bung Karno, Jakarta, yang dipimpin oleh Direktur Utama, Theodorus Ardi Hartoko. Gerakan ini mengajak karyawan untuk lebih aktif berolahraga, di mana setiap langkah yang tercatat dalam MOVES dikonversi menjadi donasi sebesar Rp1. Donasi tersebut akan disalurkan untuk mendukung program pelestarian lingkungan, pengembangan pendidikan, dan peningkatan kesehatan.

The Company launched a sports and donation movement called Mitratel MOVES with the theme "Get Moving, Life Becomes More Meaningful" at Gelora Bung Karno, Jakarta, led by President Director, Theodorus Ardi Hartoko. This movement encourages employees to be more active in sports, where every recorded step in MOVES is converted into a Rp1 donation. The donations will be distributed to support environmental conservation programs, education development, and health improvement.

## 15 Oktober / October 2024

Perseroan meraih penghargaan dalam ajang Anugerah GCG Awards 2024 yang diselenggarakan oleh CNBC Indonesia dan Kejaksaan Agung untuk kategori *Excellence Sustainability Governance Performance*. Penghargaan ini membuktikan komitmen tinggi Perseroan terhadap praktik keberlanjutan serta dukungan terhadap keterikatan karyawan melalui berbagai inisiatif sosial dan komunitas.

The Company received an award at Anugerah GCG Awards 2024, organized by CNBC Indonesia and the Attorney General's Office, in the category of Excellence in Sustainability Governance Performance. This award demonstrates the Company's strong commitment to sustainability practices and employee engagement through various social and community initiatives.







## 2 Desember / December 2024

Penandatanganan Akta Jual Beli Saham PT Ultra Mandiri Telekomunikasi antara PT Pembangunan Perumahan Infrastruktur dan Yayasan Kesejahteraan Karyawan Pembangunan Perumahan dengan Mitratel. Pasca transaksi ini, Mitratel akan memperoleh potensi tambahan pendapatan sesuai dengan kontrak yang sebelumnya dimiliki oleh PT Ultra Mandiri Telekomunikasi dengan *billable length* sepanjang 12.524 kilometer.

Signing of the Share Purchase Agreement of PT Ultra Mandiri Telekomunikasi between PT Pembangunan Perumahan Infrastruktur and the Welfare Foundation for Employees of Pembangunan Perumahan with Mitratel. Following this transaction, Mitratel will gain potential additional revenue in accordance with the contracts previously held by PT Ultra Mandiri Telekomunikasi, with a billable length of 12,524 kilometers.

## 10 Desember / December 2024

Mitratel menerima penghargaaan dari IDX Channel Anugrah Inovasi Indonesia 2024 pada kategori produk dan model bisnis dengan inovasi tower non-baja *Glass Fiber Reinforced Polymer* (GFRP). Apresiasi ini diberikan bagi perusahaan dan emiten yang berhasil melakukan inovasi berkelanjutan yang bermanfaat bagi semua pihak.

Mitratel received an award from IDX Channel Anugerah Inovasi Indonesia 2024 in the Product and Business Model Innovation category for its non-steel Glass Fiber Reinforced Polymer (GFRP) tower innovation. This recognition is given to companies and issuers that have successfully implemented sustainable innovations benefiting all stakeholders.







## 11 Desember / December 2024

Mitratel meraih penghargaan *Uzone Choice Awards 2024* dalam kategori *ESG Award - Green Innovator* atas skor risiko ESG sebesar 19,3. Penghargaan ini diberikan kepada perusahaan yang menunjukkan komitmen luar biasa dalam menjaga dan melindungi lingkungan.

Mitratel won Uzone Choice Awards 2024 in ESG Award - Green Innovator category for achieving an ESG risk score of 19.3. This award recognizes companies that demonstrate outstanding commitment to environmental protection and sustainability.

## 16 Desember / December 2024

Mitratel melakukan Penandatanganan Akta Jual Beli Aset *Fiber Optic* PT Multitech Informedia sepanjang 1.485 km kabel fisik dengan 1.599 km *billable length.*

Mitratel has signed an Asset Purchase Agreement for PT Multitech Informedia's fiber optic assets, covering 1,485 km of physical cable with a billable length of 1,599 km.





## 20 Desember / December 2024

Mitratel melaksanakan penandatanganan Nota Kesepahaman dengan Badan Pelaksana Otorita Borobudur. Hasil dari kegiatan ini adalah kerja sama antara Mitratel dengan Badan Pelaksana Otorita Borobudur berupa Mitratel akan menjadi *tower provider* jika terdapat permintaan dari operator di Kawasan Wisata Borobudur (MoU eksklusif).

Mitratel has signed a Memorandum of Understanding (MoU) with Borobudur Authority Implementing Agency. As a result of this agreement, Mitratel will serve as the exclusive tower provider in Borobudur Tourism Area, should there be any requests from telecom operators.

# Penghargaan dan Sertifikasi
## Awards and Certifications

**Penghargaan**
**Awards**

1



**Nama Penghargaan / Award Name**
Perusahaan Pembayar Zakat Terbaik
Best Zakat Paying Company

**Nama Acara / Event Name**
BAZNAS Award 2024

**Penyelenggara / Organizer**
Badan Amil Zakat Nasional

**Tanggal Menerima / Award Date**
29 Februari 2024
February 29, 2024

2




**Nama Penghargaan / Award Name**
*Wholesale Company Initiative of The Year*

**Nama Acara / Event Name**
Asian Telecom Awards 2024

**Penyelenggara / Organizer**
Asian Telecom

**Tanggal Menerima / Award Date**
29 Februari 2024
February 29, 2024

3



**Nama Penghargaan / Award Name**
*Best Enterprise in Regulatory Compliance*
*Category Sapphire*

**Nama Acara / Event Name**
Indonesia Regulatory Compliance Awards 2024

**Penyelenggara / Organizer**
Hukumonline

**Tanggal Menerima / Award Date**
31 Mei 2024
May 31, 2024

4



**Nama Penghargaan / Award Name**
*Best Performance* 2023–2024 *Excellent Partner in Fiber Lease Provider* (FLP)

**Nama Acara / Event Name**
FLP Appreciation Award (Best FLP Performance)

**Penyelenggara / Organizer**
Indosat Ooredoo Hutchison

**Tanggal Menerima / Award Date**
1 Juli 2024
July 1, 2024

5



**Nama Penghargaan / Award Name**

*Best Environment Initiative*
Kategori *Environment dan Social Governance*
Best Environment Initiative
Category Environment and Social Governance

**Nama Acara / Event Name**

ESG Warrior 2024

**Penyelenggara / Organizer**

XL Axiata

**Tanggal Menerima / Award Date**

15 Juli 2024
July 15, 2024

6



**Nama Penghargaan / Award Name**

*Main Index, High Growth, High Dividend, High Market Capitalization*

**Nama Acara / Event Name**

Malam Apresiasi Emiten 2024
2024 Issuer Appreciation Night

**Penyelenggara / Organizer**

Indeks Tempo-IDNFinancials 52

**Tanggal Menerima / Award Date**

26 Juli 2024
July 26, 2024

7




**Nama Penghargaan / Award Name**

*Excellence Sustainability Governance Performance*

**Nama Acara / Event Name**

Anugerah GCG Awards 2024

**Penyelenggara / Organizer**

CNBC Indonesia dan Kejaksaan Agung
CNBC Indonesia and The Attorney General's Office

**Tanggal Menerima / Award Date**

15 Oktober 2024
October 15, 2024

8



**Nama Penghargaan / Award Name**

*FLP with the Best Performance Delivery Project Annual Operation Plan* 2024

**Nama Acara / Event Name**

Project Performance Award

**Penyelenggara / Organizer**

Indosat Ooredoo Hutchison

**Tanggal Menerima / Award Date**

5 Desember 2024
December 5, 2024

9




**Nama Penghargaan / Award Name**

Produk dan Model Bisnis dengan Inovasi Tower Non-Baja GFRP

Product and Business Model Innovation with Non-Steel GFRP Tower

**Nama Acara / Event Name**

IDX Channel Anugrah Inovasi Indonesia 2024

**Penyelenggara / Organizer**

IDX Channel

**Tanggal Menerima / Award Date**

10 Desember 2024
December 10, 2024

10



**Nama Penghargaan / Award Name**

ESG Award - Green Innovator
Skor Risiko ESG Sebesar 19,3

ESG Award - Green Innovator
ESG Risk Score of 19.3

**Nama Acara / Event Name**

The 5th Annual Uzone Choice Award

**Penyelenggara / Organizer**

Uzone.id

**Tanggal Menerima / Award Date**

11 Desember 2024
December 11, 2024

# Sertifikasi
# Certifications

1




**Nama Sertifikasi / Certification Name**
ISO 9001:2015

**Lingkup Sertifikasi / Certification Scope**
*Quality Management System*

**Penyelenggara / Certification Body**
PT SGS Indonesia

**Masa Berlaku / Validity Period**
24 Mei 2019 - 24 Mei 2025
May 24, 2019 - May 24, 2025

2



**Nama Sertifikasi / Certification Name**
ISO 45001:2018

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

**Penyelenggara / Certification Body**
TQCSI

**Masa Berlaku / Validity Period**
17 Januari 2020 –16 Januari 2026
January 17, 2020 - January 16, 2026

3



**Nama Sertifikasi / Certification Name**
ISO 31000:2018

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

**Penyelenggara / Certification Body**
TQCSI

**Masa Berlaku / Validity Period**
22 Maret 2022 – 16 Januari 2026
March 22, 2022 -January 16, 2026

4




**Nama Sertifikasi / Certification Name**
ISO/IEC 27001:2013

**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

**Penyelenggara / Certification Body**
PT SGS Indonesia

**Masa Berlaku / Validity Period**
30 Maret 2023 –31 Oktober 2025
March 30, 2023 - October 31, 2025

5



**Nama Sertifikasi / Certification Name**
ISO 14001:2015

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

**Penyelenggara / Certification Body**
TQCSI

**Masa Berlaku / Validity Period**
9 Februari 2024 - 16 Januari 2026
February 9, 2024 - January 16, 2026

6




**Nama Sertifikasi / Certification Name**
ISO 37001:2016

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

**Penyelenggara / Certification Body**
Evodia Global Sertifikasi

**Masa Berlaku / Validity Period**
3 Desember 2024 – 2 Desember 2027
December 3, 2024 - December 2, 2027



# LAPORAN MANAJEMEN

## Management Report



# Laporan Dewan Komisaris
Report of the Board of Commissioners



**Yusuf Wibisono**
**Komisaris Utama**
President Commissioner

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

Puji dan syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa atas segala rahmat dan karunia-Nya, sehingga PT Dayamitra Telekomunikasi Tbk ("Mitratel") dapat melalui tahun 2024 dengan pencapaian yang membanggakan. Sepanjang tahun, kami melihat Mitratel terus menunjukkan ketahanan yang solid dalam menghadapi dinamika ekonomi dan industri, didukung oleh kinerja keuangan dan pertumbuhan profitabilitas yang positif, serta posisi keuangan yang semakin kuat, yang mencerminkan efektivitas strategi bisnis yang diterapkan. Selain itu, keunggulan operasional serta inovasi yang dilakukan telah memberikan nilai tambah sehingga memperkuat fundamental dan daya saing Mitratel di tengah dinamika industri.

Sepanjang tahun, kami terus melakukan pengawasan dan pemberian nasihat kepada Direksi untuk memastikan kebijakan yang diambil selaras dengan visi jangka panjang dan prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/GCG). Adapun hasil pengawasan Dewan Komisaris terhadap operasional Mitratel di sepanjang tahun 2024 dapat kami sampaikan sebagai berikut.

We would like to extend our highest praise and gratitude to God Almighty for His blessings and grace, enabling PT Dayamitra Telekomunikasi Tbk ("Mitratel") to navigate the year 2024 with remarkable achievements. Throughout the year, we witnessed Mitratel demonstrating solid resilience in facing economic and industry dynamics, supported by positive financial performance, profitability growth, and a strengthened financial position, reflecting effectiveness of the business strategies implemented. Additionally, operational excellence and continuous innovation have added significant value, further reinforcing Mitratel's fundamentals and competitiveness amid industry dynamics.

Throughout the year, we continuously provided oversight and advisory support to the Board of Directors to ensure that the decisions made align with the Company's long-term vision and the principles of Good Corporate Governance (GCG). The results of the Board of Commissioners' oversight of Mitratel's operations throughout 2024 are as follows.

## Situasi Ekonomi dan Industri

Perekonomian tahun 2024 menghadapi berbagai tantangan yang dipengaruhi oleh ketidakpastian geopolitik global, inflasi yang masih tinggi di beberapa negara, serta kebijakan moneter yang ketat di banyak wilayah. Meskipun demikian, ekonomi domestik menunjukkan ketahanan yang baik dengan tumbuh 5,03%, didorong oleh konsumsi masyarakat yang kuat, stabilitas sektor keuangan, serta berbagai kebijakan pemerintah yang mendukung pertumbuhan investasi dan industri.

Dalam perkembangan industri, tren digitalisasi dan peningkatan adopsi teknologi terus menjadi pendorong utama pertumbuhan. Mitratel melihat peluang yang cukup besar dalam mendukung peningkatan kebutuhan akan layanan digital seiring dengan perubahan perilaku konsumen dan akselerasi transformasi digital di berbagai sektor. Namun, tantangan tetap ada, termasuk persaingan yang semakin ketat yang didorong perubahan lanskap industri seluler dan strategi para operator seluler (*mobile network operator*/MNO) yang mengharuskan Mitratel untuk tetap adaptif dan inovatif.

Kami menilai bahwa Mitratel mampu menavigasi tantangan ini dengan baik melalui strategi yang terarah, peningkatan efisiensi operasional, serta inovasi yang berkelanjutan. Dengan pendekatan yang proaktif dalam mengantisipasi

## Economic and Industry Situation

The economy in 2024 faced various challenges influenced by global geopolitical uncertainties, persistently high inflation in several countries, and tight monetary policies in many regions. Despite these external pressures, the domestic economy demonstrated strong resilience, growing by 5.03%, driven by robust consumer spending, financial sector stability, and government policies that supported investment growth and industrial development.

In terms of industry trends, digitalization and the increasing adoption of technology have remained key drivers of growth. Mitratel sees significant opportunities in supporting the rising demand for digital services, fueled by shifting consumer behavior and the acceleration of digital transformation across various sectors. However, challenges persist, including intensifying competition driven by changes in the mobile industry landscape and the evolving strategies of mobile network operators (MNOs), requiring Mitratel to remain adaptive and innovative.

We believe that Mitratel has successfully navigated these challenges through well-directed strategies, operational efficiency improvements, and continuous innovation. With a proactive approach in anticipating market changes and

perubahan pasar dan memperkuat daya saing, kami optimis Mitratel dapat terus tumbuh dan memberikan nilai tambah bagi Pemegang Saham serta seluruh pemangku kepentingan.

strengthening competitiveness, we are confident that Mitratel will continue to grow and deliver added value to Shareholders and all stakeholders.

## Pengawasan dan Penilaian atas Kinerja Direksi

Di tengah dinamika makroekonomi serta industri yang berkembang, kami menilai bahwa Direksi telah menunjukkan kinerja yang solid sepanjang tahun 2024 sejalan dengan strategi bisnis dan target pertumbuhan yang telah ditetapkan. Pencapaian ini semakin kuat dengan adanya ekspansi *tenant* baru baik melalui *Built to Suit* (B2S) maupun *co-location*. Kami memandang Mitratel mampu menyeimbangkan penambahan tower baru melalui B2S dengan *co-location* sesuai kebutuhan para MNO dalam menjalankan strategi bisnisnya. Pendekatan ini memberikan hasil yang positif bagi pertumbuhan bisnis, dan kami melihat bahwa strategi ini berada dalam jalur yang tepat dan mendukung pertumbuhan jangka panjang.

Kami terus mendorong peningkatan efisiensi operasional, terutama dalam hal *operation* dan *maintenance* menara serta pengelolaan sewa lahan yang merupakan komponen biaya terbesar. Upaya yang dilakukan telah menunjukkan hasil positif, membuka peluang bagi efisiensi yang berkelanjutan dalam beberapa tahun mendatang.

Selain dari bisnis organik, kami mendorong Direksi untuk terus mengidentifikasi peluang-peluang inorganik yang sesuai dengan strategi Mitratel dan berpotensi memberikan kontribusi positif bagi pertumbuhan Mitratel, baik dalam jangka pendek, menengah, hingga panjang. Langkah ini merupakan bagian dari strategi untuk memperkuat fundamental bisnis serta meningkatkan kepemimpinan dan daya saing Mitratel di masa mendatang. Dengan berbagai upaya yang telah dilakukan, kami memberikan apresiasi atas kinerja Direksi dan mendorong kelanjutan strategi yang proaktif serta inovatif untuk mendukung pertumbuhan berkelanjutan Mitratel.

## Supervision and Assessment of the Board of Directors' Performance

In the midst of evolving macroeconomic and industry dynamics, we assess that the Board of Directors demonstrated solid performance throughout 2024, in line with the established business strategy and growth targets. This achievement has been further strengthened by the expansion of new tenants through both Built to Suit (B2S) and co-location. We believe that Mitratel has successfully balanced the addition of new towers via B2S with co-location to align with the business strategies of MNOs. This approach has yielded positive results for business growth, and we see that this strategy is on the right track, supporting long-term expansion.

We continue to encourage improvements in operational efficiency, particularly in tower operation and maintenance, as well as land lease management, which represent the largest cost components. The initiatives undertaken have already delivered positive results, opening opportunities for sustainable efficiency in the coming years.

In addition to organic business growth, we encourage the Board of Directors to continuously identify inorganic opportunities that align with Mitratel's strategy and have the potential to contribute positively to its growth in the short, medium, and long term. This initiative is part of the broader strategy to strengthen the Company's business fundamentals while enhancing its leadership and competitiveness in the future. With the various efforts that have been undertaken, we express our appreciation for the Board of Directors' performance and support the continuation of a proactive and innovative strategy to drive Mitratel's sustainable growth.

## Frekuensi dan Cara Pemberian Nasihat kepada Direksi

Kami secara aktif menjalankan fungsi pengawasan dan pemberian nasihat kepada Direksi melalui berbagai mekanisme komunikasi dan koordinasi yang terstruktur. Interaksi antara Dewan Komisaris dan Direksi dilakukan secara berkala melalui rapat Dewan Komisaris, rapat gabungan dengan Direksi, serta komunikasi informal untuk memastikan keselarasan dalam pengambilan keputusan strategis dan operasional.

## Frequency and Method of Providing Advice to the Board of Directors

We actively carry out the supervisory and advisory functions to the Board of Directors through various structured communication and coordination mechanisms. The interaction between the Board of Commissioners and the Board of Directors is conducted regularly through Board of Commissioners meetings, joint meetings with the Board of Directors, as well as informal communication to ensure alignment in strategic and operational decision-making.

Setiap anggota Direksi dinilai telah menjalankan perannya dengan efektif di bidang masing-masing. Direktur Utama secara keseluruhan kami pandang telah cukup efektif dalam mengendalikan Mitratel dengan semangat dan determinasi yang tinggi untuk mendorong pertumbuhan bisnis. Direktur Bisnis memiliki peran kunci dalam memastikan ekspansi bisnis melalui pertumbuhan *tenant* dan pengembangan lini bisnis fiber yang prospektif. Direktur Operasi dan Pembangunan kami nilai telah berhasil dalam menjaga *operational excellence* dan mengoptimalkan efisiensi biaya termasuk dalam mengelola biaya sewa lahan.

Di sisi pengelolaan keuangan dan risiko, Direktur Keuangan dan Manajemen Risiko berhasil menjaga stabilitas keuangan dan mendemonstrasikan pengelolaan risiko yang baik. Sementara itu, Direktur Investasi telah berperan penting dalam membuka peluang pertumbuhan jangka panjang melalui kegiatan inorganik, pengelolaan pendanaan dan membangun *engagement* dengan investor sehingga Mitratel mendapatkan persepsi positif.

Kami memberikan arahan strategis yang disesuaikan dengan kondisi industri dan dinamika bisnis yang dihadapi Mitratel. Dengan pendekatan kolaboratif, kami memastikan bahwa seluruh inisiatif dan strategi yang dijalankan Direksi tidak hanya mendukung pertumbuhan jangka pendek, tetapi juga memperkuat fundamental bisnis untuk mencapai keberlanjutan jangka panjang.

## Pandangan atas Penerapan Tata Kelola Perusahaan yang Baik

Kami menilai bahwa penerapan GCG di Mitratel telah berjalan secara konsisten, berlandaskan prinsip perilaku beretika, akuntabilitas, transparansi, serta keberlanjutan. Implementasi GCG yang kuat menjadi landasan utama dalam memastikan efektivitas manajemen, pengambilan keputusan yang sesuai dengan kepentingan Pemegang Saham, serta perlindungan terhadap hak seluruh pemangku kepentingan. Untuk mendukung hal ini, kami melihat Mitratel secara berkesinambungan terus memperkuat sistem pengawasan dan pengendalian internal, meningkatkan transparansi dalam pelaporan keuangan, serta memastikan kepatuhan terhadap regulasi yang berlaku. Selain itu, langkah-langkah proaktif dalam manajemen risiko juga terus dikembangkan guna mengantisipasi berbagai tantangan bisnis, baik dari sisi operasional, keuangan, maupun kepatuhan terhadap kebijakan industri yang dinamis.

Kami juga menekankan bahwa tata kelola yang baik tidak hanya berfokus pada kepatuhan, tetapi juga harus menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan Mitratel. Oleh karena itu, kami mendorong Mitratel untuk terus mengintegrasikan aspek ESG dalam

Each member of the Board of Directors is assessed to have performed the role effectively in the respective areas. Overall, we consider the President Director to have been sufficiently effective in leading Mitratel with high enthusiasm and determination to drive business growth. The Director of Business plays a key role in ensuring business expansion through tenant growth and the development of the prospective fiber business line. We assess that the Director of Operations and Development has successfully maintained operational excellence and optimized cost efficiency, including managing land lease expenses.

In terms of financial and risk management, the Director of Finance and Risk Management has successfully maintained financial stability and demonstrated effective risk management. Meanwhile, the Director of Investment has played a crucial role in unlocking long-term growth opportunities through inorganic activities, fund management, and building engagement with investors, resulting in a positive perception of Mitratel.

We provide strategic guidance tailored to the industry conditions and business dynamics faced by Mitratel. Through a collaborative approach, we ensure that all initiatives and strategies implemented by the Board of Directors not only support short-term growth but also strengthen the business fundamentals to achieve long-term sustainability.

## View on the Implementation of Good Corporate Governance

We assess that the implementation of GCG in Mitratel has been consistently carried out, based on the principles of ethical behavior, accountability, transparency, and sustainability. A strong GCG implementation serves as the fundamental basis for ensuring effective management, decision-making aligned with the interests of Shareholders, and the protection of the rights of all stakeholders. To support this, we observe that Mitratel continuously strengthens its supervisory and internal control systems, enhances transparency in financial reporting, and ensures compliance with applicable regulations. Additionally, proactive measures in risk management continue to be developed to anticipate various business challenges, whether in operations, finance, or compliance with the evolving industry policies.

We also emphasize that good governance should not only focus on compliance but also create long-term value for all Mitratel stakeholders. Therefore, we encourage Mitratel to continue integrating ESG aspects into its business strategy and ensure that business growth aligns with

strategi bisnisnya, dan memastikan bahwa pertumbuhan usaha selaras dengan tanggung jawab sosial dan keberlanjutan lingkungan. Dengan menerapkan prinsip-prinsip tata kelola yang kokoh dan berorientasi pada masa depan, Mitratel diharapkan dapat terus meningkatkan daya saing, mempertahankan kepercayaan investor, serta memberikan kontribusi positif bagi ekosistem bisnis dan masyarakat secara luas.

social responsibility and environmental sustainability. By implementing strong and future-oriented governance principles, Mitratel is expected to continuously enhance its competitiveness, maintain investor trust, and contribute positively to the broader business ecosystem and society.

## Pandangan atas Prospek Usaha

Kami menilai bahwa prospek usaha Mitratel pada tahun 2025 memiliki fondasi yang kuat, didukung oleh kepemimpinan pasar dengan pendapatan berulang (*recurring revenue*) yang memberikan kestabilan keuangan dalam jangka panjang. Rencana strategis telah dikomunikasikan dengan baik, serta terdapat upaya konkret dalam merealisasikan target pertumbuhan baik melalui inisiatif bisnis organik maupun inorganik. Dengan fundamental yang kuat dan pangsa pasar terbesar, terdapat harapan akan terciptanya pertumbuhan yang tidak hanya mengikuti pasar, tetapi juga tumbuh lebih tinggi dari industri dan menciptakan nilai tambah yang lebih tinggi. Oleh karena itu, upaya inovasi dan langkah-langkah terobosan harus terus dikembangkan secara proaktif agar tetap relevan dan mampu mempertahankan daya saing di industri.

Selain itu, Mitratel juga diharapkan mampu dalam menghadapi tantangan strategi efisiensi belanja modal yang dilakukan MNO, melalui strategi berbasis *sharing* infrastruktur, seperti melalui skema *co-location* menara, serta *sharing fiber-optic* dan *power as a service*, guna mengoptimalkan utilisasi aset yang ada sekaligus meningkatkan tingkat profitabilitas.

Prospek Mitratel juga didorong oleh potensi peningkatan *tenancy ratio* dan panjang *fiber-optic* yang dapat ditagihkan (*billable length*), serta penguatan portofolio bisnis baru, seperti *power as a service*. Dengan memperbesar kontribusi dari segmen bisnis baru, Mitratel dapat menciptakan sumber pendapatan tambahan yang lebih beragam serta membuka peluang ekspansi yang lebih luas. Dengan strategi yang komprehensif dan adaptif, Mitratel diharapkan dapat mempertahankan pertumbuhan yang solid, memperkuat daya saing di industri, dan memberikan nilai jangka panjang yang optimal bagi Pemegang Saham serta seluruh pemangku kepentingan.

## Views on Business Prospects

We assess that Mitratel's business prospects in 2025 have a strong foundation, supported by market leadership with recurring revenue that ensures long-term financial stability. The strategic plan has been well-communicated, and there are concrete efforts to achieve growth targets through both organic and inorganic business initiatives. With a solid foundation and the largest market share, there is an expectation for growth that not only follows the market but also exceeds industry growth and generates higher added value. Therefore, innovation efforts and breakthrough initiatives must continue to be proactively developed to remain relevant and maintain competitiveness in the industry.

Furthermore, Mitratel is expected to effectively address the challenges of capital expenditure efficiency strategies implemented by MNOs, through an infrastructure-sharing strategy, such as co-location tower schemes, fiber-optic sharing, and power as a service, to optimize asset utilization while enhancing profitability level.

Mitratel's prospects are also driven by the potential increase in tenancy ratio and billable fiber-optic length, as well as the strengthening of new business portfolios such as power as a service. By expanding contributions from new business segments, Mitratel can create more diversified revenue streams and unlock broader expansion opportunities. With a comprehensive and adaptive strategy, Mitratel is expected to sustain solid growth, enhance industry competitiveness, and deliver optimal long-term value for Shareholders and all stakeholders.

## Apresiasi kepada Pemangku Kepentingan dan Penutup

Kami menyampaikan apresiasi yang setinggi-tingginya kepada seluruh pemangku kepentingan atas dukungan, kepercayaan, dan kontribusi yang diberikan sepanjang tahun 2024. Keberhasilan Mitratel dalam menghadapi berbagai tantangan dan mencapai pertumbuhan yang solid tidak terlepas dari kerja keras dan dedikasi Direksi serta seluruh karyawan yang telah berperan aktif dalam menjalankan strategi Mitratel dengan penuh komitmen. Kami juga mengucapkan terima kasih kepada para Pemegang Saham atas keyakinan yang terus diberikan, mitra bisnis atas kolaborasi yang produktif, serta regulator dan pemerintah atas dukungannya dalam menciptakan lingkungan usaha yang kondusif.

Kami optimis bahwa dengan strategi yang tepat, inovasi yang berkelanjutan, serta tata kelola yang kuat, Mitratel akan terus berkembang dan memberikan nilai tambah bagi seluruh pemangku kepentingan. Kami berharap tahun mendatang akan menjadi momentum bagi Mitratel untuk terus menciptakan pertumbuhan yang berkelanjutan, serta memberikan kontribusi yang lebih besar bagi industri dan perekonomian nasional.

## Appreciation to Stakeholders and Closing

We extend our highest appreciation to all stakeholders for their support, trust, and contributions throughout 2024. Mitratel's success in overcoming various challenges and achieving solid growth would not have been possible without the hard work and dedication of the Board of Directors and all employees who have actively implemented Mitratel's strategies with full commitment. We also express our gratitude to our Shareholders for their continued confidence, our business partners for their productive collaboration, and regulators and the government for their support in creating a conducive business environment.

We are optimistic that with the right strategy, continuous innovation, and strong governance, Mitratel will continue to grow and create added value for all stakeholders. We hope that the coming year will serve as a momentum for Mitratel to sustain its growth and make an even greater contribution to the industry and the national economy.

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



**Yusuf Wibisono**
Komisaris Utama
President Commissioner

# Dewan Komisaris
## Board of Commissioners



Dari kiri ke kanan / From left to right:

### Gunawan Susanto
**Komisaris Independen**
Independent Commissioner

### Herlan Wijanarko
**Komisaris**
Commissioner

### Mohammad Ridwan Rizqi Ramadhani Nasution
**Komisaris Independen**
Independent Commissioner

### Yusuf Wibisono
**Komisaris Utama**
President Commissioner

### Mira Tayyiba
**Komisaris**
Commissioner



# Laporan Direksi
## Report of the Board of Directors



**Theodorus Ardi Hartoko**
**Direktur Utama**
President Director

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

Puji dan syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa atas pencapaian yang telah diraih PT Dayamitra Telekomunikasi Tbk ("Mitratel") sepanjang tahun 2024. Tahun ini menjadi periode yang penuh tantangan sekaligus peluang bagi Mitratel dalam menjaga pertumbuhan dan daya saing di tengah dinamika ekonomi global maupun domestik. Namun, dengan strategi yang terarah dan komitmen terhadap inovasi, Mitratel terus memperkuat fundamental bisnis untuk mencapai pertumbuhan yang berkelanjutan.

Sejalan dengan tema "*Expanding Digital Connectivity Across Frontiers*", Mitratel berkomitmen untuk memperluas akses dan jangkauan infrastruktur dalam mendukung konektivitas digital guna mendorong transformasi industri, mendukung pertumbuhan ekonomi, serta meningkatkan inklusi digital bagi masyarakat luas. Dengan mempercepat pembangunan infrastruktur dan optimalisasi teknologi, Mitratel tidak hanya memperkuat posisi sebagai pemimpin di industri, tetapi juga berkontribusi dalam membangun ekosistem digital yang lebih inklusif dan efisien. Mitratel percaya bahwa dengan konektivitas yang lebih luas dan andal, peluang ekonomi dapat tumbuh lebih cepat, mendukung inovasi di berbagai sektor, serta menciptakan dampak ekonomi dan sosial yang lebih besar di seluruh wilayah operasi. Perjalanan Mitratel dalam mewujudkan komitmen tersebut secara ringkas kami sampaikan sebagai berikut.

## Situasi Ekonomi dan Industri

Tahun 2024 merupakan periode yang penuh tantangan bagi perekonomian global dan nasional. Berbagai faktor eksternal mempengaruhi stabilitas ekonomi dunia, termasuk meningkatnya harga energi akibat konflik geopolitik serta lonjakan permintaan pasca pandemi yang menyebabkan tekanan inflasi di berbagai negara. Volatilitas pasar keuangan dan kebijakan moneter yang lebih ketat di banyak negara turut memperlambat laju investasi serta mempengaruhi daya beli masyarakat. Kondisi ini berdampak pada arus modal global, nilai tukar, serta stabilitas sektor industri di berbagai negara, termasuk Indonesia.

Meskipun menghadapi tantangan tersebut, ekonomi Indonesia tetap menunjukkan ketahanan yang cukup baik dengan tumbuh 5,03%, didorong oleh konsumsi domestik yang kuat, serta didukung oleh stabilitas sektor keuangan dan kebijakan fiskal dan moneter yang adaptif. Di sisi lain, industri digital dan telekomunikasi menjadi salah satu sektor yang terus bertumbuh seiring perubahan cara berkomunikasi melalui berbagai platform media sosial

We extend our gratitude to God Almighty for the achievements attained by PT Dayamitra Telekomunikasi Tbk ("Mitratel") throughout 2024. This year has been a period filled with both challenges and opportunities for Mitratel in maintaining growth and competitiveness amid the global and domestic economic dynamics. However, with a well-directed strategy and a strong commitment to innovation, Mitratel continues to strengthen its business fundamentals to achieve sustainable growth.

In line with the theme "Expanding Digital Connectivity Across Frontiers", Mitratel is committed to expanding infrastructure access and coverage to support digital connectivity, drive industry transformation, foster economic growth, and enhance digital inclusion for broader society. By accelerating infrastructure development and optimizing technology, Mitratel not only strengthens its position as an industry leader, but also contributes to building a more inclusive and efficient digital ecosystem. Mitratel believes that with broader and more reliable connectivity, economic opportunities can grow faster, supporting innovation across various sectors, and creating greater economic and social impact throughout its operational areas. The following is a summary of Mitratel's journey in realizing this commitment.

## Economic and Industry Situation

The year 2024 was a challenging period for both the global and national economies. Various external factors affected global economic stability, including rising energy prices due to geopolitical conflicts and a surge in post-pandemic demand, which led to inflationary pressures in many countries. Financial market volatility and tighter monetary policies in several nations further slowed investment flows and impacted consumer purchasing power. These conditions influenced global capital flows, exchange rates, and the stability of industrial sectors across different countries, including Indonesia.

Despite these challenges, the Indonesian economy continues to show good resilience by growing 5.03%, driven by robust domestic consumption and supported by the stability of the financial sector as well as adaptive fiscal and monetary policies. On the other hand, the digital and telecommunications industry continued to expand as communication methods evolved through various social media platforms and the increasing adoption of internet-

maupun meningkatnya adopsi teknologi berbasis internet, seperti *e-commerce, fintech*, dan *games*, sehingga pada tahun 2024, sektor telekomunikasi mampu tumbuh cukup baik sebesar 7,57%.

Seiring dengan pertumbuhan industri telekomunikasi, permintaan terhadap layanan infrastruktur pendukung telekomunikasi mengalami peningkatan, didorong kebutuhan akan konektivitas yang lebih berkualitas dan berkapasitas tinggi, menjangkau wilayah yang luas, dan efisien. Namun, tantangan tetap ada, terutama dalam menghadapi dinamika industri di sektor seluler, yang ditandai dengan kecenderungan operator seluler (*mobile network operator*/MNO) untuk semakin efisien dalam belanja modal serta kompetisi di antara operator seluler itu sendiri. Oleh karena itu, strategi yang adaptif dan inovatif sangat diperlukan untuk memastikan keberlanjutan bisnis. Penguatan keunggulan kompetitif melalui inovasi teknologi sesuai kebutuhan pelanggan, efisiensi operasional, serta pengelolaan risiko yang optimal menjadi faktor utama bagi Mitratel dalam menjaga daya saing dan pertumbuhan yang berkelanjutan.

## Tantangan dan Strategi Mitratel 2024

Di tengah dinamika makroekonomi dan industri yang berkembang, Mitratel menghadapi situasi yang semakin menantang, termasuk lingkungan suku bunga tinggi, MNO yang semakin efisien dalam membelanjakan modal, dan meningkatnya persaingan industri. Berbagai dinamika tersebut mendorong Mitratel untuk terus berinovasi dalam memberikan layanan yang unggul sesuai kebutuhan MNO dengan didukung instrumen keuangan yang efisien, dan disaat yang sama berupaya meningkatkan efisiensi di seluruh lini operasional. Mitratel juga melihat berlanjutnya tren MNO untuk melakukan strategi divestasi aset non inti yang sekaligus dapat menjadi peluang bagi Mitratel. Selain itu, potensi terjadinya konsolidasi MNO masih terbuka, sehingga Mitratel tetap adaptif dan responsif terhadap dinamika industri.

Mitratel juga terlibat aktif dalam perkembangan teknologi terkini termasuk di area *Non-Terrestrial Network* (NTN) yang dapat menjadi pendorong transformasi industri telekomunikasi terutama di wilayah rural. Dengan semakin berkembangnya ekosistem digital, kebutuhan akan infrastruktur telekomunikasi yang lebih canggih dan efisien semakin meningkat, sehingga Mitratel perlu memastikan bahwa layanan yang ditawarkan tetap relevan dengan kebutuhan operator telekomunikasi dan pelanggan.

Untuk merespons berbagai tantangan tersebut, Mitratel menerapkan *dual-pronged strategy*, yaitu melalui ekspansi organik dan inorganik, guna mengembangkan ekosistem menara telekomunikasi secara terintegrasi sesuai dengan kebutuhan operator telekomunikasi. Ekosistem utama dalam industri menara mencakup pembangunan menara

based technologies such as e-commerce, fintech, and games, and thus, in 2024, the telecommunications sector recorded solid growth of 7.57%.

Along with the telecommunications industry growth, the demand for telecommunications infrastructure services has increased, driven by the need for higher-quality, high-capacity connectivity that is expansive and efficient. However, challenges remain, particularly in navigating the dynamics of the mobile sector, where mobile network operators (MNOs) are increasingly focused on capital expenditure efficiency amid intensifying competition. Therefore, an adaptive and innovative strategy is essential to ensure business sustainability. Strengthening competitive advantages through customer-driven technological innovation, operational efficiency, and optimal risk management are key factors for Mitratel in maintaining competitiveness and achieving sustainable growth.

## Mitratel's Challenges and Strategies in 2024

Amid the evolving macroeconomic and industry dynamics, Mitratel faces an increasingly challenging landscape, including a high-interest rate environment, MNOs becoming more efficient in capital expenditures, and intensifying industry competition. These dynamics drive Mitratel to continuously innovate in delivering superior services tailored to MNO needs, supported by efficient financial instruments while simultaneously enhancing efficiency across all operational lines. Mitratel also recognizes the ongoing trend of MNOs divesting non-core assets, which presents potential opportunities for the company. Additionally, the possibility of MNO consolidation remains open, requiring Mitratel to stay adaptive and responsive to industry dynamic.

Mitratel is also actively engaged in the latest technological advancements, including in the Non-Terrestrial Network (NTN) domain, which has the potential to drive the transformation of the telecommunications industry, particularly in rural areas. As the digital ecosystem continues to evolve, the demand for more advanced and efficient telecommunications infrastructure is increasing. Therefore, Mitratel must ensure that its services remain relevant to the needs of telecom operators and customers.

To address these challenges, 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. The core ecosystem in the tower industry includes the construction of telecommunications towers,

telekomunikasi, jaringan fiber optik, serta layanan *Power as a Service* (PaaS) guna mendukung layanan seluler yang berkualitas, termasuk mendukung implementasi teknologi 5G. Dengan mengoptimalkan ekspansi organik, Mitratel berfokus pada peningkatan tingkat profitabilitas dan efisiensi operasional, sedangkan melalui ekspansi inorganik, Mitratel aktif mencari peluang strategis untuk akuisisi aset yang dapat mempercepat pertumbuhan skala bisnis.

Diversifikasi bisnis yang dilakukan diharapkan dapat memperkuat posisi Mitratel sebagai penyedia infrastruktur telekomunikasi terdepan, meningkatkan pendapatan serta profitabilitas, dan memastikan pertumbuhan jangka panjang yang berkelanjutan. Dengan strategi yang komprehensif ini, Mitratel optimis dapat menghadapi tantangan industri dengan lebih adaptif dan inovatif, sekaligus mempertahankan daya saing yang kuat di era digital yang semakin berkembang.

## Peran Direksi dalam Perumusan dan Proses Implementasi Strategi Mitratel

Direksi memiliki peran sentral dalam merumuskan dan mengimplementasikan strategi bisnis yang selaras dengan visi dan misi Mitratel guna memastikan pertumbuhan yang berkelanjutan. Setiap langkah strategis yang diambil didasarkan pada analisis mendalam terhadap kondisi industri, dinamika pasar, serta tren ekonomi global dan domestik. Direksi juga secara proaktif mengidentifikasi peluang pertumbuhan baru serta mengantisipasi berbagai risiko potensial yang dapat memengaruhi kinerja operasional dan finansial Mitratel. Dengan pendekatan berbasis data dan pengambilan keputusan yang terarah, Direksi memastikan bahwa strategi yang diterapkan mampu meningkatkan daya saing dan menciptakan nilai tambah bagi Pemegang Saham serta seluruh pemangku kepentingan.

Sebagai bagian dari tanggung jawab, Direksi menjalankan sistem pengendalian yang ketat terhadap fungsi keuangan guna memastikan bahwa setiap aspek perencanaan, pelaksanaan, hingga evaluasi keuangan berjalan dengan optimal. Pengendalian ini mencakup perencanaan keuangan yang sistematis, pemantauan berkala melalui umpan balik dan evaluasi kinerja, serta fleksibilitas dalam melakukan penyesuaian dan validasi rencana keuangan sebagai respons terhadap dinamika industri dan perubahan eksternal. Dengan mekanisme ini, Mitratel dapat memastikan efisiensi dalam alokasi sumber daya serta mitigasi risiko keuangan yang lebih baik.

Selain itu, Direksi berkomitmen untuk menjalankan setiap inisiatif bisnis dengan tetap berlandaskan pada prinsip GCG guna menjaga transparansi, akuntabilitas, dan kepatuhan terhadap regulasi yang berlaku. Sedangkan dalam proses implementasinya, Direksi tidak hanya berfokus pada pertumbuhan bisnis, tetapi juga memastikan bahwa operasional Mitratel berjalan secara efektif dan efisien.

fiber optic networks, and Power as a Service (PaaS) to support high-quality mobile services, including the implementation of 5G technology. By optimizing organic expansion, Mitratel focuses on enhancing profitability and operational efficiency, while through inorganic expansion, Mitratel actively seeks strategic opportunities for asset acquisitions that can accelerate business scale growth.

The business diversification undertaken is expected to strengthen Mitratel's position as a leading telecommunications infrastructure provider, enhance revenue and profitability, and ensure long-term sustainable growth. With this comprehensive strategy, Mitratel is optimistic on navigating industry challenges with greater adaptability and innovation, while maintaining a strong competitive edge in the rapidly evolving digital era.

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

The Board of Directors plays a central role in formulating and implementing business strategies that align with Mitratel's vision and mission to ensure sustainable growth. Every strategic decision is based on in-depth analysis of industry conditions, market dynamics, and global and domestic economic trends. The Board also proactively identifies new growth opportunities and anticipates potential risks that could impact Mitratel's operational and financial performance. By leveraging a data-driven approach and strategic decision-making, the Board ensures that the implemented strategies enhance competitiveness and create added value for Shareholders and all stakeholders.

As part of its responsibilities, the Board of Directors implements a strict control system over financial functions to ensure that every aspect of financial planning, execution, and evaluation operates optimally. This control includes systematic financial planning, regular monitoring through feedback and performance evaluations, and flexibility in adjusting and validating financial plans in response to industry dynamics and external changes. Through this mechanism, Mitratel ensures efficient resource allocation and better financial risk mitigation.

Furthermore, the Board of Directors is committed to executing every business initiative while adhering to Good Corporate Governance (GCG) principles to maintain transparency, accountability, and compliance with applicable regulations. In the implementation process, the Board of Directors not only focuses on business growth but also ensures that Mitratel's operations run effectively

Pengendalian operasional dilakukan dengan optimalisasi proses kerja, perencanaan yang matang, serta penempatan sumber daya yang tepat guna mendukung keberlanjutan bisnis dalam jangka panjang. Keterlibatan aktif Direksi dalam pengambilan keputusan strategis juga bertujuan untuk menciptakan keseimbangan antara pertumbuhan jangka pendek dan keberlanjutan jangka panjang, sehingga Mitratel tetap relevan dan kompetitif dalam menghadapi tantangan industri yang semakin dinamis.

## Pencapaian Kinerja dan Target Tahun 2024

Sepanjang tahun 2024, Mitratel berhasil mencatat pertumbuhan yang solid di berbagai indikator kinerja utama. Dengan strategi yang terarah dan adaptif, Mitratel juga mampu meningkatkan efisiensi operasional melalui optimalisasi aset, digitalisasi proses bisnis, serta penerapan kebijakan pengelolaan biaya yang lebih efektif yang tercermin dari peningkatan tingkat profitabilitas. Selain itu, Mitratel juga menunjukkan kinerja operasional yang baik melalui ekspansi wilayah dan peningkatan kapabilitas layanan guna memastikan daya saing yang lebih kuat di industri untuk mengoptimalkan peluang pertumbuhan jangka panjang.

Pendapatan Mitratel tumbuh sebesar 7,2% menjadi Rp9.307,8 miliar atau 101,9% dari target, sementara *Earnings Before Interest, Taxes, Depreciation, and Amortization* (EBITDA) meningkat 10,2% menjadi Rp7.695,6 miliar, yang setara dengan pencapaian 105,7% dari target yang telah ditetapkan. Laba tahun berjalan juga mengalami pertumbuhan sebesar 4,8%, menjadi Rp2.107,7 miliar atau 110,1% dari target. Selain itu, Mitratel berhasil meningkatkan profitabilitas dengan margin EBITDA meningkat menjadi 82,7% dan margin laba bersih menjadi 22,6%, dibandingkan tahun sebelumnya masing-masing sebesar 80,4% dan 23,2%. Pencapaian margin EBITDA ini juga sekaligus melampaui target yang telah ditetapkan untuk tahun sebelumnya. Keberhasilan ini mencerminkan efektivitas strategi yang diterapkan serta sinergi kuat di seluruh elemen organisasi.

Dibandingkan dengan target yang telah ditetapkan, kinerja Mitratel secara umum menunjukkan capaian yang positif, baik dalam aspek profitabilitas, pertumbuhan pendapatan, maupun kinerja operasional. Mitratel berhasil meningkatkan *tenancy ratio*, memperluas jaringan infrastruktur, serta memperkuat sinergi dengan mitra strategis, termasuk TelkomGroup dan berbagai operator telekomunikasi lainnya.

Mitratel mengokohkan diri sebagai *tower provider* terbesar di Asia Tenggara, Mitratel dengan meningkatkan jumlah kepemilikan menara sebesar 3,7% menjadi 39.404 menara, dengan perkiraan pangsa pasar sebesar 37%. Selain itu, Mitratel merupakan *independent tower company*, di mana 59% dari total menara berlokasi di luar Pulau Jawa,

and efficiently. Operational control is carried out through process optimization, meticulous planning, and proper resource allocation to support long-term business sustainability. The Board of Directors' active involvement in strategic decision-making aims to balance short-term growth and long-term sustainability, ensuring that Mitratel remains relevant and competitive in navigating an increasingly dynamic industry landscape.

## Performance Achievement and Targets in 2024

Throughout 2024, Mitratel achieved solid growth across various key performance indicators. With a focused and adaptive strategy, Mitratel successfully enhanced operational efficiency by optimizing assets, digitalizing business processes, and implementing more effective cost management policies, leading to improved profitability. Additionally, Mitratel demonstrated strong operational performance through regional expansion and enhanced service capabilities, ensuring a stronger competitive edge in the industry and maximizing long-term growth opportunities.

Mitratel's revenue grew by 7.2% to Rp9,307.8 billion, achieving 101.9% of the target, while Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA) increased by 10.2% to Rp7,695.6 billion, which is equivalent to achieving 105.7% of the target set. Net profit also grew 4.8% to Rp2,107.7 billion, exceeding the target at 110.1%. Furthermore, Mitratel improved profitability, with an EBITDA margin increasing to 82.7% and a net profit margin of 22.6%, compared to 80.4% and 23.2% in the previous year, respectively. This achievement of EBITDA margin also exceeded the target set for the previous year. These achievements reflect the effectiveness of the implemented strategy and the strong synergy across the organization.

Compared to the targets set, Mitratel's overall performance has shown positive achievements in terms of profitability, revenue growth, and operational performance. Mitratel has successfully increased the tenancy ratio, expanded its infrastructure network, and strengthened synergies with strategic partners, including TelkomGroup and various other telecommunications operators.

Mitratel has solidified its position as the largest tower provider in Southeast Asia, by increasing its tower ownership by 3.7% to 39,404 towers, with an estimated market share of 37%. Additionally, Mitratel is an independent tower company, with 59% of its total towers located outside Java Island, in line with the expansion of mobile network

sejalan dengan ekspansi operator seluler. Pertumbuhan signifikan juga terlihat dalam segmen *fiber-to-the-tower*, dengan pendapatan yang meningkat sebesar 64,3%. Keunggulan ini semakin diperkuat dengan implementasi praktik keberlanjutan yang unggul, di mana Mitratel memiliki ESG *Risk Rating* terbaik dibandingkan dengan perusahaan tower dan telekomunikasi lainnya di Indonesia, dengan skor sebesar 19,3 atau kategori *low risk*. Selain itu, Mitratel juga berinovasi dalam penggunaan material menara melalui penggunaan *Glass Fiber Reinforced Polymer* (GFRP) dan *Carbon Fiber Reinforced Polymer* (CFRP) sebagai bahan pengganti baja yang lebih ringan telah diadopsi guna meningkatkan efisiensi dan keberlanjutan operasional.

Keberhasilan ini mencerminkan ketepatan merumuskan strategi dan kemampuan mengeksekusinya secara adaptif seiring dinamika industri untuk mewujudkan pertumbuhan yang berkelanjutan serta menciptakan nilai tambah bagi Pemegang Saham dan pemangku kepentingan lainnya. Dengan landasan kinerja yang solid, Mitratel optimis untuk terus mempertahankan pertumbuhan yang berkelanjutan serta meningkatkan daya saing di industri telekomunikasi.

## Prospek Tahun 2025

Menghadapi tahun 2025, Mitratel optimis dapat mempertahankan posisinya yang unggul di industri serta menjaga momentum pertumbuhan dengan memanfaatkan peluang pasar yang berkembang dan sekaligus memperkuat keunggulan kompetitif di industri. Pertumbuhan Mitratel akan didorong melalui penambahan *tenant* baru, baik melalui pembangunan menara baru maupun melalui kolokasi. Selain itu, Mitratel juga akan terus melakukan pengembangan ekosistem menara dengan memperluas jaringan fiber optik dan mengembangkan layanan *adjacent business*, termasuk PaaS. Langkah ini mencerminkan komitmen Mitratel dalam mendukung ekosistem telekomunikasi di Indonesia serta memperkuat posisinya sebagai penyedia infrastruktur telekomunikasi terdepan yang berkontribusi pada pemerataan ekonomi digital di seluruh Indonesia.

Untuk mengoptimalkan strategi pertumbuhan, Mitratel akan terus melanjutkan *dual-pronged strategy*, yaitu ekspansi organik dan inorganik guna membangun ekosistem menara telekomunikasi yang lebih terintegrasi sesuai kebutuhan operator telekomunikasi. Pendekatan ini diharapkan dapat memperkuat posisi Mitratel dalam industri dengan meningkatkan pendapatan dan profitabilitas, serta memastikan pertumbuhan jangka panjang yang berkelanjutan.

Selain itu, penguatan tata kelola perusahaan dan penerapan prinsip ESG tetap menjadi prioritas dalam memastikan pertumbuhan yang tidak hanya berorientasi pada profitabilitas, tetapi juga memberikan dampak positif bagi masyarakat dan lingkungan.

operators. Significant growth is also evident in the fiber-to-the-tower segment, with revenue increasing by 64.3%. This advantage is further strengthened by the implementation of excellent sustainability practices, as Mitratel holds the best ESG Risk Rating compared to other tower and telecommunications companies in Indonesia, with a score of 19.3, categorized as low risk. Furthermore, Mitratel also makes innovations in tower materials by adopting Glass Fiber Reinforced Polymer (GFRP) and Carbon Fiber Reinforced Polymer (CFRP) as lighter alternatives to steel to enhance operational efficiency and sustainability.

This success reflects the accuracy in formulating strategies and the ability to execute them adaptively in line with industry dynamics, ensuring sustainable growth and creating added value for Shareholders and other stakeholders. With a strong performance foundation, Mitratel remains optimistic about sustaining long-term growth and enhancing its competitiveness in the telecommunications industry.

## Prospects for 2025

Facing 2025, Mitratel is optimistic about maintaining its leading position in the industry and sustaining its growth momentum by leveraging emerging market opportunities while strengthening its competitive advantage. Mitratel's growth will be driven by the addition of new tenants, both through the construction of new towers and co-location. Additionally, Mitratel will continue to develop its tower ecosystem by expanding its fiber optic network and growing its adjacent business services, including PaaS. This initiative reflects Mitratel's commitment to supporting Indonesia's telecommunications ecosystem and reinforcing its position as a leading telecommunications infrastructure provider contributing to the equitable development of the digital economy across Indonesia.

To optimize its growth strategy, Mitratel will continue implementing a dual-pronged strategy, both organic and inorganic expansion, to build a more integrated telecommunications tower ecosystem tailored to the needs of telecom operators. This approach is expected to strengthen Mitratel's position in the industry by increasing revenue and profitability while ensuring long-term sustainable growth.

Furthermore, strengthening corporate governance and implementing ESG principles remain a priority to ensure growth that is not only profitability-driven but also generates positive impacts on society and the environment.

Dalam menghadapi dinamika industri yang semakin kompetitif, Mitratel juga akan terus mendorong inovasi dan peningkatan efisiensi operasional melalui adopsi teknologi baru, otomatisasi proses bisnis, serta pemanfaatan data *analytics* untuk pengambilan keputusan yang lebih akurat. Pengelolaan risiko yang lebih proaktif serta peningkatan fleksibilitas operasional juga akan menjadi bagian dari strategi untuk memastikan ketahanan bisnis terhadap perubahan pasar dan regulasi. Dengan strategi yang komprehensif, pendekatan yang adaptif, serta komitmen terhadap transformasi digital dan keberlanjutan, Mitratel siap menghadapi tantangan yang ada serta meraih peluang yang lebih besar, memastikan pertumbuhan yang solid, dan menciptakan nilai tambah yang optimal bagi seluruh pemangku kepentingan.

In facing the increasingly competitive industrial dynamics, Mitratel will continue to drive innovation and enhance operational efficiency through the adoption of new technologies, business process automation, and the utilization of data analytics for more accurate decision-making. Proactive risk management and increased operational flexibility will also be key strategies to ensure business resilience against market and regulatory changes. With a comprehensive strategy, an adaptive approach, and a strong commitment to digital transformation and sustainability, Mitratel is well-prepared to tackle challenges, seize greater opportunities, sustain solid growth, and create optimal value for all stakeholders.

## Penerapan Tata Kelola Perusahaan

Mitratel terus berkomitmen untuk menerapkan prinsip-prinsip GCG guna menciptakan transparansi, akuntabilitas, serta keberlanjutan bisnis yang berorientasi pada kepentingan jangka panjang Pemegang Saham dan pemangku kepentingan lainnya. Implementasi Pedoman Umum Governansi Korporat Indonesia (PUGKI) menjadi langkah strategis dalam meningkatkan integritas, akuntabilitas, serta efektivitas pengelolaan perusahaan. Dengan mengadopsi pedoman ini, Mitratel memastikan pengambilan keputusan yang transparan, perlakuan adil terhadap pemangku kepentingan, serta pengembangan bisnis yang selaras dengan standar industri. Selain itu, kebijakan tata kelola yang diterapkan juga mencerminkan komitmen Mitratel dalam membangun sistem bisnis yang lebih kuat, adaptif, dan bertanggung jawab terhadap risiko operasional maupun aspek keberlanjutan.

Sepanjang tahun 2024, Mitratel terus memperkuat tata kelola melalui peran aktif komite di bawah Dewan Komisaris, termasuk Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan *Monitoring* Perencanaan dan Risiko, guna memastikan efektivitas pengawasan dan kepatuhan terhadap regulasi. Mitratel juga mempertahankan berbagai sertifikasi internasional, seperti ISO 9001:2015 tentang Sistem Manajemen Mutu, ISO 45001:2018 Sistem Manajemen Kesehatan dan Keselamatan Kerja (K3), ISO 31000:2018 tentang Sistem Manajemen Risiko, ISO/IEC 27001:2013 tentang Sistem Manajemen Keamanan Informasi, ISO 37001:2016 tentang Sistem Manajemen Anti Penyuapan, serta ISO 14001:2015 tentang Sistem Manajemen Lingkungan sebagai bentuk komitmen terhadap tata kelola yang profesional dan berstandar global. Langkah ini bertujuan untuk memperkuat integritas bisnis serta memitigasi risiko operasional dan finansial yang dapat mempengaruhi kinerja jangka panjang Mitratel.

## Implementation of Corporate Governance

Mitratel remains committed to implementing GCG principles to foster transparency, accountability, and business sustainability that aligns with the long-term interests of Shareholders and other stakeholders. The implementation of the Indonesian Corporate Governance Guidelines (PUGKI) serves as a strategic step to enhance integrity, accountability, and the effectiveness of corporate management. By adopting these guidelines, Mitratel ensures transparent decision-making, fair treatment of stakeholders, and business development that aligns with industry standards. Additionally, the governance policies in place reflect Mitratel's commitment to building a stronger, more adaptive, and responsible business system that addresses operational risks and sustainability aspects.

Throughout 2024, Mitratel continued to strengthen its governance through the active role of committees under the Board of Commissioners, including the Audit Committee, the Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring, to ensure effective oversight and regulatory compliance. Mitratel also maintained various international certifications, such as ISO 9001:2015 for Quality Management System, ISO 45001:2018 for Occupational Health and Safety (OHS) Management System, ISO 31000:2018 for Risk Management System, ISO/IEC 27001:2013 for Information Security Management System, ISO 37001:2016 for Anti-Bribery Management System, and ISO 14001:2015 for Environmental Management Systems, as a commitment to professional and globally recognized governance standards. This initiative aims to strengthen business integrity and mitigate operational and financial risks that could impact Mitratel's long-term performance.

Mitratel juga terus mengembangkan inisiatif penting guna meningkatkan efektivitas tata kelola, melalui penerapan *Whistleblowing System* (WBS) yang memastikan adanya mekanisme pelaporan yang aman dan transparan terhadap potensi pelanggaran etika atau kepatuhan. Selain itu, Mitratel secara aktif melakukan penandatanganan pakta integritas oleh seluruh karyawan serta mengadakan program edukasi terkait etika bisnis, anti-korupsi, dan perlindungan data sebagai bagian dari budaya tata kelola yang bertanggung jawab. Digitalisasi dalam sistem tata kelola juga terus dioptimalkan guna meningkatkan efisiensi dan efektivitas pengelolaan Mitratel. Dengan strategi yang komprehensif ini, Mitratel optimis dapat terus menjaga kepercayaan pemangku kepentingan, meningkatkan daya saing, serta memastikan pertumbuhan bisnis yang berkelanjutan di tengah dinamika industri yang terus berkembang.

Mitratel also continues to develop key initiatives to enhance governance effectiveness, through the implementation of a Whistleblowing System (WBS), ensuring a secure and transparent reporting mechanism for potential ethical or compliance violations. Additionally, Mitratel actively enforces the signing of an integrity pact by all employees and conducts educational programs on business ethics, anti-corruption, and data protection as part of a responsible governance culture. The digitalization of governance systems is also continuously optimized to improve Mitratel's management efficiency and effectiveness. With this comprehensive strategy, Mitratel remains optimistic about maintaining stakeholder trust, enhancing competitiveness, and ensuring sustainable business growth amid the ever-evolving industry dynamics.

## Apresiasi

Melalui kesempatan ini, Direksi menyampaikan apresiasi setinggi-tingginya kepada seluruh karyawan atas dedikasi, kerja keras, serta komitmen yang telah menjadi fondasi utama dalam mendorong pertumbuhan dan keberlanjutan usaha Mitratel. Selain itu, kami juga menyampaikan apresiasi kepada segenap jajaran Dewan Komisaris atas arahan dan pandangan yang diberikan sepanjang tahun. Penghargaan dan terima kasih yang sebesar-besarnya juga kami sampaikan kepada Pemegang Saham, mitra bisnis, regulator, serta seluruh pemangku kepentingan lainnya atas kepercayaan, dukungan, dan kolaborasi yang telah diberikan sepanjang tahun 2024. Keberhasilan Mitratel dalam menghadapi tantangan serta meraih berbagai pencapaian strategis tidak terlepas dari kontribusi aktif dan sinergi yang terjalin dengan baik di seluruh lini bisnis.

Kami berkomitmen untuk terus beradaptasi dengan perkembangan industri, memperkuat daya saing melalui inovasi, serta memastikan keberlanjutan bisnis yang selaras dengan kebutuhan pasar dan tantangan global. Kami percaya bahwa dengan dukungan dan kerja sama yang erat dari semua pihak, Mitratel dapat terus tumbuh secara berkelanjutan serta memberikan kontribusi yang lebih besar bagi pemerataan akses digital ke seluruh wilayah Indonesia.

## Appreciation

Through this opportunity, the Board of Directors expresses its highest appreciation to all employees for their dedication, hard work, and commitment, which have been the main foundation in driving Mitratel's growth and business sustainability. In addition, we also extend our gratitude to the Board of Commissioners for the guidance and insights throughout the year. Our deepest appreciation and thanks also go to the Shareholders, business partners, regulators, and all other stakeholders for their trust, support, and collaboration throughout 2024. Mitratel's success in overcoming challenges and achieving various strategic milestones would not have been possible without the active contributions and strong synergy established across all business lines.

We are committed to continuously adapting to industry developments, strengthening competitiveness through innovation, and ensuring business sustainability in alignment with market needs and global challenges. We believe that with the support and close collaboration of all stakeholders, Mitratel can continue to grow sustainably and make a greater contribution to the equitable expansion of digital access across Indonesia.

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



**Theodorus Ardi Hartoko**
Direktur Utama
President Director

# Direksi
## Board of Directors

Dari kiri ke kanan / From left to right:

### Agus Winarno
**Direktur Bisnis**
Director of Business

### Ian Sigit Kurniawan
**Direktur Keuangan dan Manajemen Risiko**
Director of Finance and Risk Management

### Hendra Purnama
**Direktur Investasi**
Director of Investment

### Theodorus Ardi Hartoko
**Direktur Utama**
President Director

### Hastining Bagyo Astuti
**Direktur Operasi dan Pembangunan**
Director of Operations and Development





# Surat Pernyataan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan 2024 PT Dayamitra Telekomunikasi Tbk

## Statement of Members of the Board of Commissioners on the Responsibility for the 2024 Annual Report of PT Dayamitra Telekomunikasi Tbk

Kami, yang bertanda tangan di bawah ini, menyatakan bahwa semua informasi dalam Laporan Tahunan PT Dayamitra Telekomunikasi Tbk tahun 2024 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perseroan.

We, the undersigned, hereby declare that all information in the 2024 Annual Report of PT Dayamitra Telekomunikasi Tbk has been fully contained and we shall be fully responsible for the accuracy contents in the Annual Report of the Company.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is hereby made in all truthfulness.

Jakarta, 28 April 2025
Jakarta, April 28, 2025

**Dewan Komisaris,**
**Board of Commissioners,**



**Yusuf Wibisono**
Komisaris Utama
President Commissioner



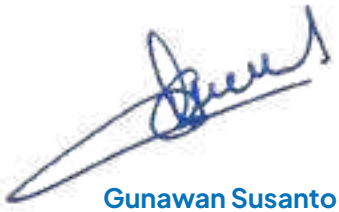
**Herlan Wijanarko**
Komisaris
Commissioner



**Mira Tayyiba**
Komisaris
Commissioner



**Mohammad Ridwan Rizqi Ramadhani Nasution**
Komisaris Independen
Independent Commissioner



**Gunawan Susanto**
Komisaris Independen
Independent Commissioner

# Surat Pernyataan Anggota Direksi tentang Tanggung Jawab atas Laporan Tahunan 2024 PT Dayamitra Telekomunikasi Tbk

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President Director

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Director of Finance and Risk Management

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Director of Business

**Hendra Purnama**
**Direktur Investasi**
Director of Investment



# PROFIL PERUSAHAAN

## Company Profile



# Identitas Perusahaan
## Company Identity

**Nama Perusahaan**
Company Name

**PT Dayamitra Telekomunikasi Tbk**

**Nama Komersial**
Commercial Name

**Mitratel**

**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.

**Tanggal Pendirian**
Date of Establishment

18 Oktober / October 1995

**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

**Rp19.051.597.086.432,00**
**(83.559.636.344 lembar saham).**
**(83,559,636,344 shares).**

**Kode Saham**
Ticker Code

**MTEL**

**Tanggal Pencatatan Saham**
Share Listing Date

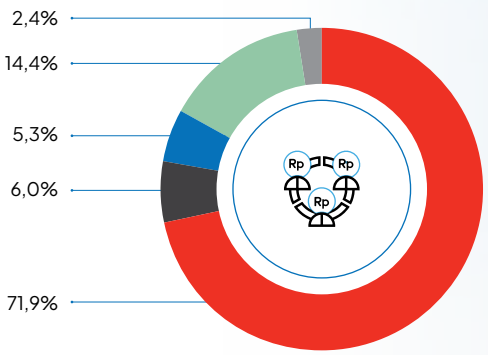
22 November 2021
November 22, 2021

**Bursa Pencatatan Saham**
Stock Listing Exchange

Bursa Efek Indonesia / Indonesia Stock Exchange

**Kepemilikan Saham per 31 Desember 2024**
Shareholding as of December 31, 2024

- PT Telkom Indonesia (Persero) Tbk **71,9%**
- PT Maleo Investasi Indonesia **6,0%**
- Pemerintah Singapura / Government of Singapore **5,3%**
- Masyarakat / Public **14,4%**
- Saham Treasuri / Treasury Shares **2,4%**



**Alamat Kantor Pusat**
Head Office Address

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

**Media Sosial**
Social Media

Mitratel

@mitratel

PT Dayamitra Telekomunikasi Tbk

@mitratel_dmt

**Situs Web**
**Website**

www.mitratel.co.id

**Telepon**
Telephone

021 27933363

***Call Center***

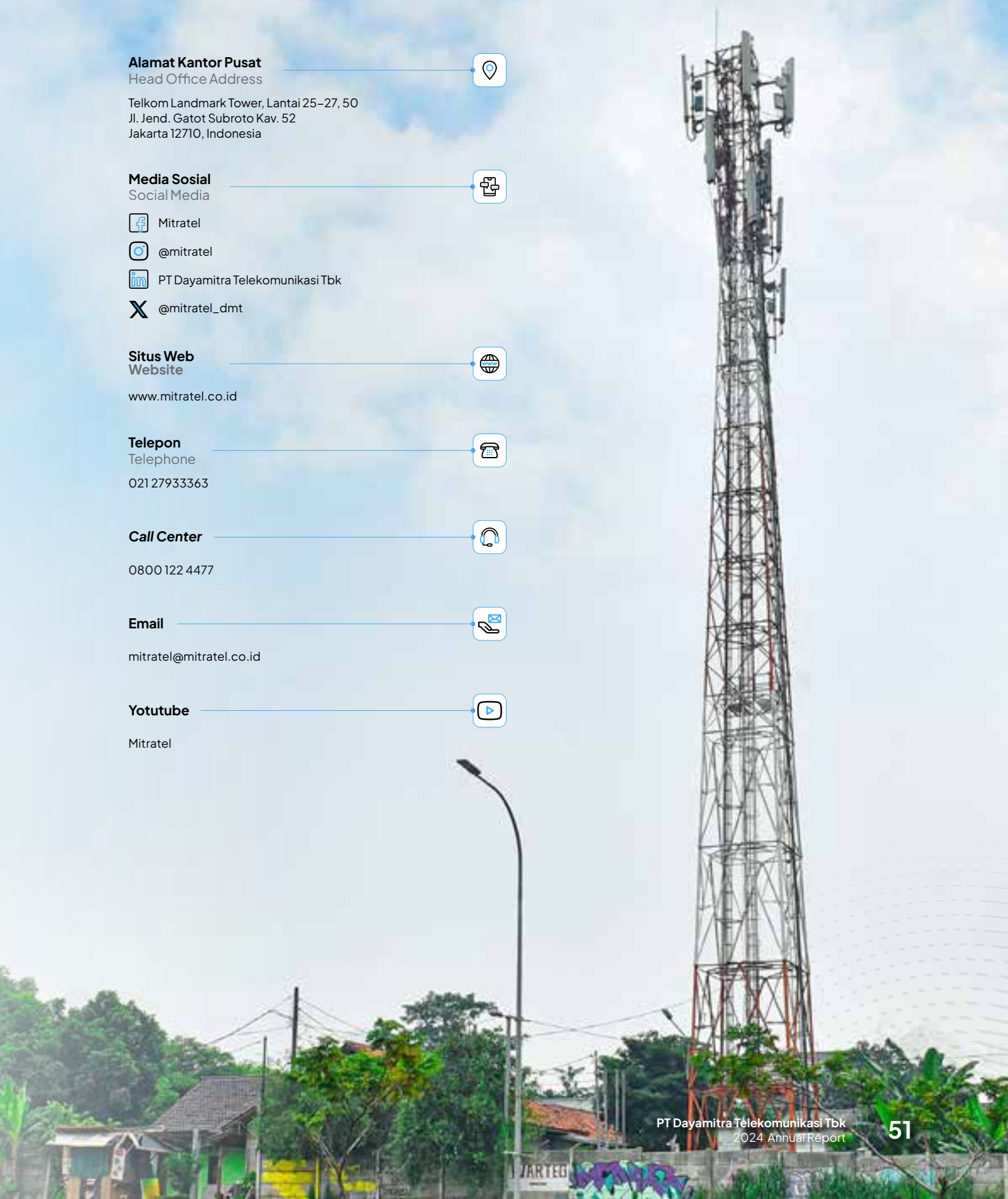
0800 122 4477

**Email**

mitratel@mitratel.co.id

**Yotutube**

Mitratel



# 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.

### 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 TelkomGroup.
- 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 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 TelkomGroup'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.

### 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 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 juga membangun BTS Hotel di Sentul City sebagai proyek percontohan untuk bisnis baru.
- Mitratel berkolaborasi dengan TelkomGroup untuk mempersiapkan pembangunan Wi-Fi di seluruh kota Indonesia, yang dikenal dengan nama "Indonesia Wifi".

- 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.
- Mitratel also built a BTS Hotel in Sentul City as a pilot project for a new business model.
- Mitratel collaborated with TelkomGroup to prepare the development of Wi-Fi networks across Indonesian cities, known as "Indonesia Wifi."

## 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 state-owned 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 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.

## 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 TelkomGroup (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 TelkomGroup (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.

## 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.

## 2014

- Memfokuskan inti bisnis pada bisnis yang berkaitan dengan menara telekomunikasi *(tower-related business)*.
- Terjadi perubahan kepemilikan saham minoritas dari Heri Supriyadi kepada Mohamad Sahlan Syauqi.

- Refocused its core business on tower-related telecommunications businesses.
- A minority shareholding change occurred, with Heri Supriyadi transferring his shares to Mohamad Sahlan Syauqi.

## 2013

- 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 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.

## 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.

## 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.

## 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 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 acquired 100% shares of PT Persada Sokka Tama after previously signing a Share 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.
- 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.

## 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 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 serat optik secara nasional untuk memperluas cakupan layanan serat optik.

- Mitratel was officially listed on Indonesia Stock Exchange under the stock code "MTEL", after conducting an Initial Public Offering (IPO) 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 fiber optic networks nationwide to expand fiber optic 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.

- In December 2022, the Company acquired a 6,012 km fiber optic 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.

## 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 one 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.

## 2022

- 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.

- 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.

## 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 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 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.
- 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 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.

# Riwayat Singkat
## Brief History

PT Dayamitra Telekomunikasi Tbk, yang dikenal dengan nama Mitratel, adalah salah satu perusahaan penyedia infrastruktur menara telekomunikasi terbesar di Indonesia. Mitratel merupakan anak usaha dari PT Telkom Indonesia (Persero) Tbk, 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. Kegiatan usaha utama Perseroan adalah instalasi telekomunikasi, konstruksi sentral telekomunikasi, aktivitas telekomunikasi dengan kabel dan aktivitas telekomunikasi tanpa kabel.

Mitratel didirikan pada tahun 1995 dan telah mengalami pertumbuhan pesat, baik dari sisi jumlah menara yang dimiliki maupun kapabilitas layanan. Pada tahun 2021, Mitratel mencatatkan sejarah penting dengan melantai di Bursa Efek Indonesia melalui penawaran umum saham perdana dengan kode saham MTEL. Langkah ini menjadikan Mitratel sebagai salah satu perusahaan publik terbesar di sektor infrastruktur telekomunikasi di Indonesia.

Mitratel tidak hanya menyediakan layanan penyewaan menara tetapi juga menawarkan solusi inovatif, seperti layanan fiberisasi, Micro DC, energi terbarukan melalui sistem panel surya (*solar panel system*), dan teknologi berbasis *High Altitude Platform Station* (HAPS) atau *Flying Tower System* (FTS). Perseroan juga mendukung transformasi digital dan pengembangan Industri 4.0 dengan memperkenalkan teknologi berbasis *Internet of Things* (IoT).

Hingga tahun 2024, Mitratel terus memperluas portofolio dengan menjadi konstituen di berbagai indeks saham utama di Bursa Efek Indonesia, yang mencerminkan likuiditas tinggi dan fundamental perusahaan yang kuat. Dengan lebih dari 39.000 menara telekomunikasi yang tersebar di seluruh Indonesia, Mitratel berkomitmen untuk mendukung perkembangan jaringan telekomunikasi nasional dan transformasi digital yang berkelanjutan.

PT Dayamitra Telekomunikasi Tbk, known as Mitratel, is one of the largest telecommunications tower infrastructure providers in Indonesia. Mitratel is a subsidiary of PT Telkom Indonesia (Persero) Tbk, which operates in the telecommunications tower business and their ecosystem, including digital support services for mobile infrastructure and optimizing the utilization of the Company's resources. The Company's main business activities include telecommunications installation, central telecommunications construction, wired telecommunications activities, and wireless telecommunications activities.

Mitratel was established in 1995 and has experienced rapid growth in both the number of towers owned and service capabilities. In 2021, Mitratel made a historic milestone by going public on Indonesia Stock Exchange through an initial public offering under the stock code MTEL. This step positioned Mitratel as one of the largest publicly listed companies in the telecommunications infrastructure sector in Indonesia.

Mitratel not only provides tower leasing services but also offers innovative solutions, such as fiberization services, Micro DC, renewable energy through solar panel systems, and High-Altitude Platform Station (HAPS) or Flying Tower System (FTS) technology. The Company also supports digital transformation and the development of Industry 4.0 by introducing Internet of Things (IoT)-based technology.

As of 2024, Mitratel continues to expand its portfolio by becoming a constituent in various major stock indices on Indonesia Stock Exchange, reflecting high liquidity and strong company fundamentals. With more than 39,000 telecommunications towers spread across Indonesia, Mitratel is committed to supporting the development of the national telecommunications network and sustainable digital transformation.

# *Purpose*, Visi, dan Misi Perusahaan
Corporate Purpose, Vision, and Mission

## *Purpose:*
## *Potential Everywhere*

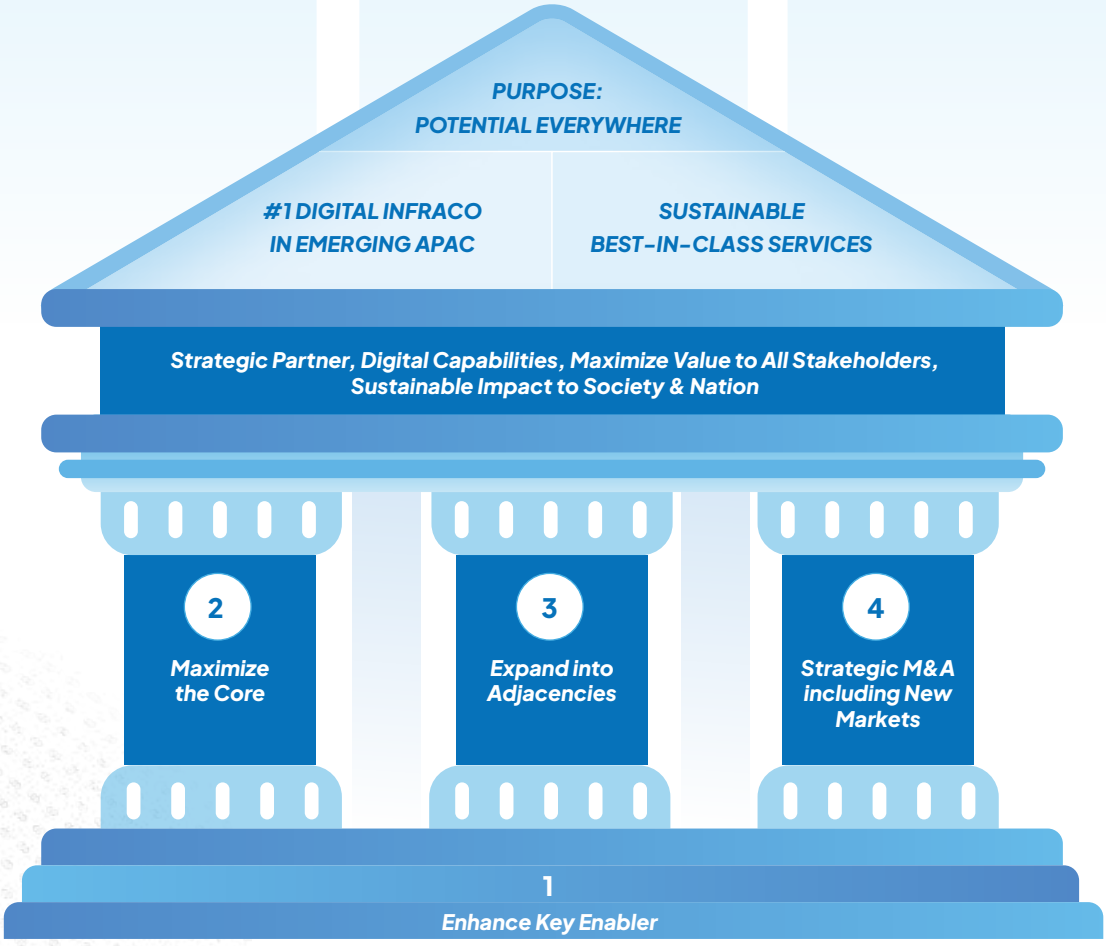
Melalui semangat inovasi dan kolaborasi, Mitratel berkomitmen untuk menyebarkan potensi di setiap kesempatan, mendorong kemajuan tanpa batas untuk Indonesia yang lebih baik.

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.



# 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.




# 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.

# Nilai-Nilai Perusahaan
## 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.

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.

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.

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.

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 Pedoman Penerapan Nilai Inti 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.

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 Implementing 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.




Panduan Perilaku:
- Memenuhi janji dan komitmen;
- Bertanggung jawab atas tugas, keputusan, dan tindakan yang dilakukan; dan
- 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);* dan
- 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; and
- 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); and
- 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).



**A**

**Amanah**
Memegang teguh kepercayaan yang diberikan.

**Trustworthy**
Uphold the trust given.

Panduan Perilaku:
- Meningkatkan kompetensi diri untuk menjawab tantangan;
- Membantu orang lain belajar; dan
- 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);* dan
- 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; and
- 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); and
- Complete tasks with the best quality and make continuous improvements (always the best, imagine).

**K**

**Kompeten**
Terus belajar dan mengembangkan kapabilitas.

**Competent**
Continue to learn and develop capabilities.

Panduan Perilaku:
- Menghargai setiap orang apa pun latar belakangnya;
- Suka menolong orang lain; dan
- 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);* dan
- 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; and
- 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); and
- Create a conducive work environment by being a person who accepts differences and always thinks openly and positively (open mind).

**H**

**Harmonis**
Saling peduli dan menghargai perbedaan.

**Harmonious**
Mutual care and respecting differences.

Panduan Perilaku:
- Menjaga nama baik sesama karyawan, pimpinan, BUMN, dan negara;
- Rela berkorban untuk mencapai tujuan yang lebih besar; dan
- 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);* dan
- 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, SOEs, and the State;
- Have a willingness to sacrifice to achieve a greater goal; and
- 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); and
- Always perform tasks assigned by the superiors with full responsibility based on legal and ethical norms (enthusiasm, action).

**L**

**Loyal**
Berdedikasi dan mengutamakan kepentingan bangsa dan negara.

**Loyal**
Dedicated and prioritizing the interests of the Nation and the State.

Panduan Perilaku:
- Cepat menyesuaikan diri untuk menjadi lebih baik;
- Terus-menerus melakukan perbaikan mengikuti perkembangan teknologi; dan
- 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);* dan
- 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; and
- 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); and
- Always act proactively and be able to come up with solutions in completing tasks to provide maximum contribution (smart, agile innovation).

**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:
- Memberi kesempatan kepada berbagai pihak untuk berkontribusi;
- Terbuka dalam bekerja sama untuk menghasilkan nilai tambah; dan
- 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);* dan
- 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; and
- 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); and
- Build synergy of resources in various fields efficiently and effectively to increase economic value in achieving common goals (synergy, manage by head).

**K**

**Kolaboratif**
Membangun kerja sama yang sinergis.

**Collaborative**
Build synergistic cooperation.

# Filosofi Logo Perusahaan
## Company Logo Philosophy

Pemilihan logo Perseroan didasarkan pada pencapaian gemilang di masa lalu, sekaligus menjadi simbol komitmen untuk melangkah menuju masa depan yang segar dan penuh inovasi. Logo ini dirancang dengan tampilan yang bersih, elegan, dan modern, mencerminkan semangat inovasi serta pembaruan yang menjadi inti dari perjalanan Perseroan.

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

The selection of the Company's logo is based on past outstanding achievements while also serving as a symbol of commitment to stepping into a fresh and innovation-driven future. The logo is designed with a clean, elegant, and modern look, reflecting the spirit of innovation and renewal, which are central to the Company's journey.

More than just a visual identity, this logo represents the strategic transformation of the Company's business direction. Initially focused as a telecommunications tower company, the Company has now evolved into a service provider emphasizing the broad impact of connectivity on human life and various environments. The Company's logo consists of 3 key elements, namely symbol, wordmark, and parent brand endorsement, PT Telkom Indonesia (Persero) Tbk.



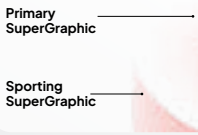

**Simbol**
Symbol

Simbol yang digunakan oleh Mitratel dirancang sederhana namun sarat makna, menggambarkan esensi merek Mitratel. Garis-garis 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.

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.

The symbol used by Mitratel is designed to be simple yet deeply meaningful, encapsulating the essence of the Mitratel brand. The interconnected and outward-radiating lines represent the towers built by Mitratel, symbolizing connectivity that extends to the most remote areas, linking people and places across 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

Anggaran Dasar Perseroan telah mengalami beberapa kali perubahan dan perubahan terakhir sebagaimana tertuang dalam Akta Pernyataan Keputusan RUPS Tahunan Perseroan No. 58 tanggal 22 April 2022 dan Akta Pernyataan Keputusan Di Luar Rapat Dewan Komisaris No. 14 tanggal 16 Desember 2024, yang mana kedua akta tersebut dibuat dihadapan Notaris Ashoya Ratam, SH, MKn Notaris di Jakarta. Maksud dan tujuan Perseroan 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, Perseroan dapat melakukan kegiatan usaha sebagai berikut.

### Business Activities According to the Latest Articles of Association

The Company's Articles of Association have undergone several amendments and the latest amendment as stated in the Deed of Annual GMS Resolutions No. 58 dated April 22, 2022, and the Deed of Board of Commissioners' Circular Meeting Decisions No. 14 dated December 16, 2024, both of which were made before Notary Ashoya Ratam, SH, MKn, a Notary in Jakarta. The purpose and objective of the Company are to conduct business in the field of telecommunication tower business and its ecosystem, including digital support services for mobile infrastructure, as well as the optimized use of the Company's resources. To achieve these purposes and objectives, the Company may carry out the following business activities.

| Kegiatan Usaha Berdasarkan Anggaran Dasar | Kegiatan Usaha yang Dijalankan pada Tahun 2024<br>Business Activities Carried Out in 2024 | | Business Activities Based on the Articles of Association |
|---|---|---|---|
| | Telah Dijalankan<br>Carried Out | Belum/Tidak Dijalankan<br>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
## Products and Services

Sebagai perusahaan terkemuka di bidang infrastruktur telekomunikasi, Mitratel berkomitmen untuk menyediakan solusi yang inovatif dan berkelanjutan bagi pelanggan di seluruh Indonesia. Dengan pengalaman yang luas dan jaringan infrastruktur yang tersebar hingga ke pelosok negeri, Mitratel mendukung kemajuan teknologi dan konektivitas untuk memenuhi kebutuhan masyarakat yang semakin dinamis. Produk dan jasa yang ditawarkan Mitratel meliputi:

### *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 *site* 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 site mikro baru dengan ketinggian kurang dari 30 meter untuk kebutuhan luar ruangan. Perseroan menawarkan layanan *base transceiver station hotel* (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 *fiber optic* yang lebih efisien.

   Untuk solusi dalam ruangan, Perseroan menyediakan *in-building system* (IBS) dalam bentuk *distributed antenna system* (DAS) yang dirancang untuk meningkatkan cakupan jaringan di dalam ruangan dengan memberikan layanan IBS DAS untuk beberapa operator selular secara bersama.

### *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.

As a leading company in the telecommunications infrastructure sector, Mitratel is committed to providing innovative and sustainable solutions for customers across Indonesia. With extensive experience and a widespread infrastructure network reaching even remote areas, Mitratel supports technological advancement and connectivity to meet the increasingly dynamic needs of society. The products and services offered by Mitratel include:

### Tower Leasing

#### 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 transceiver station hotel (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 fiber optic 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 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.

## *Tower Fiberization*

*Tower fiberization* adalah layanan yang menyediakan infrastruktur konektivitas dengan menghubungkan menara telekomunikasi ke jaringan serat optik. Layanan ini bertujuan untuk meningkatkan kualitas dan kapasitas jaringan telekomunikasi melalui konektivitas berbasis serat optik yang andal.

## *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.

## *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 network operator* (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.*

## *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.

## Reseller

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 is a service that provides connectivity infrastructure by linking telecommunication towers to fiber optic networks. This service aims to enhance the quality and capacity of telecommunication networks through reliable fiber optic-based connectivity.

## Power as a Service

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 the form 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

A service that provides Micro Data Center (Micro DC) infrastructure solutions at tower locations to support high-speed connectivity and low-latency services for mobile network operator (MNO) 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

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.

## Managed Service

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
## Operational Areas



Mitratel memiliki portofolio menara terbesar di Indonesia dengan jangkauan lokasi strategis yang tersebar di seluruh wilayah nasional. Keunggulan ini memberikan posisi yang kuat bagi Perseroan untuk memenuhi kebutuhan pengembangan dan perluasan jaringan, baik di daerah perkotaan maupun di pedesaan di seluruh negeri.

Mitratel has the largest tower portfolio in Indonesia, with strategically located sites spread across the entire nation. This advantage positions the Company strongly to meet the demands of network development and expansion, both in urban and rural areas throughout the country.




| Wilayah<br>Areas | Menara<br>Tower<br>(Unit) | *Tenant*<br>(Unit) | *Tenancy Ratio*<br>(x) | Fiber<br>(km) |
|---|---|---|---|---|
| Sumatra | 11.426 | 16.740 | 1,47 | 9.989 |
| Kalimantan | 3.780 | 5.485 | 1,45 | 4.774 |
| Jawa<br>Java | 16.154 | 26.442 | 1,64 | 25.387 |
| Bali dan Nusa Tenggara<br>Bali and Nusa Tenggara | 2.640 | 3.895 | 1,48 | 1.708 |
| Sulawesi | 3.656 | 5.339 | 1,46 | 8.807 |
| Maluku dan Papua<br>Maluku and Papua | 1.748 | 1.967 | 1,13 | 374 |
| **Total** | **39.404** | **59.868** | **1,52** | **51.039** |

# Jaringan Kantor
# Office Network

## Kantor Pusat / Head Office

Telkom Landmark Tower Lt. 25–27, 50
Jl. Jend. Gatot Subroto Kav. 52
Jakarta 12710, Indonesia
: 021 2793 3363
: 080 0122 4477
: mitratel@mitratel.co.id
: www.mitratel.co.id

## Area 1

*Regional Office* Sumatera Bagian Utara / Regional Office of North Sumatra
Gedung Graha Merah Putih Lt. 6
Jl. Putri Hijau No. 1
Medan 20111
: 061 4200 1037, 061 4200 1038

*Regional Office* Sumatera Bagian Tengah / Regional Office of Central Sumatra
Gedung Graha Merah Putih Lt. 7
Jl. Jend. Sudirman No. 199
Pekanbaru 28116
: 0761 567 255

*Regional Office* Sumatera Bagian Selatan / Regional Office of South Sumatra
Gedung Telkom Lt. 7
Jl. Jend. Sudirman Sp. Kodam No. 459
Palembang 39172
: 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 Lt. 2
Jl. Garnisun No. 1
Semanggi, Setiabudi
Jakarta Selatan 12930
: 021 2524 790

*Regional Office* Jawa Barat / Regional Office of West Java Gedung Graha Merah Putih Telkom Lt. 2
Jl. Japati No. 1
Sadang Serang, Coblong
Bandung 40133
: 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
: 031 8271 890

*Regional Office* Jawa Tengah / Regional Office of Central Java
Gedung PT Telkom Lt. 8
Jl. Pahlawan No. 10
Semarang 50249
: 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 Lt. 2
Jl. Serma Gede No. 13
Denpasar 80114
: 0361 229 521, 0361 231 019, 0361 234 097

## Area 4

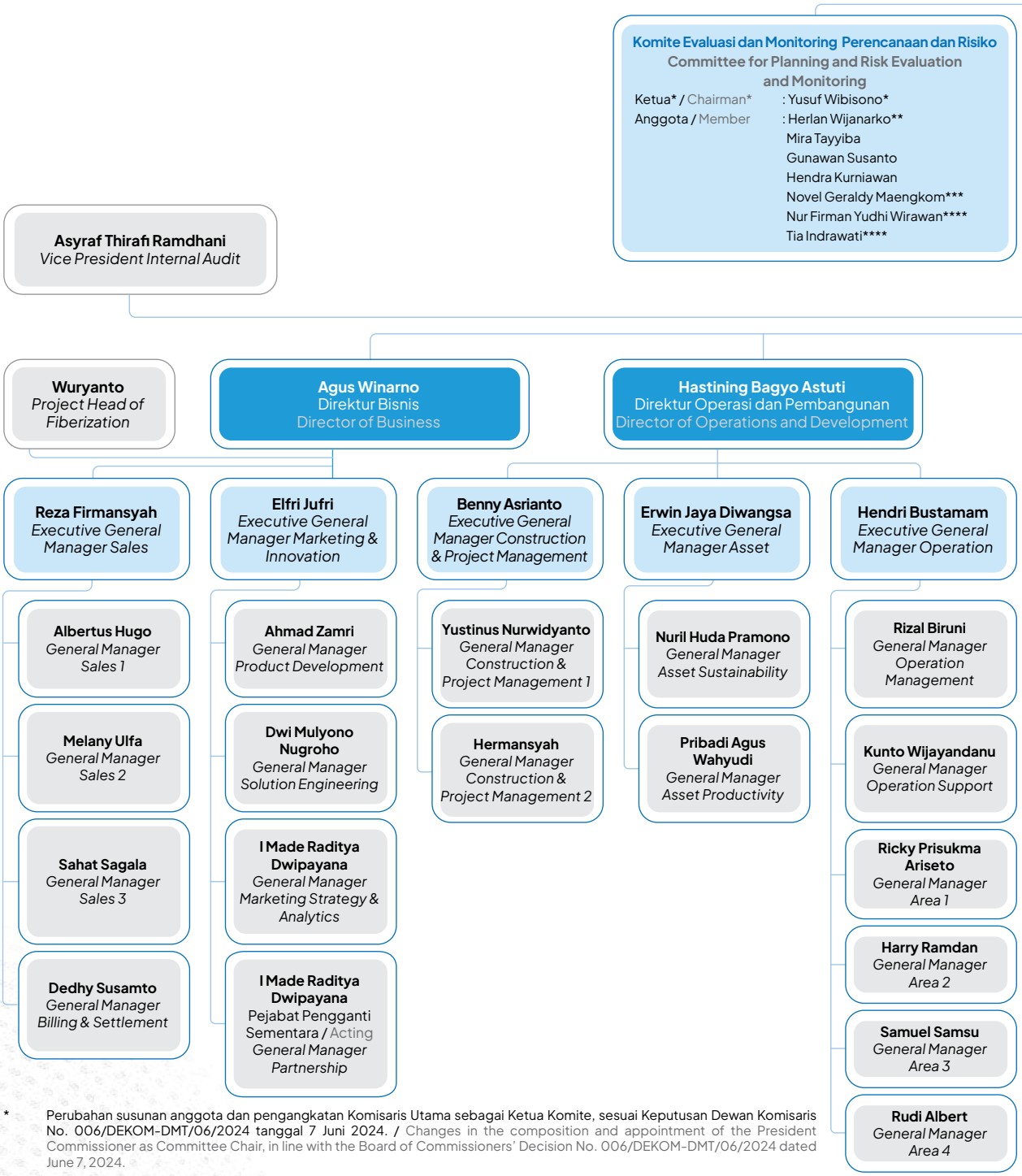
*Regional Office* Sulawesi / Regional Office of Sulawesi
Gedung Telkom Infra Maintenance
Jl. AP Pettarani No. 4
Makassar 90222
: 0411 8880 33

*Regional Office* Kalimantan / Regional Office of Kalimantan
Jl. MT Haryono No. 169
Damai Baru, Balikpapan Selatan
Kalimantan Timur 76114
: 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
: 0967 5160 554

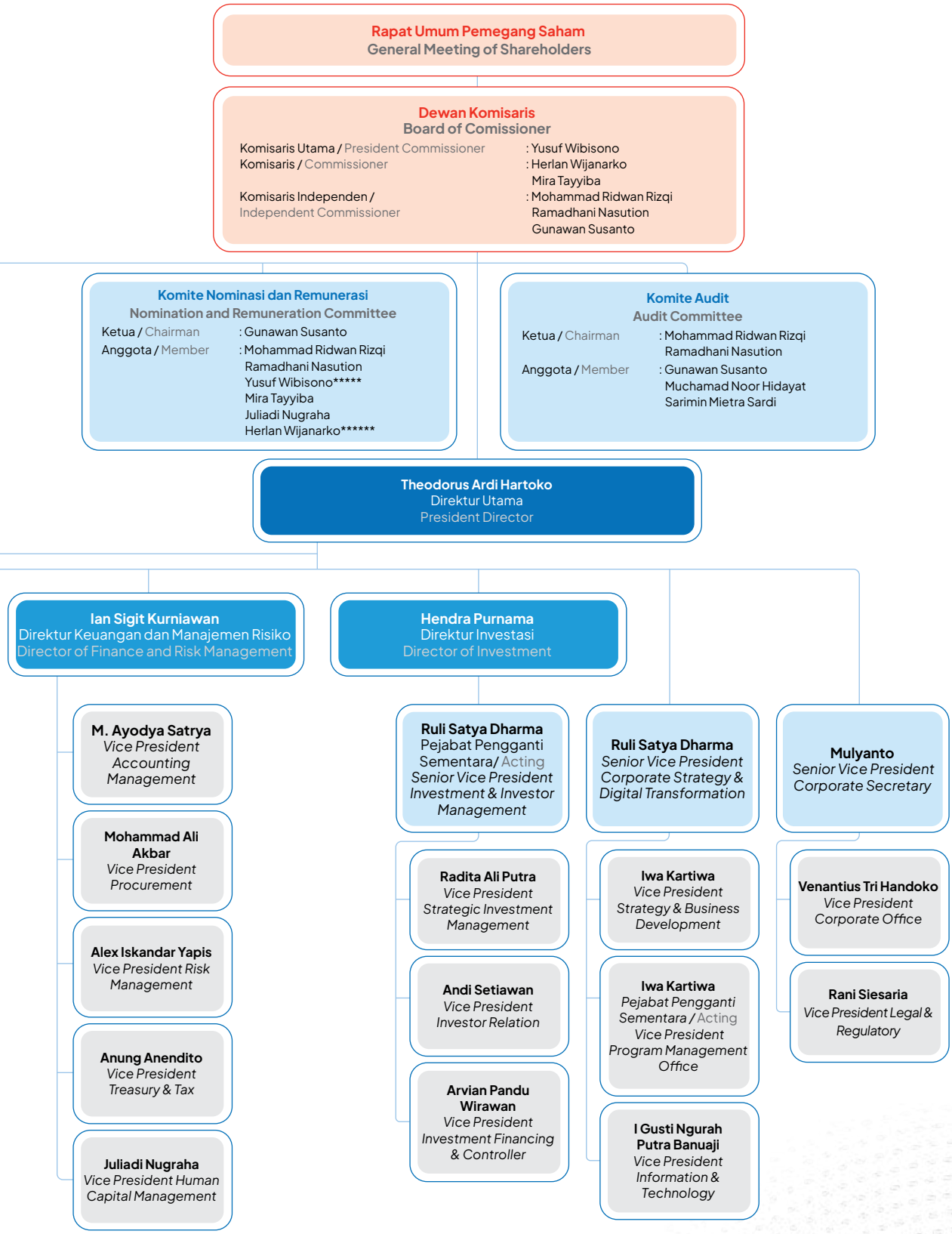


# Struktur Organisasi
## Organizational Structure




* Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024. / Changes in the composition and appointment of the President Commissioner as Committee Chair, in line with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.

** Menjabat sebagai ketua dan anggota Komite sampai 7 Juni 2024 berdasarkan Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024. / Served as Chair and Member of the Committee until June 7, 2024, based on the changes in committee composition and the appointment of the President Commissioner as Chair of the Committee, in accordance with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.




*** Penambahan anggota, sesuai Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024. / Addition of members, in line with the Board of Commissioners' Decision No. 032/DEKOM-DMT/07/2024 dated July 24, 2024.

**** Pergantian anggota, sesuai Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024. / Replacement of members, in line with the Board of Commissioners' Decision No. 070/DEKOM-DMT/11/2024 dated November 29, 2024.

***** Tidak menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024. / No longer serving as a member of the Nomination and Remuneration Committee since June 11, 2024.

****** Menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024, sesuai dengan Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tentang Perubahan Susunan Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk. / Serving as a member of the Nomination and Remuneration Committee starting June 11, 2024, in accordance with the Board of Commissioners' Decision No. 003/DEKOM-DMT/06/2024 on Changes in the Composition of the Nomination and Remuneration Committee of PT Dayamitra Telekomunikasi Tbk.

# Profil Dewan Komisaris
## Board of Commissioners Profile



## Yusuf Wibisono

**Komisaris Utama**
President Commissioner

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 56 tahun<br>56 years old | Jakarta |

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

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 (2023–2028).

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 (2023–2028).

### Riwayat Pendidikan / 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).

### Perjalanan Karier / Work Experience

- 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).

- 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 at PT Telkom Indonesia (Persero) Tbk (2015–2018).
- Vice President of Wholesale & International Development at PT Telkom Indonesia (Persero) Tbk (2013–2015).
- Vice President of Wholesale & International Business Strategy at PT Telkom Indonesia (Persero) Tbk (2012–2013).

### Rangkap Jabatan / Concurrent Position

- Ketua Komite Evaluasi dan Monitoring Perencanaan dan Risiko Perseroan (sejak 2024).
- *Vice President Strategic Investment Digital Telco* PT Telkom Indonesia (Persero) Tbk (sejak 2018).

- Chairman of the Company's Planning and Risk Evaluation and Monitoring Committee (since 2024).
- Vice President of Strategic Investment Digital Telco at PT Telkom Indonesia (Persero) Tbk (since 2018).

### Hubungan Afiliasi / 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.



# Herlan Wijanarko

**Komisaris**
Commissioner

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 59 tahun<br>59 years old | Bandung |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

Keputusan RUPS Tahunan tanggal 14 April 2023 (2023–2028).

Annual GMS Resolutions dated April 14, 2023 (2023–2028).

## Riwayat Pendidikan / Educational Background

- Magister Manajemen Bisnis dari Sekolah Tinggi Manajemen Bisnis (2004).
- Sarjana Teknik Elektro dari Institut Teknologi Bandung (1989).

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

## Perjalanan Karier / Work Experience

- 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).

- Chairman of the Company's Planning and Risk Evaluation and Monitoring Committee (2023–2024).
- President Commissioner of the Company (2020–2023).
- President Director 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 / Concurrent Position

- Anggota Komite Nominasi dan Remunerasi Perseroan (sejak 2024).
- *Direktur Network & IT Solution* PT Telkom Indonesia (Persero) Tbk (sejak 2020).

- Member of the Company's Nomination and Remuneration Committee (since 2024).
- Director of Network & IT Solution at PT Telkom Indonesia (Persero) Tbk (since 2020).

## Hubungan Afiliasi / 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.



# Mira Tayyiba

**Komisaris**
Commissioner

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Wanita<br>Female | 53 tahun<br>53 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

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

Extraordinary GMS Resolution dated December 1, 2023 (2023–2028).

## Riwayat Pendidikan / 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 of Engineering, Faculty of Engineering, Universitas Indonesia (1996).

## Perjalanan Karier / 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 for 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 for Creative Economy Development, Coordinating Ministry for Economic Affairs (2017–2019).
- Deputy Assistant for Regional Economic Competitiveness Enhancement, Coordinating Ministry for 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 / Concurrent Position

- Direktur Jenderal Teknologi Pemerintah Digital, Kementerian Komunikasi dan Digital (sejak 2025).
- Anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko (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 for Planning and Risk (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 / 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.



# Mohammad Ridwan Rizqi Ramadhani Nasution

**Komisaris Independen**
**Independent Commissioner**

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 42 tahun<br>42 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

**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 / 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 / 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 / Work Experience

- Komisaris Independen PT Asuransi BRI Life (2015–2020).
- Komisaris Utama PT Mitra Sentosa Paramaabadi (2014–2016).

- Independent Commissioner of PT Asuransi BRI Life (2015–2020).
- President Commissioner of PT Mitra Sentosa Paramaabadi (2014–2016).

## Rangkap Jabatan / Concurrent Position

- Anggota Komite Nominasi dan Remunerasi Perseroan (sejak 2022).
- Ketua Komite Audit Perseroan (sejak 2020).
- Komisaris PT Majoris Asset Management (sejak 2016).

- Member of the Nomination and Remuneration Committee of the Company (since 2022).
- Chairman of the Audit Committee of the Company (since 2020).
- Commissioner of PT Majoris Asset Management (since 2016).

## Hubungan Afiliasi / 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 / 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.



# Gunawan Susanto

**Komisaris Independen**
Independent Commissioner

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 45 tahun<br>45 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

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

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

## Riwayat Pendidikan / Educational Background

Sarjana Teknik Elektro dan Mesin dari Universitas Indonesia (2000).

Bachelor's Degree in Electrical and Mechanical Engineering from Universitas indonesia (2000).

## Perjalanan Karier / Work Experience

- *Country Manager* PT AWS Indonesia (2018–2023).
- *President Director* PT IBM Indonesia (2000–2018).

- Country Manager PT AWS Indonesia (2018–2023).
- President Director PT IBM Indonesia (2000–2018).

## Rangkap Jabatan / Concurrent Position

- Anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko (sejak 2023).
- Ketua Komite Nominasi dan Remunerasi Perseroan (sejak 2023).
- Anggota Komite Audit Perseroan (sejak 2023).

- *Partners & Fund Director* Maven Asia Capital (sejak 2023).
- Komisaris PT YOT Muda Sukses (sejak 2016).

- Member of the Planning and Risk Evaluation and Monitoring Committee (since 2023).
- Chairman of the Nomination and Remuneration Committee (since 2023).
- Member of the Audit Committee of the Company (since 2023).

- Partners & Fund Director at Maven Asia Capital (since 2023).
- Commissioner of PT YOT Muda Sukses (since 2016).

## Hubungan Afiliasi / 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 / Statement of Independence

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

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

# Profil Direksi
## Board of Directors Profile



## Theodorus Ardi Hartoko

**Direktur Utama**
**President Director**

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 51 tahun<br>51 years old | Jakarta |

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

Keputusan RUPS Tahunan tanggal 22 April 2022 (2022–2025).

Annual GMS Resolutions dated April 22, 2022 (2022–2025).

### Riwayat Pendidikan / Educational Background

Sarjana Teknik Industri Sekolah Tinggi Teknologi Telkom (1995).

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

### Perjalanan Karier / 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 / Concurrent Position

Tidak memiliki rangkap jabatan.

Does not hold any concurrent position.

### Hubungan Afiliasi / 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**
**Director of Finance and Risk Management**

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 51 tahun<br>51 years old | Bandung |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

Keputusan RUPS Tahunan tanggal 22 April 2022 (2022–2027).

Annual GMS Resolutions dated April 22, 2022 (2022–2027).

## Riwayat Pendidikan / 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).

## Perjalanan Karier / 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 / Concurrent Position

Tidak memiliki rangkap jabatan.

Does not hold any concurrent position.

## Hubungan Afiliasi / 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**
Director of Operations and Development

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Wanita<br>Female | 53 tahun<br>53 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

Keputusan RUPS Tahunan tanggal 14 April 2023 (2023–2028).

Annual GMS Resolutions dated April 14, 2023 (2023–2028).

## Riwayat Pendidikan / 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).

## Perjalanan Karier / 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 at PT Infomedia Nusantara (2021–2023).
- Vice President of Customer Journey & Experience at PT Telekomunikasi Selular (2020–2021).
- Vice President of Product & Service Management at PT Telekomunikasi Selular (2014–2019).

## Rangkap Jabatan / Concurrent Position

Tidak memiliki rangkap jabatan.

Does not hold any concurrent position.

## Hubungan Afiliasi / 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**
Director of Business

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 52 tahun<br>52 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

Keputusan RUPS Tahunan tanggal 14 April 2023 (2023–2028).

Annual GMS Resolutions dated April 14, 2023 (2023–2028).

## Riwayat Pendidikan / Educational Background

Sarjana Teknis Industri Sekolah Tinggi Teknologi Telkom Bandung (1996).

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

## Perjalanan Karier / 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 at PT Telkom Indonesia (Persero) Tbk (2016–2020).

## Rangkap Jabatan / Concurrent Position

Tidak memiliki rangkap jabatan.

Does not hold any concurrent position.

## Hubungan Afiliasi / 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**
**Director of Investment**

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 51 tahun<br>51 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

Keputusan RUPS Tahunan tanggal 22 April 2022 (2022–2026).

Annual GMS Resolutions dated April 22, 2022 (2022–2026).

## Riwayat Pendidikan / 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).

## Perjalanan Karier / 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 at Capsquare Asia Planners (2009–2011).
- Assistant Vice President — Corporate Finance at DBS Vickers Securities Indonesia (2007–2008).
- Assistant Vice President — Investment Banking at PT Mandiri Sekuritas (2003–2007).
- Corporate Finance Officer at PT Bhakti Capital Indonesia Tbk (2001–2003).

## Rangkap Jabatan / Concurrent Position

Sekretaris Perusahaan Perseroan (sejak 2021).

Corporate Secretary of the Company (since 2021).

## Hubungan Afiliasi / 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.

## Perubahan Komposisi Anggota Dewan Komisaris Direksi dan Alasan Perubahannya

Tidak terdapat perubahan komposisi anggota Dewan Komisaris dan Direksi Perseroan di tahun 2024. Komposisi Dewan Komisaris dan Direksi Perseroan yang menjabat telah memenuhi ketentuan dalam Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

## Changes in the Composition of the Board of Commissioners and Board of Directors and the Reasons for the Changes

There were no changes in the composition of the Company's Board of Commissioners and Board of Directors in 2024. The current composition complies with the provisions of Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies.

# Profil Pejabat Eksekutif
## Executive Officers Profile



### Ruli Satya Dharma

***Senior Vice President Corporate Strategy & Digital Transformation* dan/and *Acting Senior Vice President Investor & Investment Management***

Warga Negara Indonesia, usia 45 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Manajemen dari Akademi Bisnis dan Finansial Indonesia dari Institute Perbanas pada tahun 2009. Beliau ditunjuk sebagai *Senior Vice President Corporate Strategy & Digital Transformation* dan *Acting Senior Vice President Investor & Investment Management* pada tahun 2022. Sebelumnya, pernah menjabat sebagai *Senior Vice President Corporate Strategy* Perseroan (2021–2022).

An Indonesian citizen, 45 years old, residing in Jakarta. He obtained a Master of Management degree from Akademi Bisnis dan Finansial Indonesia at Institute Perbanas (ABFI Perbanas Institute) in 2009. He was appointed as Senior Vice President Corporate Strategy & Digital Transformation and Acting Senior Vice President Investor & Investment Management in 2022. Previously, he served as Senior Vice President Corporate Strategy of the Company (2021–2022).



### Mulyanto

***Senior Vice President Corporate Secretary***

Warga Negara Indonesia, usia 52 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 2021. Sebelumnya, pernah menjabat sebagai *Vice President Legal & Corporate Secretary* (2019–2021).

An Indonesian citizen, 52 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 2021. Previously, he served as Vice President Legal & Corporate Secretary (2019–2021).



### Hendri Bustamam

***Executive General Manager Operation***

Warga Negara Indonesia, usia 52 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Manajemen dari Universitas Islam Sumatera 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).

An Indonesian citizen, 52 years old, residing in Jakarta. He obtained a Master of Management degree from Universitas Islam Sumatera 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).



## Elfri Jufri

***Executive General Manager Marketing & Innovation***

Warga Negara Indonesia, usia 51 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 Manager Marketing & Innovation* pada tahun 2022. Sebelumnya, pernah menjabat sebagai *General Manager Construction Telkom Group (2021–2022).*

An Indonesian citizen, 51 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 Manager Marketing & Innovation in 2022. Previously, he served as General Manager Construction Telkom Group (2021–2022).



## Reza Firmansyah

***Executive General Manager Sales***

Warga Negara Indonesia, usia 39 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).

An Indonesian citizen, 39 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).



## Erwin Jaya Diwangsa

***Executive General Manager Asset***

Warga Negara Indonesia, usia 51 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).

An Indonesian citizen, 51 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).



## Benny Asrianto

***Executive General Manager Construction & Project Management***

Warga Negara Indonesia, usia 51 tahun, dan berdomisili di Jakarta. Memperoleh gelar Magister Teknik Manajemen Industri dari Institut Teknologi Bandung pada tahun 2000. Beliau ditunjuk sebagai *Executive General Manager Construction & Project Management* pada tahun 2023. Sebelumnya, pernah menjabat sebagai *Executive General Manager Operation* (2022–2023).

An Indonesian citizen, 51 years old, residing in Jakarta. He obtained a Master's degree in Industrial Engineering Management from Institut Teknologi Bandung in 2000. He was appointed as Executive General Manager Construction & Project Management in 2023. Previously, he served as Executive General Manager Operation (2022–2023).

## Pejabat Eksekutif Lainnya
## Other Executive Officers

**Ahmad Zamri**
*General Manager Product Development*

**Albertus Hugo**
*General Manager Sales 1*

**Alex Iskandar Yapis**
*Vice President Risk Management*

**Andi Setiawan**
*Vice President Investor Relation*

**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*

**Harry Ramdan**
*General Manager Area Office* Jabodetabek & Jabar

**Hermansyah**
*General Manager Construction & Project Management 2*

**I Gusti Ngurah Putra Banuaji**
*Vice President Information & Technology*

**I Made Raditya Dwipayana**
*General Manager Marketing Strategy & Analytics* & Pejabat Pengganti Sementara *General Manager Partnership*
General Manager Marketing Strategy & Analytics & Acting General Manager Partnership

**Iwa Kartiwa**
*Vice President Strategy & Business Development* & Pejabat Pengganti Sementara *Vice President Program Management Office*
Vice President Strategy & Business Development & Acting Vice President Management Office Program

**Juliadi Nugraha**
*Vice President Human Capital Management*

**Kunto Wijayandanu**
*General Manager Operation Support*

**M. Ayodya Satrya**
*Vice President Accounting Management*

**Melany Ulfa**
*General Manager Sales 2*

**Mohammad Ali Akbar**
*Vice President Procurement*

**Nuril Huda Pramono**
*General Manager Asset Sustainability*

**Pribadi Agus Wahyudi**
*General Manager Asset Productivity*

**Radita Ali Putra**
*Vice President Strategic Investment Management*

**Rani Siesaria**
*Vice President Legal & Regulatory*

**Ricky Prisukma Ariseto**
*General Manager Area Office* Sumatera

**Rizal Biruni**
*General Manager Operation Management*

**Rudi Albert**
*General Manager Area Pamasuka*

**Sahat Sagala**
*General Manager Sales 3*

**Samuel Samsu**
*General Manager Area Office* Jawa Bali & Nusa Tenggara

**Venantius Tri Handoko**
*Vice President Corporate Office*

**Wuryanto**
*Project Head of Fiberization*

**Yustinus Nurwidyanto**
*General Manager Construction & Project Management 1*

# Informasi Pemegang Saham
Shareholders Information

## Komposisi Pemegang Saham
Shareholders Composition

| Uraian<br>Description | 1 Januari 2024<br>January 1, 2024 | | 31 Desember 2024<br>December 31, 2024 | |
|---|---|---|---|---|
| | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) |
| **Kepemilikan Saham Lebih Dari 5%**<br>**Shareholding More Than 5%** | | | | |
| PT Telkom Indonesia (Persero) Tbk | 60.021.928.043 | 71,9 | 60.021.928.043 | 71,9 |
| Pemerintah Singapura<br>Government of Singapore | 4.619.585.700 | 5,5 | 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%**<br>**Shareholding Less Than 5%** | | | | |
| Masyarakat (<5%)<br>Public | 12.984.956.101 | 15,5 | 12.065.421.401 | 14,4 |
| Saham Treasuri<br>Treasury Share | 932.900.000 | 1,1 | 2.028.845.900 | 2,4 |
| **Total** | **83.552.719.544** | **100,0** | 83.559.636.344 | 100,0 |

## Komposisi Pemegang Saham yang Memiliki 5% atau Lebih Saham
Composition of Shareholders Holding 5% or More Shares

| Uraian<br>Description | 1 Januari 2024<br>January 1, 2024 | | 31 Desember 2024<br>December 31, 2024 | |
|---|---|---|---|---|
| | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) |
| PT Telkom Indonesia (Persero) Tbk | 60.021.928.043 | 71,9 | 60.021.928.043 | 71,9 |
| Pemerintah Singapura<br>Government of Singapore | 4.619.585.700 | 5,5 | 4.450.091.300 | 5,3 |
| PT Maleo Investasi Indonesia | 4.993.349.700 | 6,0 | 4.993.349.700 | 6,0 |
| **Total** | **69.634.863.443** | **83,4** | 69.465.369.043 | 83,2 |

## Komposisi Pemegang Saham Masyarakat dengan Kepemilikan Saham Masing-Masing Kurang dari 5%
## Composition of Public Shareholders with Ownership of Less Than 5%

| Uraian<br>Description | 1 Januari 2024<br>January 1, 2024 | | 31 Desember 2024<br>December 31, 2024 | |
|---|---|---|---|---|
| | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) |
| Institusi Lokal<br>Local Institutions | 4.300.649.893 | 5,1 | 4.465.831.880 | 5,3 |
| Institusi Asing<br>Foreign Institutions | 8.172.725.012 | 9,8 | 8.222.561.705 | 9,8 |
| Individu Lokal<br>Local Individuals | 1.443.727.400 | 1,7 | 1.404.908.716 | 1,7 |
| Individu Asing<br>Foreign Individuals | 753.600 | 0,0 | 965.000 | 0,0 |
| **Total** | **13.917.855.905** | **16,6** | 14.094.267.301 | 16,8 |

## Komposisi Kepemilikan Saham Langsung oleh Anggota Dewan Komisaris dan Direksi
## Composition of Direct Shareholding by Members of the Board of Commissioners and Board of Directors

| Nama<br>Name | Jabatan<br>Position | 1 Januari 2024<br>January 1, 2024 | | 31 Desember 2024<br>December 31, 2024 | |
|---|---|---|---|---|---|
| | | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) |
| Yusuf Wibisono | Komisaris Utama<br>President Commissioner | 112.500 | 0,00013 | 112.500 | 0,00013 |
| Herlan Wijanarko | Komisaris<br>Commissioner | 3.994.800 | 0,00478 | 3.994.800 | 0,00478 |
| Mira Tayyiba | Komisaris<br>Commissioner | - | - | - | - |
| Mohammad Ridwan Rizqi Ramadhani Nasution | Komisaris Independen<br>Independent Commissioner | - | - | - | - |
| Gunawan Susanto | Komisaris Independen<br>Independent Commissioner | - | - | - | - |
| Theodorus Ardi Hartoko | Direktur Utama<br>President Director | 6.862.700 | 0,00821 | 8.162.700 | 0,00977 |
| Ian Sigit Kurniawan | Direktur Keuangan dan Manajemen Risiko<br>Director of Finance and Risk Management | 2.100.000 | 0,00251 | 2.100.000 | 0,00251 |
| Hastining Bagyo Astuti | Direktur Operasi dan Pembangunan<br>Director of Operations and Development | 307.100 | 0,00037 | 307.100 | 0,00037 |
| Agus Winarno | Direktur Bisnis<br>Director of Business | 157.500 | 0,00019 | 157.500 | 0,00019 |
| Hendra Purnama | Direktur Investasi<br>Director of Investment | 3.430.000 | 0,00411 | 5.130.000 | 0,00614 |

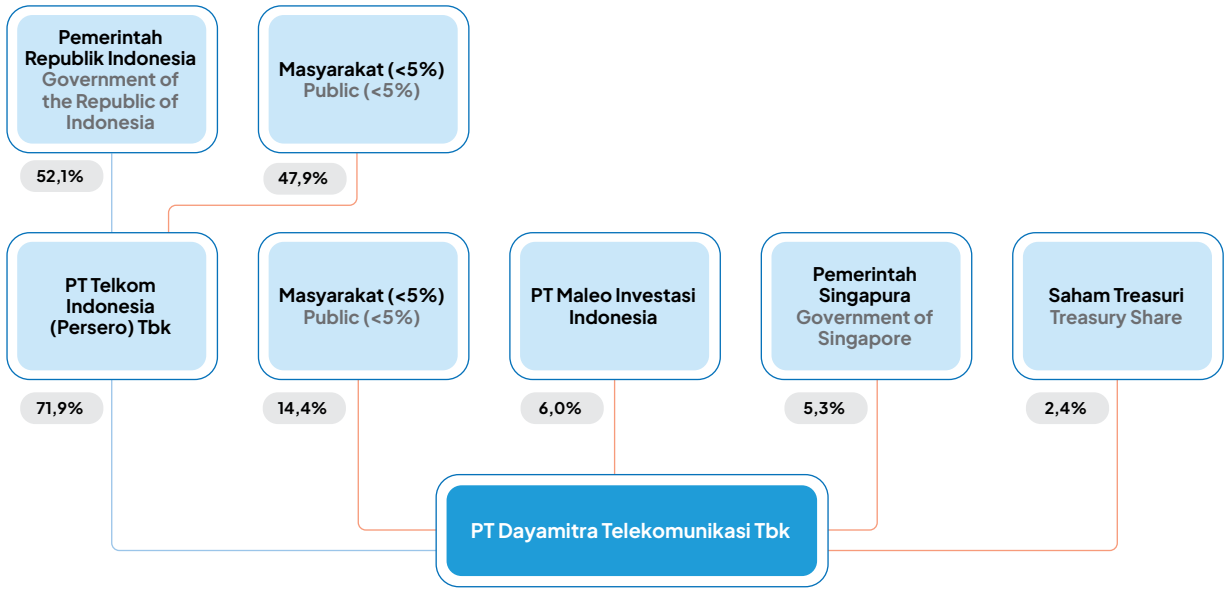
## Komposisi Kepemilikan Saham Tidak Langsung oleh Anggota Dewan Komisaris dan Direksi
## Composition of Indirect Share Ownership by Members of the Board of Commissioners and Board of Directors

| Nama<br>Name | Jabatan<br>Position | 1 Januari 2024<br>January 1, 2024 | | 31 Desember 2024<br>December 31, 2024 | |
|---|---|---|---|---|---|
| | | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) |
| Yusuf Wibisono | Komisaris Utama<br>President Commissioner | - | - | - | - |
| Herlan Wijanarko | Komisaris<br>Commissioner | - | - | - | - |
| Mira Tayyiba | Komisaris<br>Commissioner | - | - | - | - |
| Mohammad Ridwan Rizqi Ramadhani Nasution | Komisaris Independen<br>Independent Commissioner | - | - | - | - |
| Gunawan Susanto | Komisaris Independen<br>Independent Commissioner | - | - | - | - |
| Theodorus Ardi Hartoko | Direktur Utama<br>President Director | - | - | - | - |
| Ian Sigit Kurniawan | Direktur Keuangan dan Manajemen Risiko<br>Director of Finance and Risk Management | - | - | - | - |
| Hastining Bagyo Astuti | Direktur Operasi dan Pembangunan<br>Director of Operations and Development | - | - | - | - |
| Agus Winarno | Direktur Bisnis<br>Director of Business | - | - | - | - |
| Hendra Purnama | Direktur Investasi<br>Director of Investment | - | - | - | - |

## Kepemilikan Saham Berdasarkan Klasifikasi
## Shareholding by Classification

| Uraian<br>Description | 1 Januari 2024<br>January 1, 2024 | | | 31 Desember 2024<br>December 31, 2024 | | |
|---|---|---|---|---|---|---|
| | Jumlah Pemegang Saham<br>Number of Shareholder | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) | Jumlah Pemegang Saham<br>Number of Shareholder | Jumlah Lembar Saham<br>Number of Shares | Kepemilikan Saham<br>Share Ownership (%) |
| Institusi Lokal<br>Local Institutions | 333 | 69.315.927.832 | 83,0 | 229 | 69.481.109.623 | 83,2 |
| Institusi Asing<br>Foreign Institutions | 155 | 12.792.310.712 | 15,3 | 152 | 12.672.653.005 | 15,2 |
| Individu Lokal<br>Local Individuals | 24.055 | 1.443.727.400 | 1,7 | 20.213 | 1.404.908.716 | 1,7 |
| Individu Asing<br>Foreign Individuals | 37 | 753.600 | 0,0 | 38 | 965.000 | 0,0 |
| **Total** | **24.580** | **83.552.719.544** | **100,0** | 20.632 | 83.559.636.344 | 100,0 |

## Struktur Pemegang Saham Utama dan Pengendali
## Structure of Major and Controlling Shareholders




**Keterangan / Explanation:**

Jalur Pengendali
Controlling Shareholder

Jalur Non-Pengendali
Non-controlling Shareholder

Per 31 Desember 2024, Pemegang Saham Utama dan Pengendali Perseroan adalah PT Telkom Indonesia (Persero) Tbk. Sedangkan, pemilik manfaat dari Perseroan adalah Pemerintah Republik Indonesia.

As of December 31, 2024, the Company's Majority and Controlling Shareholder is PT Telkom Indonesia (Persero) Tbk. Meanwhile, the beneficial owner of the Company is the Government of the Republic of Indonesia.

# Kronologi Pencatatan Saham
## Share Listing Chronology

| Tanggal Pencatatan<br>Listing Date | Uraian<br>Description | Jumlah Saham yang Diterbitkan (Lembar Saham)<br>Number of Issued Shares (Shares) | Nilai Nominal<br>Par Value (Rp) | Harga Penawaran<br>Offering Price (Rp) | Jumlah Saham Tercatat (Lembar Saham)<br>Number of Listed Shares (Shares) | Lembaga Pencatatan Saham<br>Stock Listing Institution |
|---|---|---|---|---|---|---|
| 22 November 2021<br>November 22, 2021 | **Penawaran Umum Saham Perdana**<br>Initial Public Offering (IPO) | 23.493.524.800 | 228 | 800 | 83.515.452.844 | Bursa Efek Indonesia<br>Indonesia Stock Exchange |
| 13 Desember 2022<br>December 13, 2022 | **Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap I**<br>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<br>December 22, 2023 | **Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Dikarenakan Pelaksanaan MESOP Tahap II**<br>Issued and Paid-up Capital Increase due to the Exercise of MESOP Phase II | 13.425.200 | 228 | 636 | 83.552.719.544 | |
| 7 November 2024<br>November 7, 2024 | **Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Hasil Pelaksanaan Opsi MESOP Tahap II dan III**<br>Issued and Paid-up Capital Increase due to the Exercise of MESOP Options Phase II and III | 600.400 | 228 | Tahap II: 636<br>Tahap III: 582<br>Phase II: 636<br>Phase III: 582 | 83.553.319.944 | |
| 8 November 2024<br>November 8, 2024 | **Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Hasil Pelaksanaan Opsi MESOP Tahap II dan III**<br>Issued and Paid-up Capital Increase due to the Exercise of MESOP Options Phase II and III | 1.868.300 | 228 | Tahap II: 636<br>Tahap III: 582<br>Phase II: 636<br>Phase III: 582 | 83.555.188.244 | |
| 15 November 2024<br>November 15, 2024 | **Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Hasil Pelaksanaan Opsi MESOP Tahap II dan III**<br>Issued and Paid-up Capital Increase due to the Exercise of MESOP Options Phase II and III | 37.700 | 228 | Tahap II: 636<br>Tahap III: 582<br>Phase II: 636<br>Phase III: 582 | 83.555.225.944 | |
| 29 November 2024<br>November 29, 2024 | **Peningkatan Modal Ditempatkan dan Modal Disetor Perseroan Hasil Pelaksanaan Opsi MESOP Tahap II dan III**<br>Issued and Paid-up Capital Increase due to the Exercise of MESOP Options Phase II and III | 44.700 | 228 | Tahap II: 636<br>Tahap III: 582<br>Phase II: 636<br>Phase III: 582 | 83.555.270.644 | |

# Indeks Saham Perusahaan
## Company Stock Index

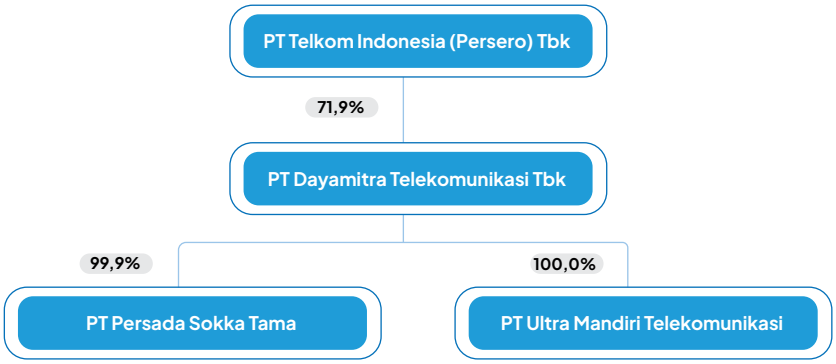
Indeks saham merupakan ukuran statistik yang mencerminkan keseluruhan pergerakan harga atas sekumpulan saham yang dipilih berdasarkan kriteria dan metodologi tertentu serta dievaluasi secara berkala. Pada tahun 2024, saham Perseroan dengan kode MTEL menjadi konstituen dari beberapa indeks yang ada di Bursa Efek Indonesia, yaitu LQ45, ISSI, ESG Quality 45 IDX KEHATI, ESG Sector Leaders IDX KEHATI, JII70, IDX80, KOMPAS100, MNC36, SMinfra18, IDXBUMN20, IDXMESBUMN17, dan IDXLQ45LCL. Indeks-indeks tersebut menunjukkan bahwa Mitratel telah mempertahankan posisi atau menjadi konstituen baru di berbagai indeks saham utama, yang mencerminkan likuiditas dan fundamental yang positif.

A stock index is a statistical measure that reflects the overall movement of stock prices selected based on specific criteria and methodologies, which are periodically evaluated. In 2024, the Company's stock, with the ticker code MTEL, became a constituent of several indices on Indonesia Stock Exchange, including LQ45, ISSI, ESG Quality 45 IDX KEHATI, ESG Sector Leaders IDX KEHATI, JII70, IDX80, KOMPAS100, MNC36, SMinfra18, IDXBUMN20, IDXMESBUMN17, and IDXLQ45LCL. These indices indicate that Mitratel has maintained its position or become a new constituent in various major stock indices, reflecting strong liquidity and positive fundamentals.

# Kronologi Pencatatan Efek Lainnya
## Other Securities Listing Chronology

| Nama Efek<br>Security Name | Tanggal Penerbitan<br>Issuance Date | Tanggal Jatuh Tempo<br>Maturity Date | Mata Uang<br>Currency | Jumlah (juta Rupiah)<br>Amount (million Rupiah) | Tingkat Suku Bunga<br>Interest Rate (%) | Peringkat Saat Diterbitkan<br>Rating at Issuance | Peringkat Terakhir<br>Latest Rating | Status Pembayaran<br>Payment Status | Wali Amanat<br>Trustee |
|---|---|---|---|---|---|---|---|---|---|
| *Medium Term Notes* (MTN) | 26 September 2023<br>September 26, 2023 | 6 Oktober 2024<br>October 6, 2024 | Rupiah | 550.000 | 6,2 | idAAA | idAAA | Lunas<br>Paid Off | PT Bank Mandiri (Persero) Tbk |
| Obligasi Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024<br>Sustainable Bond I Dayamitra Telekomunikasi Phase I Year 2024 | 4 Juli 2024<br>July 4, 2024 | 14 Juli 2025<br>July 14, 2025 | Rupiah | 240.225 | 6,5 | idAAA (*Triple* A) | idAAA (*Triple* A) | Belum Lunas<br>Not yet Paid Off | PT Bank Tabungan Negara (Persero) Tbk |
| Sukuk Ijarah Berkelanjutan I Dayamitra Telekomunikasi Tahap I Tahun 2024<br>Sustainable Sukuk Ijarah I Dayamitra Telekomunikasi Phase I Year 2024 | 4 Juli 2024<br>July 4, 2024 | 14 Juli 2025<br>July 14, 2025 | Rupiah | 10.015 | 6,5 | idAAA(sy) (*Triple* A Syariah) | idAAA(sy) (*Triple* A Syariah) | Belum Lunas<br>Not yet Paid Off | PT Bank Tabungan Negara (Persero) Tbk |

# Struktur Korporasi
## Corporate Structure




# Entitas Anak, Perusahaan Asosiasi, dan Perusahaan Ventura
## Subsidiaries, Associates, and Joint Ventures

Per 31 Desember 2024, Perseroan memiliki 2 Entitas Anak dan tidak memiliki Entitas Asosiasi dan Perusahaan Ventura.

As of December 31, 2024, the Company has 2 subsidiaries and does not have any associate companies or joint ventures.

| Uraian<br>Description | Alamat<br>Address | Bidang Usaha<br>Line of Business | Kepemilikan Saham<br>Share Ownership (%) | Tahun Beroperasi<br>Year of Operation | Total Aset Sebelum Eliminasi (juta Rupiah)<br>Total Assets Before Elimination (million Rupiah) |
|---|---|---|---|---|---|
| PT Persada Sokka Tama | Persada Office Park, B Building, Lt. 7<br>Jl. KH Noer Ali No. 3A<br>Kayuringin Jaya, Bekasi Selatan<br>Kota Bekasi<br>Jawa Barat 17144<br>☎ : 021 8896 0077<br>: pst@persadasokkatama.com<br>: www.persadasokkatama.com | Penyediaan sarana-prasarana jaringan telekomunikasi<br>Provision of telecommunication network infrastructure | 99,9 | 2008 | 1.620.619 |
| PT Ultra Mandiri Telekomunikasi | The Ayoma Apartment<br>Jl. Raya Ciater Barat<br>Rawa Buntu, Serpong<br>Tangerang Selatan 15310<br>: CS@um-tel.com | Penyediaan sarana-prasarana jaringan telekomunikasi<br>Provision of telecommunication network infrastructure | 100,0 | 2019 | 365.752 |

### Jajaran Manajemen Entitas Anak
### Subsidiary Management Board

| Uraian<br>Description | Dewan Komisaris<br>Board of Commissioners | Direksi<br>Board of Directors |
|---|---|---|
| PT Persada Sokka Tama | Komisaris<br>Comissioner : Ganjar Daniswara | Direktur Utama<br>President Director : Edy Susilo<br>Direktur Bisnis dan Administrasi<br>Director of Business and Administration : Eko Santoso<br>Direktur Operasi dan Pembangunan<br>Director of Operations and Development : Deddy Agus Pramudia |
| PT Ultra Mandiri Telekomunikasi | Komisaris<br>Comissioner : Mochamad Ayodya Satrya Wirahadikusuma | Direktur<br>Director : Iwa Kartiwa |

# Akuntan Publik dan Kantor Akuntan Publik
## Public Accountant and Public Accounting Firm

Berdasarkan keputusan RUPS Tahunan Perseroan pada 31 Mei 2024 dan memperhatikan Berita Acara Klarifikasi dan Negosiasi Pekerjaan Jasa Audit PT Dayamitra Telekomunikasi Tbk Tahun Buku 2024, Dewan Komisaris yang telah diberi kuasa oleh Pemegang Saham telah menunjuk Kantor Akuntan Publik Purwantono, Sungkoro & Surja *(a member firm of Ernst & Young Global Limited)* untuk mengaudit Laporan Keuangan PT Dayamitra Telekomunikasi Tbk tahun buku 2024. Ketetapan ini tertuang dalam Surat Keputusan Dewan Komisaris No. 036/DEKOM-DMT/08/2024 tertanggal 16 Agustus 2024.

Based on the Annual GMS resolutions dated May 31, 2024, and considering the Minutes of Clarification and Negotiation of Audit Service Work for PT Dayamitra Telekomunikasi Tbk for the 2024 fiscal year, the Board of Commissioners, authorized by the Shareholders, has appointed Public Accounting Firm Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited) to audit the Financial Statements of PT Dayamitra Telekomunikasi Tbk for the 2024 fiscal year. This decision is stipulated in the Board of Commissioners' Decision No. 036/DEKOM-DMT/08/2024 dated August 16, 2024.

| | **Kantor Akuntan Publik Purwantono, Sungkoro & Surja (Anggota dari Ernst & Young Global)**<br>**Public Accounting Firm: Purwantono, Sungkoro & Surja (Member of Ernst & Young Global)** |
|---|---|
| **Nama Akuntan Publik**<br>Public Accountant Name | Hanny Widyastuti Sugianto, CPA |
| **Periode Penugasan**<br>Assignment Period | 2024 |
| **Alamat**<br>Address | Indonesia Stock Exchange Building<br>Tower 2, Lt. 7<br>Jl. Jend. Sudirman Kav. 52–53<br>Jakarta 12190<br>☎ : 021 5289 5000<br>: 021 5289 4100<br>: ey.com/ID |
| **Jasa yang Diberikan**<br>Services Provided | Jasa Audit:<br>Audit atas Laporan Keuangan Konsolidasian Perseroan tahun buku 2024.<br><br>Jasa Non-Audit:<br>*Limited review* atas Laporan Keuangan Perseroan posisi 30 Juni 2024.<br>Audit Services:<br>Audit of the Company's Consolidated Financial Statements for the 2024 fiscal year.<br><br>Non-Audit Services:<br>Limited review of the Company's Financial Statements as of June 30, 2024. |
| **Biaya**<br>Fees | Jasa Audit:<br>Rp1.653.000.000,00<br><br>Jasa Non-Audit:<br>Rp1.400.000.000,00<br>Audit Services:<br>Rp1,653,000,000.00<br><br>Non-Audit Services:<br>Rp1,400,000,000.00 |

# Lembaga dan Profesi Penunjang Pasar Modal
## Capital Market Supporting Institutions/Professions

| Uraian<br>Description | Nama<br>Name | Alamat<br>Address | Biaya<br>Fees<br>(Rp) |
|---|---|---|---|
| **Biro Administrasi Efek**<br>Securities Administration Bureau | PT Datindo Entrycom | Jl. Hayam Wuruk No. 28<br>Kebon Kelapa, Gambir<br>Jakarta 10120<br>☎ : 021 350 8077 | 215.380.000,00 |
| **Konsultan Hukum**<br>Legal Consultant | TnP Law Firm | Satrio Tower Lt. 15<br>Jl. Prof. Dr. Satrio Kav. C4<br>Jakarta 12950<br>☎ : 021 2251 3653<br>📠 : 021 2251 3655 | • Pelaksanaan RUPS Tahunan Tahun Buku 2023 sebesar Rp80.000.000,00.<br>• Biaya penunjang profesi konsultan hukum selama tahun 2024 untuk mendukung pelaksanaan program akuisisi tahun 2024 sebesar Rp4.021.700.000,00.<br>• Implementation of the Annual GMS for the 2023 Fiscal Year amounting to Rp80,000,000.00.<br>• Supporting costs for legal consultant services in 2024 to support the acquisition program amounting to Rp4,021,700,000.00. |
| **Notaris**<br>Notary | Ashoya Ratam SH, MKn | Jl. Suryo No. 54<br>Kebayoran Baru<br>Jakarta 12180<br>☎ : 021 2923 6060<br>📠 : 021 2923 6070 | • Pelaksanaan RUPS Tahunan Tahun Buku 2023 sebesar Rp28.000.000,00.<br>• Penyusunan Akta Peningkatan Modal Ditempatkan dan Disetor sebesar Rp20.000.000,00.<br>• Implementation of the Annual GMS for the 2023 Fiscal Year amounting to Rp28,000,000.00.<br>• Preparation of the Deed of Issued and Paid-up Capital Increase amounting to Rp20,000,000.00. |
| **Kantor Jasa Penilai Publik**<br>Public Appraisal Service Office | Nirboyo A Dewi A & Rekan (NDR) | Citylofts Sudirman Lt. 18, Unit 1815<br>Jl. KH Mas Mansyur Kav. 121<br>Jakarta Pusat 10220<br>☎ : 021 2555 8511<br>📠 : 021 5707 8537 | Biaya penunjang profesi kantor jasa penilai publik selama tahun 2024 untuk mendukung pelaksanaan program akuisisi tahun 2024 sebesar Rp6.996.748.500,00.<br>Supporting costs for public appraisal firm services in 2024 to support the acquisition program amounting to Rp6,996,748,500.00. |
| **Pencatatan Efek**<br>Securities Listing | Bursa Efek Indonesia | Bursa Efek Indonesia Building Tower I<br>Jl. Jend. Sudirman Kav. 52–53<br>Jakarta 12190<br>☎ : 150515<br>✉ : contactcenter@idx.co.id | 250.000.000,00 |
| **Wali Amanat**<br>Trustee | PT Bank Tabungan Negara (Persero) Tbk | Menara 2 BTN Lt. 8<br>Jl. HR Rasuna Said No. 1<br>Jakarta Selatan 12980<br>☎ : 0822 6959 1188<br>📠 : 021 6336 789<br>✉ : csd@btn.co.id | 100.000.000,00 |
| | PT Bank Mandiri (Persero) Tbk | Plaza Bank Mandiri Lt. 22<br>Jl. Jend. Gatot Subroto Kav. 36–38<br>☎ : 021 5265 045<br>📠 : 021 5274 477<br>✉ : waliamanat@bankmandiri.co.id | 100.000.000,00 |
| **Lembaga Pemeringkat Efek**<br>Credit Rating Agency | PT Pemeringkat Efek Indonesia | Equity Tower Lt. 30<br>Sudirman Central Business District Lot 9<br>Jl. Jend. Sudirman Kav. 52–53<br>☎ : 021 5096 8469<br>📠 : 021 5096 8468<br>✉ : nurul.maulina@pefindo.co.id | 5 basis poin dari penerbitan efek.<br>5 basis points from securities issuance. |

# Keanggotaan pada Asosiasi
## Membership in Associations

### Asosiasi Pengembang Infrastruktur Menara Telekomunikasi
### Association of Telecommunications Tower Infrastructure Developers (ASPIMTEL)

| | |
|---|---|
| **Skala**<br>**Scale** | Nasional<br>National |
| **Posisi Perseroan**<br>**Company Position** | Anggota serta Theodorus Ardi Hartoko selaku Direktur Utama Perseroan menjabat sebagai Ketua Umum asosiasi.<br>Member, along with Theodorus Ardi Hartoko as the President Director of the Company serving as the Chairman of the association. |
| **Tahun Keanggotaan**<br>**Year of Membership** | 2024 |
| **Tujuan Keanggotaan pada Asosiasi**<br>**Purpose of Membership in the Association** | Wadah komunikasi untuk memperoleh informasi terbaru terkait perkembangan telekomunikasi, termasuk akses pasar, keuangan, regulasi, serta solusi atas permasalahan pembangunan telekomunikasi.<br>A communication platform for obtaining the latest information on telecommunications developments, including market access, finance, regulations, and solutions to telecommunications infrastructure challenges. |

### Asosiasi Emiten Indonesia
### Indonesian Public Listed Companies Association

| | |
|---|---|
| **Skala**<br>**Scale** | Nasional<br>National |
| **Posisi Perseroan**<br>**Company Position** | Anggota<br>Member |
| **Tahun Keanggotaan**<br>**Year of Membership** | 2015 |
| **Tujuan Keanggotaan pada Asosiasi**<br>**Purpose of Membership in the Association** | Wadah komunikasi untuk mendapatkan akses lebih luas terhadap pasar, sumber daya keuangan, dan regulasi, serta menemukan solusi atas berbagai tantangan dalam pembangunan dan operasional telekomunikasi.<br>A communication platform to gain broader access to markets, financial resources, and regulations, as well as to find solutions to various challenges in telecommunications development and operations. |

### *Indonesia Corporate Secretary Association*

| | |
|---|---|
| **Skala**<br>**Scale** | Nasional<br>National |
| **Posisi Perseroan**<br>**Company Position** | Anggota<br>Member |
| **Tahun Keanggotaan**<br>**Year of Membership** | 2022 |
| **Tujuan Keanggotaan pada Asosiasi**<br>**Purpose of Membership in the Association** | Wadah komunikasi untuk memperoleh informasi terbaru terkait perkembangan regulasi pasar modal di Indonesia.<br>A communication platform for obtaining the latest information on capital market regulations in Indonesia. |

### Masyarakat Telematika Indonesia
### Indonesian Telematics Society

| | |
|---|---|
| **Skala**<br>**Scale** | Nasional<br>National |
| **Posisi Perseroan**<br>**Company Position** | Anggota<br>Member |
| **Tahun Keanggotaan**<br>**Year of Membership** | 2024 |
| **Tujuan Keanggotaan pada Asosiasi**<br>**Purpose of Membership in the Association** | Wadah komunikasi untuk memperoleh informasi dan inovasi terbaru mengenai perkembangan di sektor telematika di Indonesia dan mendapatkan kesempatan untuk menyalurkan aspirasi yang berkenaan dengan kebijakan regulasi di sektor telematika.<br>A communication platform for obtaining the latest information and innovations regarding developments in the telematics sector in Indonesia, as well as an opportunity to express aspirations related to regulatory policies in the telematics sector. |

**Gabungan Pelaksana Konstruksi Indonesia**
**Association of Indonesian National Construction Contractors**

| | |
|---|---|
| **Skala**<br>**Scale** | Nasional<br>National |
| **Posisi Perseroan**<br>**Company Position** | Anggota<br>Member |
| **Tahun Keanggotaan**<br>**Year of Membership** | 2024 |
| **Tujuan Keanggotaan pada Asosiasi**<br>**Purpose of Membership in the Association** | Wadah komunikasi untuk memperoleh informasi dan inovasi terbaru di bidang konstruksi, mendapatkan dukungan terkait peraturan dan kebijakan pemerintah, serta memperluas jaringan bisnis dan kesempatan kemitraan.<br>A communication platform for obtaining the latest information and innovations in the construction sector, gaining support related to government regulations and policies, as well as expanding business networks and partnership opportunities. |

**Asosiasi Penyelenggara Jaringan Telekomunikasi**
**Telecommunication Network Providers Association**

| | |
|---|---|
| **Skala**<br>**Scale** | Nasional<br>National |
| **Posisi Perseroan**<br>**Company Position** | Anggota<br>Member |
| **Tahun Keanggotaan**<br>**Year of Membership** | 2024 |
| **Tujuan Keanggotaan pada Asosiasi**<br>**Purpose of Membership in the Association** | Wadah komunikasi untuk memperoleh informasi terbaru terkait perkembangan telekomunikasi, termasuk akses pasar keuangan, regulasi, serta solusi atas permasalahan penggelaran jaringan telekomunikasi.<br>A communication platform for obtaining the latest updates on telecommunications developments, including financial market access, regulations, and solutions for network deployment challenges. |

# Informasi pada Situs Web Perusahaan
## Information on the Company Website

Mitratel berkomitmen menerapkan prinsip keterbukaan sesuai Peraturan Otoritas Jasa Keuangan No. 8/POJK.04/2015 tentang Situs Web Perusahaan Publik. Berdasarkan peraturan tersebut, Perseroan telah memuat dan memperbarui secara berkala 4 informasi utama pada situs web, yaitu informasi umum perusahaan, informasi bagi pemodal atau investor, tata kelola perusahaan, dan tanggung jawab sosial perusahaan. Situs web tersebut juga memuat informasi tentang berita terkini Perseroan serta peluang karier bagi masyarakat luas.

Selain berfungsi sebagai media komunikasi bagi pemangku kepentingan, situs web resmi Mitratel (**www.mitratel.co.id**) ini juga menjadi sarana promosi dan *branding* yang dikemas dengan desain menarik, navigasi sederhana, serta tersedia dalam Bahasa Indonesia dan Bahasa Inggris.

Mitratel is committed to implementing the principle of transparency in accordance with Financial Services Authority Regulation No. 8/POJK.04/2015 on Website of Public Company. Based on this regulation, the Company has regularly published and updated 4 key pieces of information on its website, such as general company information, investor-related information, corporate governance, and corporate social responsibility. The website also provides updates on the Company's latest news and career opportunities for the public.

In addition to serving as a communication platform for stakeholders, Mitratel's official website (**www.mitratel.co.id**) also functions as a promotional and branding tool, featuring an attractive design, simple navigation, and availability in both Indonesian and English.


Mitratel
Mitratel

# ANALISIS DAN PEMBAHASAN MANAJEMEN

## Management Discussion and Analysis



# Tinjauan Ekonomi
## Economic Overview

Disepanjang tahun 2024, situasi geopolitik global masih diwarnai oleh berlanjutnya konflik antara Rusia dan Ukraina serta konflik di wilayah Timur Tengah, antara Israel ke Palestina yang pada gilirannya memengaruhi kondisi perekonomian global, terutama karena meningkatnya harga energi. Sementara di Amerika Serikat, terpilihnya kembali Presiden Donald Trump memberi nuansa tersendiri akibat kebijakan *America First* yang juga dapat membawa pengaruh besar terhadap lanskap perekonomian global.

Dinamika geopolitik yang cepat telah berdampak pada perkembangan ekonomi dan pola pertumbuhan antarnegara, seiring dengan meningkatnya fragmentasi ekonomi dan perdagangan dunia. Ekonomi Amerika Serikat pada tahun 2024 tumbuh 2,8%, sedikit lebih rendah dari tahun sebelumnya 2,9% dan di saat yang sama menghadapi risiko meningkatnya inflasi apabila kebijakan tarif impor terhadap negara mitra dagangnya diberlakukan. Sementara itu, pertumbuhan ekonomi Tiongkok tercatat sebesar 5,0% pada tahun 2024, yang didorong oleh ekspor yang kuat dan didukung oleh berbagai stimulus pemerintah, sedangkan kawasan Uni Eropa mengalami pertumbuhan ekonomi yang cenderung melambat, yaitu sebesar 1,0% pada tahun 2024 terutama akibat melemahnya ekspor dan turunnya permintaan domestik.

Secara keseluruhan, pertumbuhan ekonomi global pada tahun 2024 diproyeksikan berada pada kisaran 2,6% hingga 3,2%, berdasarkan proyeksi lembaga internasional, di mana Bank Dunia memperkirakan pertumbuhan ekonomi dunia tumbuh sebesar 2,6%, sedangkan IMF memproyeksikan sebesar 3,2%.

Di tengah situasi tersebut, ekonomi Indonesia tumbuh cukup baik sebesar 5,03%, pada tahun 2024, dengan tingkat inflasi yang terkendali sebesar 1,57%, yang didukung oleh konsumsi domestik yang tetap kuat.

**Sumber:**
- Bank Indonesia – Laporan Perekonomian Indonesia 2024.
- Badan Pusat Statistik – Berita Resmi Statistik: Pertumbuhan Ekonomi Indonesia Triwulan IV-2024.

In 2024, the global geopolitical landscape remained influenced by the ongoing conflict between Russia and Ukraine, as well as the tensions in the Middle East between Israel and Palestine, which continued to impact global economic conditions, particularly due to the rising energy prices. Additionally, the re-election of President Donald Trump in the United States introduced new dynamics with the "America First" policy; thus, potentially exerting major impact on the global economic landscape.

The rapidly evolving geopolitical dynamics significantly affected economic development and growth patterns across nations, causing increased fragmentation of the global economy and trade. In 2024, the United States economy grew by 2.8%, slightly below the previous year's 2.9%, while also facing the risk of increasing inflation should import tariff policies targeting its trade partners be implemented. In contrast, China's economy grew by 5.0% in 2024, driven by strong exports and supported by various government stimulus measures. Meanwhile, the European Union experienced a slowdown in economic growth, at a rate of 1.0% in 2024, primarily due to weakening exports and falling domestic demand.

Overall, global economic growth in 2024 was projected to be in the range of 2.6% to 3.2%, based on projections from international institutions, where the World Bank estimated world economic growth to grow by 2.6%, while the IMF projected the growth at 3.2%.

Amid this situation, the Indonesian economy grew quite well by 5.03% in 2024, with a controlled inflation rate of 1.57%, supported by domestic consumption that remained strong.

**Sources:**
- Bank Indonesia – Indonesian Economic Report 2024.
- Statistics Indonesia – Official Statistical Release: Indonesia's Economic Growth Q4-2024.

# Tinjauan Industri
## Industry Overview

Pada tahun 2024, industri infrastruktur telekomunikasi Indonesia masih dipengaruhi oleh dampak dari konsolidasi di industri seluler. Namun demikian, tren operator seluler (*mobile network operator*/MNO) untuk semakin efisien dalam membelanjakan modalnya juga turut memengaruhi meningkatnya permintaan terhadap infrastruktur pendukung telekomunikasi. Sepanjang tahun 2024, industri menara mampu mencatat pertumbuhan yang cukup baik seiring bertumbuhnya industri seluler. Seiring permintaan layanan *mobile data* yang terus meningkat, berdasar data Busat Pusat Statistik (BPS), industri telekomunikasi di Indonesia tercatat mengalami pertumbuhan sebesar 7,57% dibanding tahun sebelumnya.

Pertumbuhan industri telekomunikasi ini didukung oleh jumlah pengguna internet di Indonesia yang diperkirakan mencapai 221,5 juta pada tahun 2024, dengan tingkat penetrasi sebesar 79,5% dari total populasi. Meskipun demikian, pemerataan akses internet masih menjadi tantangan utama. Wilayah seperti Maluku dan Papua memiliki tingkat penetrasi internet di bawah rata-rata sebesar 69,9%, lebih rendah dibandingkan dengan Jawa yang mencapai 83,6%. Perbedaan ini menunjukkan perlunya upaya lebih lanjut dalam mengatasi kesenjangan digital, terutama di wilayah-wilayah pedesaan.

Selain itu, tantangan industri tidak hanya sebatas pemerataan akses, tetapi juga peningkatan kualitas dan pengembangan infrastruktur yang terintegrasi, sehingga mendorong terciptanya efisiensi industri yang pada gilirannya akan menciptakan layanan telekomunikasi yang luas, murah, dan berkualitas.

**Sumber:**
- Kompas – Pertumbuhan Industri Telekomunikasi Diperkirakan Stagnan.
- Asosiasi Penyelenggara Jasa Internet Indonesia – APJII Jumlah Pengguna Internet Indonesia Tembus 221 Juta Orang.
- Katadata – Penetrasi Internet di Indonesia Capai 79% pada 2024.

In 2024, Indonesia's telecommunications infrastructure industry was still affected by the impact of consolidation in the cellular industry. However, mobile network operators (MNOs) trend to spend capital more efficiently contributed to the growing demand for telecommunications supporting infrastructure. Throughout 2024, the tower industry recorded relatively good growth, along with the cellular industry growth. Driven by the increasing demand for mobile data services, the telecommunications industry in Indonesia recorded a growth of 7.57% compared to that of the previous year, based on data from Statistics Indonesia (BPS).

Indonesia's telecommunications industry growth was supported by a projected 221.5 million internet users in 2024, at a penetration rate of 79.5% of the total population. However, equalizing internet access was still a major challenge. Internet penetration rates at regions such as Maluku and Papua were below the average of 69.9%, lower than in Java which reached 83.6%. This disparity highlights the necessity for further efforts to overcome the digital divide, particularly in rural areas.

Furthermore, the industry challenges are not only about providing equal access, but also about improving the quality and developing integrated infrastructure; thus, encouraging the creation of industrial efficiency which in turn will create widespread, cost-effective, and high-quality telecommunications services.

**Sources:**
- Kompas – Telecommunications Industry Growth Expected to Stagnate.
- Indonesian Internet Service Providers Association (APJII) – Indonesia's Internet Users Reach 221 million.
- Katadata – Internet Penetration in Indonesia Reaches 79% in 2024.

# Tinjauan Operasional
## Operational Overview

Perseroan membagi kegiatan usaha ke dalam 2 segmen utama, yaitu segmen sewa menara telekomunikasi dan segmen lainnya. Informasi mengenai masing-masing segmen usaha diuraikan sebagai berikut.

The Company divides its business activities into 2 main segments: the telecommunications tower leasing segment and other segments. Information regarding each business segment is outlined as follows.

### Segmen Sewa Menara Telekomunikasi

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 *distributed antenna system* (DAS) guna meningkatkan kualitas jaringan dalam gedung. Untuk solusi luar ruangan, Mitratel menawarkan BTS Hotel, yang mencakup *BTS room*, akses *fiber optic* (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, dengan opsi 3 usulan lokasi yang 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.

### Telecommunications Tower Lease Segment

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 distributed antenna system (DAS) to enhance network quality inside buildings. For outdoor solutions, Mitratel offers BTS Hotel, which includes a BTS room, fiber optic (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, with 3 proposed location options 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.

- 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.

   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 *mobile network operator* (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 serat optik 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.

- 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. Fast market access with a shorter entry-to-market period for customers and competitive rental costs.
   b. Open to all customers, including both mobile network operators (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 fiber optic 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 MNO tenants, ensuring high connectivity reliability and supporting the development of 5G networks.

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.

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
Performance of the Telecommunications Tower Lease Segment

| Uraian<br>Description | Satuan<br>Unit | 2024 | 2023 | Peningkatan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|
| | | | | Total<br>Total | % |
| Jumlah Menara<br>Total Towers | Unit | 39.404 | 38.014 | 1.390 | 3,7 |
| Jumlah *Tenant*<br>Total Tenants | Unit | 59.868 | 57.409 | 2.459 | 4,3 |
| Jumlah *Tenant* (termasuk *Reseller*)<br>Total Tenants (including Reseller) | Unit | 62.628 | 60.227 | 2.401 | 4,0 |
| Fiber<br>Fiber | Km | 51.039 | 32.521 | 18.518 | 56,9 |
| *Tenancy Ratio* | x | 1,52 | 1,51 | 0,01ppt | - |
| Indeks Kepuasan Pelanggan<br>Customer Satisfaction Index | % | 95,9 | 93,3 | 2,6ppt | - |

Pada tahun 2024, segmen usaha sewa menara telekomunikasi Perseroan menunjukkan pertumbuhan yang solid, dengan jumlah menara meningkat sebesar 3,7%, atau sebanyak 1.390 menara, sehingga total menara yang dioperasikan mencapai 39.404 unit, meningkat dari 38.014 unit pada tahun sebelumnya. Pertumbuhan ini terutama didorong oleh tingginya permintaan pembangunan menara baru di area potensial dan penambahan menara hasil ekspansi jaringan operator seluler.

In 2024, the Company's telecommunications tower leasing segment demonstrated solid growth, with the number of towers increasing by 3.7%, or 1,390 towers, bringing the total number of towers operated to 39,404 units, up from 38,014 units in the previous year. This growth was primarily driven by high demand for new tower construction in potential areas and the addition of towers resulting from mobile network operator expansion.

Seiring dengan peningkatan jumlah menara, jumlah *tenant* turut bertambah 4,3%, dari 57.409 unit pada tahun 2023 menjadi 59.868 unit di tahun 2024. Hal ini berkontribusi pada *tenancy ratio* yang berada di kisaran 1,52×, menegaskan posisi Perseroan sebagai salah satu penyedia infrastruktur telekomunikasi terkemuka.

Along with the increase in the number of towers, the number of tenants also grew by 4.3%, from 57,409 units in 2023 to 59,868 units in 2024. This contributed to a tenancy ratio of approximately 1.52×, reinforcing the Company's position as one of the leading telecommunications infrastructure providers.

## Segmen Lainnya

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

## Other Segments

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

solusi yang lebih luas bagi pelanggan. Beberapa layanan utama yang ditawarkan dalam segmen ini meliputi *project 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 *fiber optic solution* yang mencakup *deployment* jaringan serat optik, serta *tower-related solution* yang meliputi pembangunan dan pemulihan menara (*deployment and recovery*), relokasi peralatan, serta penguatan struktur menara (*tower strengthening*). Selain itu, 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 jaringan serat optik, pembangunan dan penguatan menara, 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 sumber daya manusia, 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.

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 fiber optic solutions that include fiber optic network deployment, as well as tower-related solutions covering tower deployment and recovery, equipment relocation, and tower strengthening. Additionally, Mitratel offers mechanical and electrical 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 from planning, fiber optic network deployment, tower construction and reinforcement, 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 human resources, 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

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 *fiber optic*, serta dukungan suku cadang dengan standar waktu respons 4 jam sejak permintaan. 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* Telkomsel milik Telkom. Layanan ini melibatkan penyediaan teknisi, alat kerja, pemeliharaan korektif (*corrective maintenance*), serta dukungan *service request support management* dan layanan tambahan sesuai permintaan pelanggan.

CME *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 *fiber optic*, terutama di area *backbone* dan akses *fiber optic*. 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*).

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 (ISP) equipment. This service includes patrolling, supervision, and fiber optic maintenance, as well as spare parts support with a 4-hour response time from the request. 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.

CME 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 fiber optic cable routes, especially in backbone areas and fiber optic 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 menawarkan berbagai solusi energi dalam layanan PaaS, termasuk *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 juga berkontribusi terhadap reduksi emisi karbon serta mendukung inisiatif energi berkelanjutan di sektor 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.

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.
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.

5. ***Non-Terrestrial Network***

*Non-Terrestrial Network* adalah layanan sistem konektivitas yang beroperasi di atas permukaan bumi (hingga ketinggian 550 km) dengan sistem berbasis *high-altitude-platform station* (HAPS) dan satelit. 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 serat optik maupun radio *microwave* (MW).

Mitratel offers various energy solutions within the PaaS service, including 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 carbon emission reduction and supports sustainable energy initiatives in the telecommunications 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 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, 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. **Non-Terrestrial Network**

Non-Terrestrial Network is a connectivity system service that operates above the Earth's surface (up to an altitude of 550 km) with a system based on high-altitude platform stations (HAPS) and satellites. 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 fiber optics or microwave radio (MW).

## Kinerja dan Profitabilitas Segmen Usaha
## Performance and Profitability of Business Segments

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

| Uraian<br>Description | Sewa Menara dan Fiber Optik<br>Towers and Fiber Optic Lease | Lainnya<br>Others | Konsolidasian<br>Consolidated |
|---|---|---|---|
| **2024** | | | |
| **Pendapatan**<br>Revenue | **8.673.679** | **634.107** | **9.307.786** |
| **Beban Pokok Pendapatan**<br>Cost of Revenues | **(3.969.558)** | **(537.172)** | **(4.506.730)** |
| **Laba Bruto**<br>Gross Income | **4.704.121** | **96.935** | **4.801.056** |
| **2023*** | | | |
| Pendapatan<br>Revenue | 8.059.527 | 624.273 | 8.683.800 |
| Beban Pokok Pendapatan<br>Cost of Revenues | (3.890.185) | (518.370) | (4.408.555) |
| Laba Bruto<br>Gross Income | 4.169.342 | 105.903 | 4.275.245 |
| **Peningkatan (Penurunan)**<br>Increase (Decrease)<br>**(%)** | | | |
| Pendapatan<br>Revenue | 7,6 | 1,6 | 7,2 |
| Beban Pokok Pendapatan<br>Cost of Revenues | 2,0 | 3,6 | 2,2 |
| Laba Bruto<br>Gross Income | 12,8 | (8,5) | 12,3 |

* Disajikan kembali. / Restated.

Pendapatan konsolidasian pada tahun 2024 mencapai Rp9.308 miliar, mengalami peningkatan sebesar 7,2% dibandingkan tahun 2023 yang sebesar Rp8.684 miliar. Peningkatan pada segmen dikontribusi oleh segmen sewa menara telekomunikasi sebesar 93,2% dan segmen lainnya sebesar 6,8%.

Consolidated revenue in 2024 reached Rp9,308 billion, experiencing an increase of 7.2% compared to that of 2023, which was Rp8,684 billion. The increase in the segment was contributed by the telecommunication tower leasing segment by 93.2% and other segments by 6.8%.

# Aspek Pemasaran
## Marketing Aspects

### Strategi Pemasaran

Mitratel terus memperkuat posisi sebagai pemimpin di industri infrastruktur telekomunikasi melalui strategi pemasaran yang terfokus dan inovatif. Perseroan mengadopsi pendekatan *proactive consultative selling,* yang memungkinkan Mitratel memberikan solusi yang lebih sesuai dengan kebutuhan pelanggan, serta menawarkan lokasi menara yang strategis dengan potensi pasar tinggi.

Untuk mendukung operator telekomunikasi dalam mengoptimalkan jaringan mereka, Mitratel menghadirkan skema bisnis yang menarik dan terintegrasi, mencakup *tower leasing, fiber connectivity, power as a service,* serta layanan terkait lainnya. Dengan model layanan 1 paket ini, operator dapat meningkatkan efisiensi operasional tanpa perlu berinvestasi dalam insfrastruktur tambahan.

Dalam meningkatkan efektivitas pemasaran, Mitratel mengimplementasikan *marketing analytics tools* yang memungkinkan identifikasi lokasi potensial secara lebih akurat. Strategi ini diperkuat dengan kemitraan strategis bersama pemilik lahan, yang memastikan keberlanjutan bisnis jangka panjang bagi operator seluler. Melalui pendekatan ini, Mitratel tidak hanya berperan sebagai penyedia menara telekomunikasi, tetapi juga sebagai mitra strategis yang memberikan nilai tambah bagi pertumbuhan bisnis pelanggan, mendukung ekspansi jaringan, serta menghadirkan infrastruktur yang lebih efisien dan berkelanjutan.

### Rencana Bisnis Tahun 2025

Memasuki tahun 2025, Mitratel berkomitmen untuk memperkuat posisi sebagai pemimpin di industri infrastruktur telekomunikasi Indonesia. Permintaan terhadap infrastruktur telekomunikasi yang andal diperkirakan akan meningkat, seiring dengan perluasan jaringan operator seluler ke wilayah-wilayah baru, terutama di luar Pulau Jawa, serta percepatan adopsi teknologi 5G dan konektivitas berbasis kecerdasan buatan AI.

Keunggulan Mitratel terletak pada portofolio menara yang tersebar luas, dengan 59% berada di luar Jawa, memungkinkan operator untuk memperluas jaringannya secara efisien. Selain itu, Mitratel juga memperkuat layanan berbasis digital, termasuk serat optik, *power as a service*, serta solusi infrastruktur terintegrasi berupa teknologi berbasis HAPS atau *Flying Tower System* (FTS) dan *Micro DC*. Dengan kombinasi ini, Mitratel siap menangkap peluang pertumbuhan yang semakin pesat di era transformasi digital.

### Marketing Strategy

Mitratel continues to strengthen its position as a leader in the telecommunications infrastructure industry through a focused and innovative marketing strategy. The Company adopts a proactive consultative selling approach, enabling Mitratel to provide solutions that better align with customer needs while offering strategically located towers with high market potential.

To support telecommunications operators in optimizing their networks, Mitratel introduces attractive and integrated business schemes, including tower leasing, fiber connectivity, power as a service, and other related services. With this all-in-one service model, operators can enhance operational efficiency without the need to invest in additional infrastructure.

To enhance marketing effectiveness, Mitratel implements marketing analytics tools that enable more accurate identification of potential locations. This strategy is further strengthened through strategic partnerships with landowners, ensuring long-term business sustainability for mobile operators. Through this approach, Mitratel not only acts as a telecommunications tower provider but also as a strategic partner that adds value to customer business growth, supports network expansion, and delivers more efficient and sustainable infrastructure.

### 2025 Business Plans

Entering 2025, Mitratel is committed to strengthening its position as a leader in Indonesia's telecommunications infrastructure industry. The demand for reliable telecommunications infrastructure is expected to rise, driven by the expansion of mobile operators into new regions, particularly outside Java, as well as the accelerated adoption of 5G technology and AI-based connectivity.

Mitratel's advantage lies in its extensive tower portfolio, with 59% located outside Java, enabling operators to expand their networks efficiently. Additionally, Mitratel is enhancing its digital-based services, including fiber optics, power as a service, and integrated infrastructure solutions such as HAPS-based technology or the Flying Tower System (FTS) and Micro DC. With this combination, Mitratel is well-positioned to seize the growing opportunities in the digital transformation era.

Untuk mendukung ekspansi ini, Mitratel mengalokasikan belanja modal sebesar Rp3,3 triliun pada tahun 2025, yang akan difokuskan pada penambahan jumlah menara dan perluasan jaringan serat optik. Strategi ini sejalan dengan proyeksi pertumbuhan pendapatan sebesar 9% pada tahun 2024, didorong oleh peningkatan permintaan layanan menara dan serat optik. Selain pertumbuhan organik, Mitratel juga terbuka terhadap peluang ekspansi anorganik melalui akuisisi aset menara dan serat optik dari operator lain. Langkah ini bertujuan untuk memperluas jangkauan layanan dan memperkuat ekosistem bisnis menara Perseroan.

Dengan strategi ini, Mitratel tidak hanya memperkuat posisinya sebagai penyedia infrastruktur telekomunikasi terdepan, tetapi juga berkontribusi pada pemerataan ekonomi digital dan keberlanjutan lingkungan di seluruh Indonesia.

To support this expansion, Mitratel has allocated a capital expenditure of Rp3.3 trillion in 2025, focusing on increasing the number of towers and expanding the fiber optic network. This strategy aligns with the projected 9% revenue growth in 2024, driven by the rising demand for tower and fiber optic services. In addition to organic growth, Mitratel remains open to inorganic expansion opportunities through the acquisition of tower and fiber optic assets from other operators. This initiative aims to broaden service coverage and strengthen the Company's tower business ecosystem.

Through this strategy, Mitratel not only reinforces its position as a leading telecommunications infrastructure provider but also contributes to digital economic equity and environmental sustainability across Indonesia.

## Pangsa Pasar

Mitratel terus memperluas pangsa pasar dengan strategi ekspansi yang agresif dan inovatif, menjadikan Mitratel pemimpin dalam industri infrastruktur telekomunikasi di Indonesia. Pada tahun 2024, Perseroan berhasil meningkatkan jumlah menara telekomunikasi menjadi 39.404 unit, didorong oleh akuisisi dan pembangunan baru. Selain itu, Mitratel juga mencatat pertumbuhan signifikan dalam jaringan serat optik, mencapai 59.486 km, sebagai bagian dari upaya memperkuat konektivitas digital.

Transformasi Mitratel menuju perusahaan infrastruktur digital semakin nyata dengan pengembangan layanan fiberisasi melalui strategi *fiber to the Tower* (FTTT). Langkah ini tidak hanya meningkatkan nilai tambah bagi operator telekomunikasi, tetapi juga memperluas peluang pertumbuhan bisnis di era digital. Dukungan sinergi dengan Telkom Group semakin mempercepat ekspansi dan meningkatkan kualitas layanan operasional.

Meskipun menghadapi tantangan ekonomi global, Mitratel berhasil mencatat pertumbuhan pendapatan sebesar 7,2% menjadi Rp9.308 miliar, dengan EBITDA meningkat 10,2% mencapai Rp7.696 miliar. Keberhasilan ini mencerminkan daya saing Mitratel dalam industri serta kemampuan untuk terus berkembang di tengah dinamika pasar.

Dengan fondasi keuangan yang solid dan strategi pertumbuhan yang adaptif, Mitratel optimis dapat terus memperluas pangsa pasar. Permintaan terhadap layanan serat optik dan infrastruktur telekomunikasi yang terus meningkat, terutama dengan perkembangan teknologi 5G, memberikan peluang besar bagi Mitratel untuk memperkuat posisi sebagai penyedia solusi infrastruktur digital terdepan di Indonesia.

## Market Share

Mitratel continues to expand its market share with an aggressive and innovative expansion strategy, establishing itself as the leader in Indonesia's telecommunications infrastructure industry. In 2024, the Company successfully increased the number of telecommunications towers to 39,404 units, driven by acquisitions and new developments. Additionally, Mitratel recorded significant growth in its fiber optic network, reaching 59,486 km, as part of its efforts to strengthen digital connectivity.

Mitratel's transformation into a digital infrastructure company is becoming increasingly evident through the development of fiberization services with the Fiber to the Tower (FTTT) strategy. This initiative not only enhances value for telecommunications operators but also expands business growth opportunities in the digital era. The synergy with Telkom Group further accelerates expansion and improves operational service quality.

Despite facing global economic challenges, Mitratel successfully recorded a 7.2% revenue growth, reaching Rp9,308 billion, with EBITDA increasing by 10.2% to Rp7,696 billion. This achievement reflects Mitratel's competitiveness in the industry and its ability to continue growing amid market dynamics.

With a solid financial foundation and an adaptive growth strategy, Mitratel remains optimistic about expanding its market share. The rising demand for fiber optic services and telecommunications infrastructure, especially with the advancement of 5G technology, presents a significant opportunity for Mitratel to strengthen its position as Indonesia's leading provider of digital infrastructure solutions.

# Tinjauan Keuangan
Financial Overview

## Laporan Posisi Keuangan Konsolidasian
## Consolidated Statement of Financial Position

### Aset
Assets

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

| Uraian | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| **Aset Lancar / Current Asset** | | | | | |
| Kas dan Setara Kas - Neto | 596.554 | 890.320 | (293.766) | (33,0) | Cash and Cash Equivalents - Net |
| Aset Keuangan Diukur pada Nilai Wajar Melalui Laporan Laba Rugi | - | 217.338 | (217.338) | (100,0) | Financial Asset at Fair Value Through Profit or Loss |
| Piutang Usaha - Neto | | | | | Trade Receivables - Net |
| Pihak Berelasi | 1.253.963 | 1.253.797 | 166 | 0,0 | Related Parties |
| Pihak Ketiga | 749.809 | 382.068 | 367.741 | 96,3 | Third Parties |
| Beban Dibayar di Muka | 99.016 | 32.519 | 66.497 | 204,5 | Prepaid Expenses |
| Pajak Dibayar di Muka | 105.233 | 533.575 | (428.342) | (80,3) | Prepaid Taxes |
| Aset Lancar Lainnya - Neto | 641.951 | 150.038 | 491.913 | 327,9 | Other Current Asset - Net |
| **Total Aset Lancar** | **3.446.526** | **3.459.655** | **(13.129)** | **(0,4)** | **Total Current Assets** |
| **Aset Tidak Lancar / Non-Current Assets** | | | | | |
| Aset Tetap - Neto | 45.240.235 | 43.996.528 | 1.243.707 | 2,8 | Fixed Assets - Net |
| Aset Hak-Guna - Neto | 7.677.476 | 7.477.789 | 199.687 | 2,7 | Right-of-Use Assets - Net |
| Aset Tak Berwujud - Neto | 949.926 | 1.018.465 | (68.539) | (6,7) | Intangible Assets - Net |
| *Goodwill* | 466.719 | 466.719 | - | 0,0 | Goodwill |
| Uang Muka Pembelian Aset Tetap - Neto | 37.111 | 20.300 | 16.811 | 82,8 | Advance Payments for Purchase of Fixed Assets - Net |
| Beban Dibayar di Muka - Setelah Dikurangi Bagian Lancar | 30.652 | 22.362 | 8.290 | 37,1 | Prepaid Expenses - Net of Current Portion |
| Taksiran Tagihan Pajak | 48.317 | 48.317 | - | 0,0 | Estimated Claims for Tax Refund |
| Aset Pajak Tangguhan | 3.865 | 112 | 3.753 | 3.350,9 | Deferred Tax Assets |
| Aset Tidak Lancar Lainnya | 238.875 | 768.468 | (529.593) | (68,9) | Other Non-Current Assets |
| **Total Aset Tidak Lancar** | **54.693.176** | **53.819.060** | **874.116** | **1,6** | **Total Non-Current Assets** |
| **Total Aset** | **58.139.702** | **57.278.715** | **860.987** | **1,5** | **Total Assets** |

* Disajikan kembali. / Restated.

### Total Aset
Total aset Perseroan di akhir tahun 2024 tercatat sebesar Rp58.140 miliar, meningkat sebesar 1,5% dibandingkan tahun sebelumnya sebesar Rp57.279 miliar. Peningkatan ini terutama dari total aset tidak lancar yang meningkat sebesar 1,6%.

### Total Assets
At the end of 2024, the Company recorded the total assets at Rp58,140 billion, reflecting a 1.5% increase compared to Rp57,279 billion in the previous year. This growth was primarily driven by a 1.6% increase in non-current assets.

## Total Aset Lancar

Pada akhir tahun 2024, Perseroan mencatatkan aset lancar sebesar Rp3.447 miliar, menurun sebesar 0,4% dibandingkan tahun sebelumnya sebesar Rp3.460 miliar. Penurunan aset lancar ini terutama dipengaruhi oleh menurunnya pajak dibayar di muka sebesar 80,3%.

## Total Aset Tidak Lancar

Per 31 Desember 2024, Mitratel mencatatkan aset tidak lancar sebesar Rp54.693 miliar, meningkat sebesar 1,6% dibandingkan tahun sebelumnya sebesar Rp53.819 miliar. Peningkatan terutama dari aset tetap – neto yang meningkat sebesar 2,8%.

## Total Current Assets

As of the end of 2024, the Company recorded current assets of Rp3,447 billion, reflecting a 0.4% decrease compared to Rp3,460 billion in the previous year. This decline was primarily driven by an 80.3% decrease in prepaid taxes.

## Total Non-Current Assets

As of December 31, 2024, Mitratel recorded non-current assets of Rp54,693 billion, reflecting an increase of 1.6% compared to Rp53,819 billion in the previous year. The growth was primarily driven by a 2.8% increase in fixed assets – net.

## Liabilitas
Liabilities

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

| Uraian | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| **Liabilitas Jangka Pendek / Current Liabilities** | | | | | |
| Surat Utang Jangka Menengah | - | 548.274 | (548.274) | (100,0) | Medium-Term Notes |
| Pinjaman Jangka Pendek | 4.219.000 | 3.450.000 | 769.000 | 22,3 | Short-Term Loans |
| Obligasi | 247.358 | - | 247.358 | 100,0 | Bonds |
| Utang Usaha | | | | | Trade Payables |
| Pihak Berelasi | 177.701 | 322.598 | (144.897) | (44,9) | Related Parties |
| Pihak Ketiga | 1.799.651 | 1.790.302 | 9.349 | 0,5 | Third Parties |
| Utang Lain-Lain | 23.416 | 17.563 | 5.853 | 33,3 | Other Payables |
| Utang Pajak | 85.743 | 74.164 | 11.579 | 15,6 | Taxes Payable |
| Beban yang Masih Harus Dibayar | 1.332.314 | 1.100.787 | 231.527 | 21,0 | Accrued Expenses |
| Pendapatan Diterima di Muka | | | | | Unearned Revenues |
| Pihak Berelasi | 120.845 | 380.302 | (259.457) | (68,2) | Related Parties |
| Pihak Ketiga | 663.828 | 687.946 | (24.118) | (3,5) | Third Parties |
| Liabilitas Jangka Panjang Jatuh Tempo dalam Satu Tahun: | | | | | Current Maturities of Long-Term Liabilities: |
| Pinjaman Jangka Panjang | 3.243.053 | 2.392.881 | 850.172 | 35,5 | Long-Term Loans |
| Liabilitas Sewa | 373.031 | 359.477 | 13.554 | 3,8 | Lease Liabilities |
| **Total Liabilitas Jangka Pendek** | 12.285.940 | **11.124.294** | **1.161.646** | **10,4** | **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 | 10.168.163 | 9.713.389 | 454.774 | 4,7 | Long-Term Loans |
| Liabilitas Sewa | 2.045.446 | 2.080.650 | (35.204) | (1,7) | Lease Liabilities |
| Provisi Jangka Panjang | 100.043 | 98.356 | 1.687 | 1,7 | Long-Term Provision |
| Liabilitas Imbalan Kerja Karyawan | 8.467 | 10.348 | (1.881) | (18,2) | Employee Benefits Liabilities |
| Liabilitas Pajak Tangguhan | 144.949 | 133.326 | 11.623 | 8,7 | Deferred Tax Liabilities |
| **Total Liabilitas Jangka Panjang** | 12.467.068 | **12.036.069** | **430.999** | **3,6** | **Total Non-Current Liabilities** |
| **Total Liabilitas** | 24.753.008 | **23.160.363** | **1.592.645** | **6,9** | **Total Liabilities** |

* Disajikan kembali. / Restated.

## Total Liabilitas

Total liabilitas Perseroan di akhir tahun 2024 tercatat sebesar Rp24.753 miliar, meningkat sebesar 6,9% dibandingkan tahun sebelumnya sebesar Rp23.160 miliar. Peningkatan ini terutama dipengaruhi oleh total liabilitas jangka pendek yang meningkat sebesar 10,4%.

## Total Liabilities

At the end of 2024, the Company recorded total liabilities of Rp24,753 billion, reflecting a 6.9% increase compared to Rp23,160 billion in the previous year. This growth was primarily driven by a 10.4% increase in current liabilities.

## Total Liabilitas Jangka Pendek

Pada akhir tahun 2024, Mitratel mencatatkan liabilitas jangka pendek sebesar Rp12.286 miliar, meningkat sebesar 10,4% dibandingkan tahun sebelumnya sebesar Rp11.124 miliar. Peningkatan terutama dikarenakan meningkatnya pinjaman jangka pendek sebesar 22,3%.

## Total Current Liabilities

At the end of 2024, Mitratel recorded current liabilities of Rp12,286 billion, reflecting a 10.4% increase compared to Rp11,124 billion in the previous year. This increase was primarly driven by a 22.3% rise in short-term loans.

## Total Liabilitas Jangka Panjang

Pada akhir tahun 2024, Perseroan mencatatkan liabilitas jangka panjang sebesar Rp12.467 miliar, meningkat sebesar 3,6% dibandingkan tahun 2023 yang sebesar Rp12.036 miliar. Hal ini terutama dipengaruhi oleh pinjaman jangka panjang sebesar 4,7%.

## Total Non-Current Liabilities

At the end of 2024, the Company recorded non-current liabilities of Rp12,467 billion, reflecting an increase of 3.6% compared to Rp12,036 billion in 2023. This was primarily driven by a 4.7% increase in long-term loans.

## Ekuitas
Equity

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

| Uraian | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| Modal Saham | 19.051.597 | 19.050.020 | 1.577 | 0,0 | Share Capital |
| Tambahan Modal Disetor | 12.534.459 | 13.090.254 | (555.795) | (4,2) | Additional Paid-In Capital |
| Saham Treasuri | (1.416.456) | (712.126) | 704.330 | 98,9 | Treasury Share |
| Modal Proforma yang Berasal dari Transaksi Restrukturisasi Entitas Sepengendali | - | 80.743 | (80.743) | (100,0) | Capital Proforma Arising from Restructuring Transactions of Entities Under Common Control |
| Cadangan Pembayaran Berbasis Saham | 12.545 | 8.825 | 3.720 | 42,2 | Reserve Share-Based Payment |
| Komponen Ekuitas Lain | 1.972 | 1.449 | 523 | 36,1 | Other Components of Equity |
| Saldo Laba | | | | | Retained Earnings |
| Cadangan Umum | 283.322 | 243.115 | 40.207 | 16,5 | Appropriated for General Reserve |
| Belum ditentukan penggunaannya | 2.919.255 | 2.356.072 | 563.183 | 23,9 | Unappropriated |
| **Total Ekuitas** | **33.386.694** | **34.118.352** | **(731.658)** | **(2,1)** | **Total Equity** |

* Disajikan kembali. / Restated.

## Total Ekuitas

Total ekuitas Mitratel di akhir tahun 2024 tercatat sebesar Rp33.387 miliar, menurun sebesar 2,1% dibandingkan tahun sebelumnya sebesar Rp34.118 miliar. Penurunan disebabkan oleh menurunnya tambahan modal disetor sebesar 4,2%.

## Total Equity

Mitratel's total equity at the end of 2024 was recorded at Rp33,387 billion, a decrease of 2.1% compared to the previous year's Rp34,118 billion. The decline was primarily driven by a 4.2% decrease in additional paid-in capital.

## Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian
## 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 | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| **Pendapatan** | **9.307.786** | **8.683.800** | **623.986** | **7,2** | **Revenue** |
| Penyusutan | **(1.847.794)** | (1.698.187) | 149.607 | 8,8 | Depreciation |
| Amortisasi | **(1.668.887)** | (1.608.181) | 60.706 | 3,8 | Amortization |
| Konstruksi dan Proyek Manajemen | **(525.576)** | (507.999) | 17.577 | 3,5 | Construction and Project Management |
| Perencanaan, Operasional, dan Pemeliharaan Menara Telekomunikasi | **(438.767)** | (514.327) | (75.560) | (14,7) | Planning, Operation, and Maintenance of Telecommunication Towers |
| Lain-Lain | **(25.706)** | (79.861) | (54.155) | (67,8) | Others |
| **Beban Pokok Pendapatan** | **(4.506.730)** | **(4.408.555)** | **98.175** | **2,2** | **Costs of Revenue** |
| **Laba Bruto** | **4.801.056** | **4.275.245** | **525.811** | **12,3** | **Gross Income** |
| Beban Umum dan Administrasi | **(322.387)** | (298.209) | 24.178 | 8,1 | General and Administrative Expenses |
| Beban Kompensasi Karyawan | **(299.415)** | (284.954) | 14.461 | 5,1 | Employee Compensation Expenses |
| Beban Usaha Lainnya – Neto | **(308)** | (14.492) | (14.184) | (97,9) | Other Operating Expenses – Net |
| **Beban Usaha** | **(622.110)** | **(597.655)** | **24.455** | **4,1** | **Operating Expenses** |
| **Laba Usaha** | **4.178.946** | **3.677.590** | **501.356** | **13,6** | **Operating Income** |
| Penghasilan Lain-Lain | **136.587** | 337.476 | (200.889) | (59,5) | Other Income |
| Beban Lain-Lain | **(40.686)** | (59.490) | (18.804) | (31,6) | Other Expenses |
| **Penghasilan Lain-Lain – Neto** | **95.901** | **277.986** | **(182.085)** | **(65,5)** | **Other Income – Net** |
| **Laba Sebelum Beban Pendanaan dan Pajak** | **4.274.847** | **3.955.576** | **319.271** | **8,1** | **Income Before Finance Cost and Tax** |
| Penghasilan Keuangan | **35.646** | 142.635 | (106.989) | (75,0) | Finance Income |
| Beban Pendanaan Sewa | **(165.498)** | (158.643) | 6.855 | 4,3 | Finance Lease Costs |
| Beban Pendanaan | **(1.191.046)** | (1.185.105) | 5.941 | 0,5 | Finance Costs |
| **Laba Sebelum Beban Pajak Final dan Pajak Penghasilan** | **2.953.949** | **2.754.463** | **199.486** | **7,2** | **Income Before Final Tax Expense and Income Tax Expense** |
| Beban Pajak Final | **(692.629)** | (600.601) | 92.028 | 15,3 | Final Tax Expense |
| **Laba Sebelum Pajak Penghasilan** | **2.261.320** | **2.153.862** | **107.458** | **5,0** | **Income Before Income Tax** |
| Beban Pajak – Neto | **(157.324)** | (132.304) | 25.020 | 18,9 | Tax Expense - Net |
| **Laba Tahun Berjalan Sebelum Dampak Penyesuaian Proforma** | **2.103.996** | **2.021.558** | **82.438** | **4,1** | **Income for the Year Before Effect of Proforma Adjustment** |
| Dampak Penyesuaian Proforma atas Laba Tahun Berjalan | **3.675** | (11.230) | 14.905 | 132,7 | Effect of Proforma Adjustment on Income for the Year |
| **Laba Tahun Berjalan** | **2.107.671** | **2.010.328** | **97.343** | **4,8** | **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:** |
| Keuntungan Aktuarial atas Liabilitas Imbalan Kerja Karyawan | **547** | 1.870 | (1.323) | (70,7) | Actuarial Gains on Employee Benefits Liabilities |
| Pajak Penghasilan Terkait | **(24)** | (101) | (77) | (76,2) | Income Tax Effect |
| Penghasilan Komprehensif Lain - Setelah Pajak | **523** | 1.769 | (1.246) | (70,4) | Other Comprehensive Income - Net of Tax |

| Uraian | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| Dampak Penyesuaian Proforma atas Penghasilan Komprehensif Lain | - | 43 | (43) | (100,0) | Effect of Proforma Adjustment on Other Comprehensive Income |
| **Total Penghasilan Komprehensif Tahun Berjalan** | **2.108.194** | **2.012.140** | **96.054** | **4,8** | **Total Comprehensive Income for The Year** |
| **Laba per Saham Dasar (Rupiah Penuh)** | | | | | **Basic Earnings Per Share (Full Amount)** |
| Dasar | **26** | 24 | 2 | 8,3 | Basic |
| Dilusian | **26** | 24 | 2 | 8,3 | Dilluted |

* Disajikan kembali. / Restated.

## Pendapatan

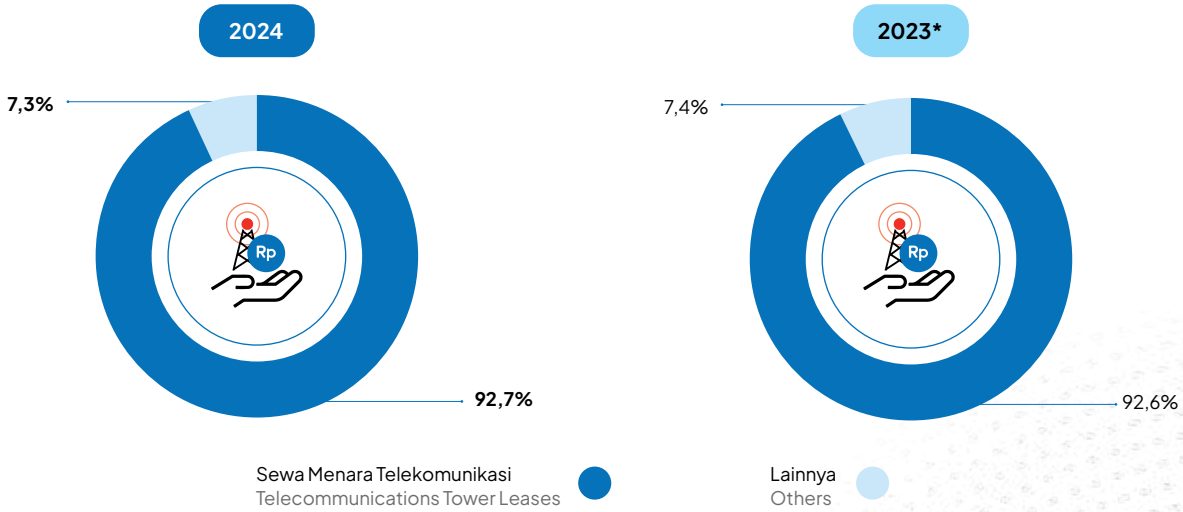
Pada tahun 2024, Perseroan mencatatkan pendapatan sebesar Rp9.308 miliar, meningkat sebesar 7,2% dibandingkan tahun sebelumnya sebesar Rp8.684 miliar. Peningkatan ini disebabkan oleh meningkatnya pendapatan pada sewa menara telekomunikasi sebesar 7,3%, *fiber optic* sebesar 64,3%, dan segmen lainnya sebesar 5,9%.

Segmen penyewaan menara telekomunikasi masih tetap menjadi pendorong utama pertumbuhan pendapatan Perseroan. Dengan strategi ekspansi yang berkelanjutan, segmen penyewaan menara berhasil mencatatkan pendapatan sebesar Rp8.674 miliar, tumbuh sebesar 7,3% dibandingkan tahun sebelumnya. Pertumbuhan ini didorong oleh oleh peningkatan jumlah menara yang dikelola, penambahan *tenant* baru, serta optimalisasi *tenancy ratio* yang memberikan kontribusi terhadap pendapatan berulang Perseroan.

## Revenue

In 2024, the Company recorded revenue of Rp9,308 billion, an increase of 7.2% compared to the previous year's Rp8,684 billion. This increase was driven by higher revenue from telecommunications tower leasing by 7.3%, fiber optics by 64.3%, and other segments by 5.9%.

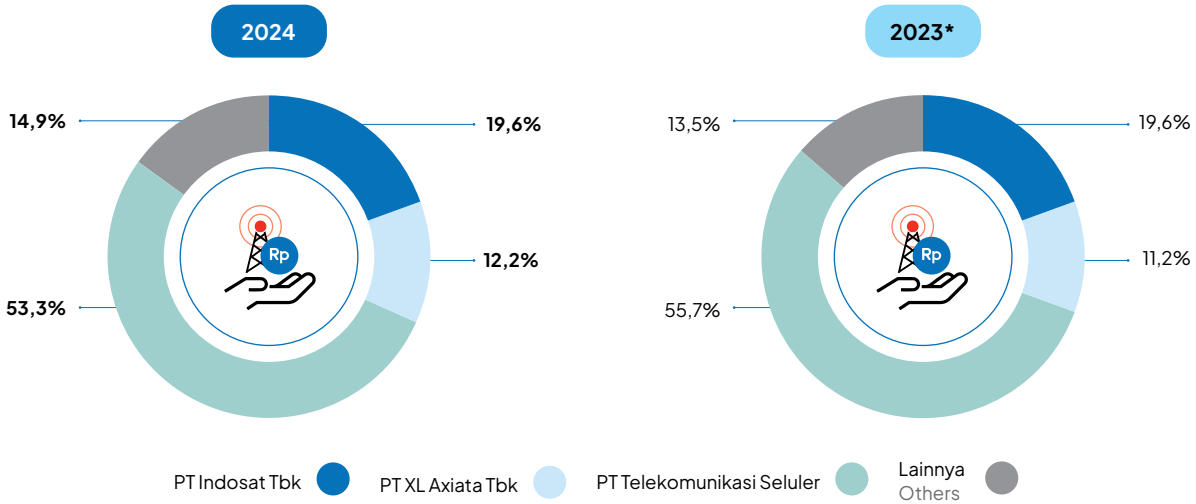
The telecommunications tower leasing segment remained the primary driver of the Company's revenue growth. With a continuous expansion strategy, the tower leasing segment recorded revenue of Rp8,674 billion, growing by 7.3% compared to the previous year. This growth was driven by an increase in the number of managed towers, the addition of new tenants, and the optimization of the tenancy ratio, all of which contributed to the Company's recurring revenue.




* Disajikan kembali. / Restated.

Sementara dari sisi penjualan, rincian penjualan dari pelanggan dengan total penjualan kumulatif individual masing-masing melebihi 10% dari total pendapatan konsolidasian di tahun 2024 sebagai berikut.

In terms of sales, the breakdown of sales from customers with individual cumulative total sales exceeding 10% of the total consolidated revenue in 2024 is as follows.




* Disajikan kembali. / Restated.

## Beban Pokok Pendapatan

Pada tahun 2024, Mitratel mencatatkan beban pokok pendapatan sebesar Rp4.507 miliar, meningkat sebesar 2,2% dibandingkan tahun sebelumnya sebesar Rp4.409 miliar. Peningkatan ini terutama didorong oleh penyusutan yang meningkat sebesar 8,8%.

## Beban Usaha

Beban usaha Perseroan di tahun 2024 tercatat sebesar Rp622 miliar, meningkat sebesar 4,1% dibandingkan tahun sebelumnya sebesar Rp598 miliar. Peningkatan ini terutama disebabkan oleh beban umum dan administrasi yang meningkat sebesar 8,1%.

## Laba Sebelum Beban Pajak Final dan Pajak Penghasilan

Laba sebelum beban pajak final dan pajak penghasilan yang didapatkan Perseroan di tahun 2024 tercatat sebesar Rp2.954 miliar, meningkat sebesar 7,2% dibandingkan tahun sebelumnya sebesar Rp2.754 miliar. Hal ini terjadi karena meningkatnya laba yang diperoleh Perseroan di tahun 2024.

## EBITDA

Per 31 Desember 2024, EBITDA Mitratel sebesar Rp7.697 miliar, meningkat 10,2% dari 31 Desember 2023 sebesar Rp6.922 miliar. Peningkatan EBITDA ini menunjukkan kinerja operasional yang solid serta efisiensi biaya yang terus terjaga, sejalan dengan strategi optimalisasi aset.

## Laba Tahun Berjalan

Pada tahun 2024, Perseroan mencatatkan laba tahun berjalan sebesar Rp2.108 miliar, meningkat sebesar 4,8% dibandingkan tahun 2023 sebesar Rp2.010 miliar. Peningkatan ini terutama disebabkan karena meningkatnya kinerja keuangan Perseroan selama tahun 2024.

## Cost of Revenue

In 2024, Mitratel recorded a cost of revenue of Rp4,507 billion, an increase of 2.2% compared to the previous year's Rp4,409 billion. This increase was primarily driven by an 8.8% rise in depreciation.

## Operating Expenses

The Company's operating expenses in 2024 amounted to Rp622 billion, increasing by 4.1% compared to the previous year's Rp598 billion. This increase was mainly due to a rise in general and administrative expenses by 8.1%.

## Income Before Final Tax Expense and Income Tax Expense

The Company's income before final tax expense and income tax expense in 2024 was recorded at Rp2,954 billion, reflecting a 7.2% increase compared to Rp2,754 billion in the previous year. This growth was driven by the increase in the Company's income in 2024.

## EBITDA

As of December 31, 2024, Mitratel's EBITDA amounted to Rp7,697 billion, increasing by 10.2% from Rp6,922 billion as of December 31, 2023. This increase in EBITDA indicates solid operational performance and sustained cost efficiency, in line with the asset optimization strategy.

## Income for the Year

In 2024, the Company recorded an income for the year of Rp2,108 billion, an increase of 4.8% compared to Rp2,010 billion in 2023. This increase was primarily driven by the Company's improved financial performance throughout 2024.

## Penghasilan Komprehensif Lain – Setelah Pajak

Penghasilan komprehensif lain - setelah pajak Perseroan di tahun 2024 tercatat sebesar Rp523 juta, menurun sebesar 70,4% dibandingkan tahun sebelumnya yang mencatatkan penghasilan sebesar Rp2 miliar. Penurunan ini khususnya disebabkan oleh menurunnya keuntungan aktuarial atas liabilitas imbalan kerja karyawan sebesar 70,7%.

## Other Comprehensive Income – Net of Tax

The Company's other comprehensive income – net of tax in 2024 was recorded at Rp523 million, a decrease of 70.4% compared to the previous year's income of Rp2 billion. This decline was primarily due to a 70.7% decrease in actuarial gains on employee benefit liabilities.

## Total Penghasilan Komprehensif Tahun Berjalan

Pada tahun 2024, Mitratel melaporkan total penghasilan komprehensif tahun berjalan sebesar Rp2.108 miliar, meningkat dibandingkan dengan tahun sebelumnya yang sebesar Rp2.012 miliar. Hal ini disebabkan oleh meningkatnya laba yang diperoleh Perseroan di tahun 2024.

## Total Comprehensive Income for the Year

In 2024, Mitratel reported a total comprehensive income for the year of Rp2,108 billion, an increase compared to Rp2,012 billion in the previous year. This was driven by the Company's higher profit in 2024.

## Laba per Saham Dasar

Laba per saham dasar Mitratel pada akhir tahun 2024 sebesar Rp26, menunjukkan pertumbuhan sebesar 8,3% dibandingkan dengan tahun sebelumnya sebesar Rp24. Hal ini sejalan dengan meningkatnya kinerja keuangan Perseroan di tahun 2024.

## Basic Earnings per Share

Mitratel's basic earnings per share at the end of 2024 stood at Rp26, reflecting an 8.3% growth compared to Rp24 in the previous year. This is in line with the Company's improved financial performance in 2024.

## Laporan Arus Kas Konsolidasian
## Consolidated Statements of Cash Flows

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

| Uraian | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| Arus Kas Neto yang Diperoleh dari Aktivitas Operasi | 6.632.221 | 5.206.963 | 1.425.258 | 27,4 | Net Cash Flows Provided by Operating Activities |
| Arus Kas Neto yang Digunakan untuk Aktivitas Investasi | (3.489.876) | (6.555.803) | (3.065.927) | (46,8) | Net Cash Flows Used in Investing Activities |
| Arus Kas Neto yang Digunakan untuk Aktivitas Pendanaan | (3.436.111) | (4.108.316) | (672.205) | (16,4) | Net Cash Flows Used in Financing Activities |
| Penurunan Neto Kas dan Setara Kas | (293.766) | (5.457.156) | 5.163.390 | 94,6 | Net Decrease in Cash and Cash Equivalents |
| Kas dan Setara Kas pada Awal Tahun | 890.320 | 6.347.476 | (5.457.156) | (86,0) | Cash and Cash Equivalents at Beginning of The Year |
| Kas dan Setara Kas pada Akhir Tahun | 596.554 | 890.320 | (293.766) | (33,0) | Cash and Cash Equivalents at End of The Year |

* Disajikan kembali. / Restated.

## Arus Kas Neto yang Diperoleh dari Aktivitas Operasi

Pada tahun 2024, Perseroan mencatatkan arus kas neto dari aktivitas operasi sebesar Rp6.632 miliar, meningkat sebesar 27,4% dibandingkan tahun sebelumnya sebesar Rp5.207 miliar. Peningkatan ini terutama dipengaruhi oleh peningkatan penerimaan kas dari konsumen sebesar 9,8%.

## Net Cash Flows Provided by Operating Activities

In 2024, the Company recorded net cash flows from operating activities of Rp6,632 billion, an increase of 27.4% compared to the previous year's Rp5,207 billion. This increase was primarily driven by an increase in cash receipts from customers by 9.8%.

## Arus Kas Neto yang Digunakan untuk Aktivitas Investasi

Arus kas neto yang digunakan untuk aktivitas investasi Perseroan di akhir tahun 2024 tercatat sebesar Rp3.490 miliar, sedangkan pada tahun 2023, Perseroan mencatatkan arus kas neto yang digunakan untuk aktivitas investasi sebesar Rp6.556 miliar. Penurunan tersebut disebabkan oleh aksi korporasi berupa akuisisi menara pada tahun 2023.

## Arus Kas Neto yang Digunakan untuk Aktivitas Pendanaan

Arus kas neto yang digunakan untuk aktivitas pendanaan Perseroan di akhir tahun 2024 tercatat sebesar Rp3.436 miliar, menurun sebesar 16,4% dibandingkan tahun sebelumnya sebesar Rp4.108 miliar. Hal tersebut disebabkan oleh meningkatnya penerimaan pinjaman jangka panjang sebesar 131,5%.

## Net Cash Flows Used in Investing Activities

The Company's net cash flows used in investing activities at the end of 2024 amounted to Rp3,490 billion, whereas in 2023, the Company recorded net cash flows used in investing activities of Rp6,556 billion. The decrease was due to a corporate action in the form of a tower acquisition in 2023.

## Net Cash Flows Used in Financing Activities

The Company's net cash flows used in financing activities at the end of 2024 amounted to Rp3,436 billion, decreasing by 16.4% compared to the previous year's Rp4,108 billion. This was due to an increase in proceeds from long-term loans by 131.5%.

## Rasio Keuangan Utama
## Key Financial Ratios

(disajikan dalam %, kecuali dinyatakan lain / expressed in %, unless otherwise stated)

| Uraian | 2024 | 2023* | Description |
|---|---|---|---|
| **Rasio Solvabilitas / Solvency Ratio** | | | |
| *Return on Assets* (ROA) | **3,6** | 3,5 | Return on Assets |
| *Return on Equity* (ROE) | **6,3** | 5,9 | Return on Equity |
| *Debt-to-Equity Ratio* (DER) (x) | **0,5** | 0,5 | Debt-to-Equity Ratio |
| *Current Ratio* | **28,1** | 31,1 | Current Ratio |
| *Debt to EBITDA* (x) | **2,3** | 2,3 | Debt to EBITDA |
| Rasio Jumlah Liabilitas Terhadap Jumlah Aset | **42,6** | 40,4 | Ratio of Total Liabilities to Total Assets |
| Rasio Jumlah Liabilitas Terhadap Jumlah Ekuitas | **74,1** | 67,9 | Ratio of Total Liabilities to Total Equity |
| **Rasio Profitabilitas / Profitability Ratio** | | | |
| *EBITDA Margin* | **82,7** | 80,4 | EBITDA Margin |
| *Net Income Margin* | **22,6** | 23,2 | Net Income Margin |

* Disajikan kembali. / Restated.

## Kemampuan Membayar Utang

Kemampuan Perseroan dalam memenuhi kewajiban finansial tercermin dari kesehatan solvabilitas, profitabilitas, dan efektivitas dalam mengelola piutang. Kinerja keuangan Mitratel menunjukkan struktur modal yang solid, dengan rasio utang terhadap ekuitas yang stabil dalam 0,5× selama 2 tahun terakhir. Peningkatan rasio ini terutama disebabkan oleh penambahan utang berbunga dalam rangka pembiayaan ekspansi strategis dan akuisisi aset yang mendukung pertumbuhan jangka panjang Perseroan.

## Debt Service Ability

The Company's ability to meet its financial obligations is reflected in its solvency, profitability, and effectiveness in managing receivables. Mitratel's financial performance demonstrates a solid capital structure, with a debt-to-equity ratio remaining stable around 0.5× over the past 2 years. The increase in this ratio was primarily due to the addition of interest-bearing debt as part of financing strategic expansion and asset acquisitions that support the Company's long-term growth.

Selain itu, rasio utang terhadap EBITDA yang berada di kisaran 2,3× mencerminkan posisi keuangan yang sehat, memungkinkan Perseroan untuk tetap fleksibel dalam ekspansi bisnis. Selama 2 tahun terakhir, Mitratel semakin mengoptimalkan profitabilitas dengan memperkuat bisnis penyewaan menara serta menerapkan strategi efisiensi operasional melalui kemitraan inovatif. Langkah-langkah ini semakin memperkuat daya saing Perseroan di industri infrastruktur telekomunikasi.

Furthermore, the debt-to-EBITDA ratio, which was around 2.3×, reflects a sound financial position, allowing the Company to remain flexible in its business expansion. Over the past 2 years, Mitratel has increasingly optimized profitability by strengthening its tower leasing business and implementing operational efficiency strategies through innovative partnerships. These initiatives further enhance the Company's competitiveness in the telecommunications infrastructure industry.

## Kolektibilitas Piutang

Hingga akhir tahun 2024, Mitratel mencatatkan piutang usaha – neto sebesar Rp2.004 miliar. Mayoritas dari piutang tersebut berada dalam kategori lancar, dengan usia kurang dari 3 bulan, mencerminkan efektivitas Perseroan dalam manajemen kredit dan penagihan. Sementara itu, piutang dengan usia lebih dari 6 bulan tetap terjaga pada angka yang relatif kecil, yaitu Rp3.254 juta. Kinerja ini menunjukkan bahwa Mitratel mampu mempertahankan arus kas yang sehat dan mengelola risiko kredit dengan baik, sehingga mendukung stabilitas keuangan perusahaan secara keseluruhan.

## Receivables Collectibility

By the end of 2024, Mitratel recorded net trade receivables of Rp2,004 billion. The majority of these receivables fall into the current category, with an aging of less than 3 months, reflecting the Company's effectiveness in credit management and collection. Meanwhile, receivables aged more than 6 months remained relatively low at Rp3,254 million. This performance indicates that Mitratel can maintain healthy cash flow and effectively manage credit risk, thereby supporting the Company's overall financial stability.

## Struktur Modal dan Kebijakan Struktur Modal

### Kebijakan Manajemen atas Struktur Permodalan

Manajemen menentukan struktur permodalan yang optimal berdasarkan rasio pengungkit atau leverage yang dipersyaratkan pihak kreditur sebagai *debt covenant* seperti *debt to equity ratio*<5,00, *debt to EBITDA*<5,00, *net debt to EBITDA*<5,00, dan *Debt Coverage Service Ratio* (DSCR)>1,00.

### Dasar Pemilihan Kebijakan Manajemen atas Struktur Modal

Manajemen menjaga struktur modal berdasarkan rasio pembatasan utang atau *debt covenant* dengan pihak kreditur sebagai kontrol terhadap pemenuhan syarat kepada pihak kreditur.

## Capital Structure and Policy on the Capital Structure

### Management Policy on the Capital Structure

Management determines the optimal capital structure based on the leverage ratio required by creditors as debt covenants, such as a debt-to-equity ratio of <5.00, debt-to-EBITDA of <5.00, net debt-to-EBITDA of <5.00, and a Debt Service Coverage Ratio (DSCR) of >1.00.

### Basis for Choosing the Management Policy on the Capital Structure

Management maintains the capital structure based on debt covenant ratios with creditors as a control measure to ensure compliance with creditor requirements.

## Rincian Struktur Modal

Per 31 Desember 2024, struktur permodalan Perseroan diuraikan sebagai berikut.

## Details on the Capital Structure

As of December 31, 2024, the Company's capital structure is outlined as follows.

(disajikan dalam jutaan Rupiah / expressed in millions of Rupiah)

| Uraian | 2024 | 2023* | Peningkatan (Penurunan) Increase (Decrease) | | Description |
|---|---|---|---|---|---|
| | | | Rp | % | |
| Utang / Debt | | | | | |
| Utang Bank | 17.630.216 | 15.556.270 | 2.073.946 | 13,3 | Bank Loans |
| Surat Utang Jangka Menengah | - | 548.274 | (548.274) | (100,0) | Medium-Term Notes |
| Obligasi | 247.358 | - | 247.358 | 100,0 | Bonds |
| **Total Utang** | 17.877.574 | **16.104.544** | **1.773.030** | **11,0** | **Total Debt** |
| **Total Ekuitas** | 33.386.694 | **34.118.352** | **(731.658)** | **(2,1)** | **Total Equity** |
| **Total** | 51.264.268 | **50.222.896** | **1.041.372** | **2,1** | **Total** |

## Ikatan Material untuk Investasi Barang Modal

Pada tahun 2024, Perseroan tidak memiliki ikatan material terkait investasi barang modal.

## Material Commitment for Capital Goods Investment

In 2024, the Company had no material commitments related to capital goods investments.

## Realisasi Investasi Barang Modal

Realisasi investasi barang modal merupakan pembelian atau peningkatan aset tetap untuk mendukung kegiatan operasional. Investasi barang modal Perseroan pada tahun 2024 dan 2023 sebagai berikut.

## Realization of Capital Goods Investment

The realization of capital goods investment refers to the acquisition or enhancement of fixed assets to support operational activities. The Company's capital goods investment in 2024 and 2023 is as follows.

(disajikan dalam jutaan Rupiah / expressed in millions of Rupiah)

| Uraian | 2024 | 2023* | Description |
|---|---|---|---|
| Bangunan | 1.208 | 364.801 | Buildings |
| Peralatan dan Instalasi Transmisi | 3.587 | 2.798.516 | Transmission Equipment and Installations |
| Jaringan Kabel | 230.142 | 132.111 | Cable Network |
| Catu Daya | 724 | 218.658 | Power Supply |
| Peralatan Kantor | - | 718 | Office Equipment |
| Biaya Langsung Awal Sewa Operasi | 266.640 | 304.341 | Initial Direct Costs of Operating Leases |
| Aset dalam Penyelesaian | 2.711.172 | 2.468.753 | Construction in Progress |
| **Total** | 3.213.473 | **6.287.898** | **Total** |

* Disajikan kembali. / Restated.

## Informasi dan Fakta Material Setelah Tanggal Pelaporan

Tidak terdapat informasi dan fakta material setelah tanggal laporan akuntan pada tahun 2024.

## Material Information and Facts After the Date of the Accountant's Report

There is no material information or facts after the accountant's report date in 2024.

## Prospek Usaha

Proyeksi pertumbuhan ekonomi global dan nasional untuk tahun 2025 menunjukkan dinamika yang perlu dicermati oleh pelaku ekonomi dan pembuat kebijakan. Dana Moneter Internasional (IMF) dalam laporannya memprediksi bahwa pertumbuhan ekonomi global akan stagnan di angka 3,2% pada tahun 2025, sedikit meningkat dari proyeksi sebelumnya sebesar 3,2%. Revisi ini didorong oleh peningkatan proyeksi pertumbuhan ekonomi Amerika Serika, meskupun risiko geopolitik dan proteksionisme perdagangan tetap menjadi tantangan yang dapat menghambat laju pertumbuhan ekonomi dunia.

Di tengah tantangan global tersebut, pemerintah Indonesia optimis bahwa perekonomian nasional akan tumbuh positif. Dalam Rancangan Anggaran Pendapatan dan Belanja Negara (RAPBN) 2025, pemerintah menargetkan pertumbuhan ekonomi sebesar 5,2%. Target ini sejalan dengan proyeksi Bank Indonesia yang memperkirakan pertumbuhan ekonomi nasional berada dalam rentang 5,1% hingga 5,5% pada tahun 2025. Optimisme pemerintah didasarkan pada upaya menjaga stabilitas ekonomi dan mendorong permintaan domestik melalui strategi seperti pengendalian inflasi, penciptaan lapangan kerja, serta penyaluran bantuan sosial dan subsidi untuk menjaga daya beli masyarakat.

Dari sisi kinerja industri infrastruktur telekomunikasi Indonesia, prospek usaha pada tahun 2025 diproyeksikan cerah. Analisis memprediksi sektor telekomunikasi Indonesia akan tumbuh sebesar 6%-8% *year-on-year* pada tahun 2025, mencapai nilai Rp320 triliun. Pertumbuhan ini didorong oleh percepatan digitalisasi dan kebutuhan akan infrastruktur telekomunikasi yang andal. Selain itu, Penetrasi 5G di Indonesia diproyeksikan meningkat signifikan, dengan Telkomsel menargetkan perluasan layanan 5G ke 76 kota/kabupaten pada tahun 2025.

Peningkatan ini membuka peluang bagi Mitratel untuk menyediakan infrastruktur pendukung, seperti menara telekomunikasi dan jaringan serat optik yang diperlukan untuk implementasi 5G. Kemudian, konsolidasi di industri telekomunikasi, seperti merger antara XL Axiata dan Smartfren pada Desember 2024 dengan nilai transaksi mencapat Rp104 triliun, menciptakan entitas baru yang berpotensi meningkatkan permintaan akan infrastruktur telekomunikasi. Mitratel dapat memanfaatkan peluang ini dengan menawarkan solusi infrastruktur yang komprehensif.

## Business Prospect

The projected global and national economic growth for 2025 presents dynamics that need to be closely monitored by economic players and policymakers. In its report, the International Monetary Fund (IMF) predicts that global economic growth will stagnate at 3.2% in 2025, slightly increasing from the previous projection of 3.2%. This revision is driven by an improved growth outlook for the United States, although geopolitical risks and trade protectionism remain challenges that could hinder global economic growth.

Amid these global challenges, the Indonesian government remains optimistic about positive national economic growth. In the 2025 Draft State Budget (RAPBN), the government targets economic growth of 5.2%. This target aligns with Bank Indonesia's projection, which estimates national economic growth in the range of 5.1% to 5.5% in 2025. The government's optimism is based on efforts to maintain economic stability and boost domestic demand through strategies such as inflation control, job creation, and the distribution of social assistance and subsidies to support people's purchasing power.

In terms of the performance of Indonesia's telecommunications infrastructure industry, the business prospect for 2025 is projected to be promising. Analysis predicts that Indonesia's telecommunications sector will grow by 6%-8% year-on-year in 2025, reaching a value of Rp320 trillion. This growth is driven by the acceleration of digitalization and the increasing demand for reliable telecommunications infrastructure. Additionally, 5G penetration in Indonesia is expected to rise significantly, with Telkomsel targeting the expansion of 5G services to 76 cities/regencies by 2025.

This development presents an opportunity for Mitratel to provide essential supporting infrastructure, such as telecommunications towers and fiber optic networks required for 5G implementation. Then, consolidation in the telecommunications industry, such as the merger between XL Axiata and Smartfren in December 2024 with a transaction value reaching Rp104 trillion, created a new entity that has the potential to increase demand for telecommunications infrastructure. Mitratel can seize this opportunity by offering comprehensive infrastructure solutions.

Meskipun prospek pertumbuhan positif, Mitratel tetap mempertimbangkan tantangan ekonomi global, seperti fluktuasi nilai tukar, inflasi, dan ketidakpastian geopolitik yang dapat memengaruhi biaya operasional dan investasi. Namun, dengan strategi ekspansi yang terukur dan diversifikasi portofolio, Mitratel berada pada posisi yang baik untuk mengatasi tantangan ini dan memanfaatkan peluang pertumbuhan di pasar domestik dan internasional.

Although the growth outlook remains positive, Mitratel continues to consider global economic challenges such as exchange rate fluctuations, inflation, and geopolitical uncertainties that may affect operational costs and investments. However, with a measured expansion strategy and portfolio diversification, Mitratel is well-positioned to navigate these challenges and capitalize on growth opportunities in both domestic and international markets.

**Sumber:**
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- Tempo – 6 Fakta Merger XL dan Smartfren: Nama Baru, Besaran hingga Jangkauan.

**Sources:**
- Ministry of Finance Financial Media – 2025: Accelerating Indonesia's Economic Growth.
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- Ministry of Finance Financial Media – Economist: 2025 State Budget Draft (RAPBN) is Optimistic and Realistic.
- Bisnis.com – Mitratel (MTEL) Opens Tower Acquisition Option, Will DigitalBridge Divest CENT's Parent Company?
- indotelko.com – Evaluating Transformation Amidst Industry Consolidation.
- Mitratel – The Telecommunications Sector Remains Promising, Mitratel (MTEL) Expands 5G Services.
- Tempo – 6 Facts About the XL and Smartfren Merger: New Name, Scale, and Coverage.

## Perbandingan Target dan Realisasi Tahun 2024

Sepanjang tahun 2024, Mitratel mencatatkan kinerja yang positif dengan capaian indikator utama yang melampaui target yang telah ditetapkan di awal tahun. Rincian kinerja tersebut disajikan dalam tabel berikut.

## Comparison of Targets and Realizations in 2024

Throughout 2024, Mitratel recorded positive performance with key indicator achievements exceeding the targets set at the beginning of the year. Details of the performance are presented in the following table.

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

| Uraian | Realisasi 2024<br>Realization in 2024 | Pencapaian Target<br>Target Achievement<br>(%) | Description |
|---|---|---|---|
| Pendapatan | **9.307.786** | 101,9 | Revenue |
| Laba Tahun Berjalan | **2.107.671** | 105,7 | Income for the Year |
| Rasio Utang Terhadap Ekuitas (%)* | **53,5** | 8,5 bps | Debt to Equity Ratio (%)* |

* 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 2025

Pada tahun 2025, industri menara telekomunikasi diproyeksikan masih tumbuh positif seiring dengan peningkatan kebutuhan infrastruktur pendukung bagi operator telekomunikasi seluler. Namun demikian, pertumbuhan industri menara telekomunikasi diperkirakan akan mengalami perlambatan yang disebabkan oleh konsolidasi di industri telekomunikasi seluler. Seiring dengan pertumbuhan industri, Perseroan memproyeksikan pertumbuhan pendapatan di kisaran 1,8% pada tahun 2025.

## Projections for 2025

In 2025, the telecommunications tower industry is projected to continue its positive growth in line with the increasing demand for supporting infrastructure from mobile network operators. However, the growth rate of the tower industry is expected to slow down due to consolidation within the mobile telecommunications sector. In line with industry growth, the Company projects revenue growth in the range of 1.8% in 2025.

## Kebijakan dan Pembagian Dividen

### Kebijakan Dividen

Pembagian dividen Perseroan ditetapkan melalui Rapat Umum Pemegang Saham (RUPS) Tahunan berdasarkan rekomendasi Direksi, sesuai dengan Undang-Undang Perseroan dan Anggaran Dasar. Dividen dapat dibagikan jika Perseroan memiliki saldo laba positif, dengan mempertimbangkan kinerja keuangan, arus kas, dan prospek usaha.

Selain itu, dividen interim dapat dibagikan sebelum tahun buku berakhir dengan persetujuan Direksi dan Dewan Komisaris, asalkan tidak menyebabkan kekayaan bersih Perseroan turun di bawah modal yang disetor. Jika setelah tahun buku berakhir Perseroan mengalami kerugian, dividen interim yang telah dibayarkan harus dikembalikan oleh Pemegang Saham.

Sesuai dengan Prospektus Penawaran Umum Perdana Saham, Perseroan berencana membagikan dividen tunai dengan rasio maksimal 70% dari laba bersih setelah cadangan, sesuai keputusan RUPS. Dividen akan dibayarkan dalam Rupiah, dengan pemotongan pajak sesuai peraturan yang berlaku, termasuk tarif 20% bagi Pemegang Saham asing, tergantung pada perjanjian pajak yang berlaku.

### Kronologi Pembagian Dividen

Selama 2 tahun terakhir, pembagian dividen yang dilakukan Perseroan diuraikan sebagai berikut.

## Dividend Policy and Distribution

### Dividend Policy

The Company's dividend distribution is determined through the Annual General Meeting of Shareholders (AGMS) based on the recommendation of the Board of Directors, in accordance with the Law on Limited Liability Company and the Articles of Association. Dividends can be distributed if the Company has a positive retained earnings balance, by considering financial performance, cash flows, and business prospects.

Furthermore, interim dividends may be distributed before the fiscal year ends with the approval of the Board of Directors and the Board of Commissioners, provided that it does not cause the Company's net assets to fall below the paid-in capital. If the Company incurs losses after the fiscal year ends, any interim dividends paid must be returned by the Shareholders.

In accordance with the Initial Public Offering Prospectus, the Company plans to distribute cash dividends with a maximum payout ratio of 70% of net profit after reserves, as determined by the GMS resolution. Dividends will be paid in Rupiah, subject to tax deductions as per applicable regulations, including a 20% rate for foreign Shareholders, depending on the relevant tax treaty.

### Dividend Payout Chronology

Over the past 2 years, the Company's dividend distribution is as follows.

| Tahun<br>Year | Dividen (juta Rupiah)<br>Dividend (Million Rupiah) | Rasio Pembayaran Dividen<br>Dividend Payout Ratio (%) | Dividen per Saham<br>Dividend per Share (Rp) | Tanggal Pembayaran<br>Payment Date |
|---|---|---|---|---|
| 2022 | Dividen Tunai : Rp1.249.547<br>Cash Dividend | Dividen Tunai : 70%<br>Cash Dividend | Dividen Tunai : Rp15,1178<br>Cash Dividend | 17 Mei 2023<br>May 17, 2023 |
| | Dividen Spesial : Rp517.670<br>Special Dividend | Dividen Spesial : 29%<br>Special Dividend | Dividen Spesial : Rp6,2631<br>Special Dividend | |
| 2023 | Dividen Tunai : Rp1.407.223<br>Cash Dividend | Dividen Tunai : 70%<br>Cash Dividend | Dividen Tunai : Rp17,0562<br>Cash Dividend | 3 Juli 2024<br>July 3, 2024 |
| | Dividen Spesial : Rp100.524<br>Special Dividend | Dividen Spesial : 5%<br>Special Dividend | Dividen Spesial : Rp1,2184<br>Special Dividend | |

## Realisasi Penggunaan Dana Hasil Penawaran Umum

Pada tahun 2021, Perseroan melakukan penawaran umum perdana saham di Bursa Efek Indonesia atas 22.920.512.000 saham biasa atau sebesar 27,6% dari modal ditempatkan dan disetor Perseroan setelah penawaran umum perdana saham dengan nilai nominal Rp228,00 setiap saham dan ditawarkan kepada masyarakat dengan harga penawaran Rp800,00 setiap saham.

## Realization of the Use of the Public Offering Proceeds

In 2021, the Company conducted an initial public offering (IPO) on Indonesia Stock Exchange for 22,920,512,000 common shares, representing 27.6% of the Company's issued and paid-up capital after the IPO, with a nominal value of Rp228.00 per share and an offering price of Rp800.00 per share.

Dari hasil penawaran umum perdana saham, Perseroan telah mengeluarkan 23.493.524.800 saham biasa dengan harga penawaran Rp800,00 setiap saham dan menerima dana hasil penawaran umum sebesar Rp18.794.819.840.000,00 sebelum dikurangi biaya emisi dan lain-lain. Setelah dikurangi biaya-biaya, total hasil bersih yang diterima Perseroan dari penawaran umum perdana saham adalah sebesar Rp18.463.293.445.139,00. Dana hasil penawaran umum tersebut telah digunakan sepenuhnya di tahun 2023 dan telah disampaikan dalam Laporan Tahunan tahun tersebut.

From the initial public offering (IPO), the Company has issued 23,493,524,800 common shares at an offering price of Rp800.00 per share, generating total proceeds of Rp18,794,819,840,000.00 before deducting issuance costs and other expenses. After deductions, the net proceeds received by the Company from the IPO amounted to Rp18,463,293,445,139.00. These proceeds were fully utilized in 2023 and reported in the Annual Report for that year.

Selain itu, pada tahun 2024, Perseroan melakukan Penawaran umum berkelanjutan obligasi dan sukuk. Adapun rincian penggunaan dana hasil dari penawaran tersebut diuraikan sebagai berikut.

Furthermore, in 2024, the Company conducted a public offering of shelf register bonds and sukuk. The details of the utilization of the proceeds from these offerings are outlined as follows.

## Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi
Realization of the Use of Public Offering Proceeds of Shelf-Register Bonds

| Jenis Penawaran Umum<br>Type of Public Offering | Tanggal Efektif<br>Effective Date | Nilai Realisasi Hasil Penawaran Umum<br>Realized Proceeds from Public Offering | | |
|---|---|---|---|---|
| | | Jumlah Hasil Penawaran Umum<br>Total Public Offering Proceeds<br>(Rp) | Biaya Penawaran Umum<br>Public Offering Costs<br>(Rp) | Hasil Bersih<br>Net Proceeds<br>(Rp) |
| Penawaran Umum Berkelanjutan Obligasi<br>Public Offering of Shelf-Register Bonds | 4 Juli 2024<br>July 4, 2024 | 240.225.000.000 | 5.090.301.736 | 235.134.698.264 |

| Rencana Penggunaan Dana / Planned Use of Proceeds | | Realisasi Penggunaan Dana / Realized Use of Proceeds | |
|---|---|---|---|
| *Refinancing* (Rp) | Total (Rp) | *Refinancing* (Rp) | Total (Rp) |
| 235.134.698.264 | 235.134.698.264 | 235.134.698.264 | 235.134.698.264 |

Sisa dana Hasil Penawaran Umum / Remaining Public Offering Proceeds

| Rencana Penggunaan Dana<br>Planned Use of Proceeds<br>(Rp) | Realisasi Penggunaan Dana<br>Realized Use of Proceeds<br>(Rp) | Sisa Dana Hasil Penawaran Umum<br>Remaining Public Offering Proceeds<br>(Rp) |
|---|---|---|
| 235.134.698.264 | 235.134.698.264 | - |

## Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Sukuk
Realization of the Use of Public Offering Proceeds of Shelf-Register Sukuk

| Jenis Penawaran Umum<br>Type of Public Offering | Tanggal Efektif<br>Effective Date | Nilai Realisasi Hasil Penawaran Umum<br>Realized Proceeds from Public Offering | | |
|---|---|---|---|---|
| | | Jumlah Hasil Penawaran Umum<br>Total Public Offering Proceeds<br>(Rp) | Biaya Penawaran Umum<br>Public Offering Costs<br>(Rp) | Hasil Bersih<br>Net Proceeds<br>(Rp) |
| Penawaran Umum Berkelanjutan Sukuk<br>Public Offering of Shelf-Register Sukuk | 4 Juli 2024<br>July 4, 2024 | 10.015.000.000 | 451.051.455 | 9.563.948.545 |

| Rencana Penggunaan Dana / Planned Use of Proceeds | | Realisasi Penggunaan Dana / Realized Use of Proceeds | |
|---|---|---|---|
| *Refinancing* (Rp) | Total (Rp) | *Refinancing* (Rp) | Total (Rp) |
| 9.563.948.545 | 9.563.948.545 | 9.563.948.545 | 9.563.948.545 |

Sisa dana Hasil Penawaran Umum / Remaining Public Offering Proceeds

| Rencana Penggunaan Dana<br>Planned Use of Proceeds<br>(Rp) | Realisasi Penggunaan Dana<br>Planned Use of Proceeds<br>(Rp) | Sisa Dana Hasil Penawaran Umum<br>Remaining Public Offering Proceeds<br>(Rp) |
|---|---|---|
| 9.563.948.545 | 9.563.948.545 | - |

## Informasi Material Terkait Investasi, Ekspansi, Divestasi, Penggabungan/ Peleburan Usaha, Akuisisi, dan Restrukturisasi Utang/Modal

Perseroan tidak melakukan kegiatan investasi, ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, atau restrukturisasi utang/modal di tahun 2024.

## Material Information Regarding Investment, Expansion, Divestment, Business Merger/ Consolidation, Acquisition, Debt/ Capital Restructuring

The Company did not engage in any investment, expansion, divestment, business mergers/consolidations, acquisitions, or debt/capital restructuring activities in 2024.

## Informasi Transaksi Material yang Mengandung Benturan Kepentingan, Transaksi dengan Pihak Afiliasi, dan Transaksi dengan Pihak Berelasi

### Transaksi yang Mengandung Benturan Kepentingan

Sepanjang tahun 2024, Perseroan tidak melakukan transaksi yang mengandung benturan kepentingan. Seluruh transaksi dilakukan sesuai dengan syarat dan kondisi yang adil serta memberikan manfaat ekonomis yang setara dengan transaksi dengan pihak ketiga.

## Material Transaction Information Containing Conflict of Interest, Transactions with Affiliated Parties, and Transactions with Related Parties

### Transactions with Conflict of Interest

Throughout 2024, the Company did not engage in any transactions containing a conflict of interest. All transactions were conducted under fair terms and conditions, providing economic benefits equivalent to transactions with third parties.

## Transaksi dengan Pihak Afiliasi

Pada tahun 2024, Perseroan melakuan transaksi material dengan pihak afiliasi yang diuraikan sebagai berikut.

## Transactions with Affiliated Parties

In 2024, the Company engaged in material transactions with affiliated parties, as outlined below.

| | |
|---|---|
| **Tanggal**<br>Date | 2 Desember 2024<br>December 2, 2024 |
| **Nama Pihak**<br>Name of Parties | • Perseroan. / The Company.<br>• PT Pembangunan Perumahan Infrastruktur.<br>• Yayasan Kesejahteraan Karyawan Pembangunan.<br>• PT Ultra Mandiri Telekomunikasi. |
| **Sifat Hubungan Afiliasi**<br>Nature of the Affiliations | Hubungan pengendalian oleh pihak yang sama.<br>Control relationship by the same party. |
| **Objek Transaksi**<br>Objects of the Transactions | 42.865 lembar saham pada PT Ultra Mandiri Telekomunikasi dari Yayasan Kesejahteraan Karyawan Pembangunan dan PT Pembangunan Perumahan Infrastruktur.<br>42,865 shares in PT Ultra Mandiri Telekomunikasi from Yayasan Kesejahteraan Karyawan Pembangunan and PT Pembangunan Perumahan Infrastruktur. |
| **Alasan Dilakukannya Transaksi**<br>Reason for Conducting the Transaction | • Perseroan akan memperoleh tambahan portofolio fiber optik secara langsung pasca dilakukannya transaksi, sedangkan apabila melakukan pembangunan infrastruktur secara mandiri akan membutuhkan waktu yang lebih lama.<br>• Perseroan akan memperoleh potensi tambahan pendapatan sesuai dengan kontrak PT Ultra Mandiri Telekomunikasi secara langsung yang dapat dikonsolidasikan dalam Laporan Keuangan Perseroan pasca dilakukannya transaksi.<br>• Penambahan portofolio fiber optik dari PT Ultra Mandiri Telekomunikasi akan memperkuat ekosistem bisnis Perseroan dalam rangka penguatan kepemimpinan Perseroan di industri.<br>• The Company will directly acquire an additional fiber optic portfolio following the transaction, whereas building the infrastructure independently would take a longer time.<br>• The Company will gain potential additional revenue in line with PT Ultra Mandiri Telekomunikasi's contracts, which can be consolidated into the Company's Financial Statements after the transaction.<br>• The addition of PT Ultra Mandiri Telekomunikasi's fiber optic portfolio will strengthen the Company's business ecosystem to reinforce its leadership in the industry. |
| **Nilai Transaksi (Rp)**<br>Transaction Value (Rp) | 650.000.000.000 |

## Transaksi dengan Afiliasi dan Kewajaran Transaksi

Seluruh transaksi dengan pihak afiliasi pada tahun 2024 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 Affiliates and Fairness of Transactions

All transactions with affiliated parties in 2024 were conducted fairly (arm's length) and in compliance with applicable laws and regulations. These transactions were carried out based on the Company's needs and were free from 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; dan
2. Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tanggal 1 Juli 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan.

## Compliance with Relevant Regulations and Provisions

The Company has complied with the relevant regulations and provisions:

1. Financial Services Authority Regulation No. 17/POJK.04/2020 dated April 20, 2020, on Material Transactions and Changes in Business Activities; and
2. 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

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

## Statement of the Board of Commissioners, Board of Directors, and Audit Committee

The Board of Directors declares that transactions with affiliated parties have undergone adequate procedures to ensure they are conducted in accordance with generally accepted business practices, including adherence to the arm's length principle. Additionally, the Board of Commissioners and the Audit Committee have played a

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*).

role in ensuring that appropriate procedures were followed to verify that these transactions comply with standard business practices and adhere to the arm's length principle.

## Transaksi dengan Pihak Berelasi

Perseroan melakukan transaksi dengan pihak berelasi seperti yang diatur dalam Pernyataan Standar Akuntansi Keuangan (PSAK) No. 7 tentang Pengungkapan Pihak-Pihak Berelasi dan Peraturan 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.

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada Catatan atas Laporan Keuangan No. 39 tentang Saldo dan Transaksi dengan Pihak Berelasi. Adapun nama dan sifat hubungan berelasi dalam transaksi dengan pihak berelasi Perseroan ditunjukkan sebagai berikut.

## Transactions with Related Parties

The Company conducts transactions with related parties as stipulated in the Statement of Financial Accounting Standards (PSAK) No. 7 on Related Party Disclosures and the Capital Market and Financial Institution Supervisory Agency Regulation No. KEP-347/BL/2012 dated June 25, 2012, on the Presentation and Disclosure of Financial Statements of Issuers or Public Companies.

Significant transactions conducted with related parties, whether under the same terms and conditions as third parties or not, are disclosed in the Notes to the Financial Statements No. 39 regarding Balances and Transactions with Related Parties. The names and nature of related party relationships in the Company's transactions with related parties are presented as follows.

| Pihak Berelasi<br>Related Parties | Sifat Hubungan<br>Nature of the Affiliations | Transaksi<br>Transaction |
|---|---|---|
| PT Telkom Indonesia (Persero) Tbk | Pemegang Saham Mayoritas Perseroan<br>Majority Shareholder of the Company | Sewa menyewa menara telekomunikasi, akuisisi menara, pinjaman jangka panjang, dividen, beban usaha, beban keuangan, dan sewa lahan<br>Lease of telecommunication towers, tower acquisition, long-term loan, dividend, operating expense, finance cost, and land lease |
| PT Bank Mandiri (Persero) Tbk | Entitas Sepengendali<br>Entity Under Common Control | Jasa perbankan, pinjaman jangka panjang, dan beban keuangan<br>Banking services, long-term loan, and finance cost |
| PT Bank Negara Indonesia (Persero) Tbk | Entitas Sepengendali<br>Entity Under Common Control | Jasa perbankan, pinjaman jangka panjang, dan beban keuangan<br>Banking services, long-term loan, and finance cost |
| PT Bank Rakyat Indonesia (Persero) Tbk | Entitas Sepengendali<br>Entity Under Common Control | Jasa perbankan, pinjaman jangka panjang, dan beban keuangan<br>Banking services, long-term loan, and finance cost |
| PT Bank Syariah Indonesia Tbk | Entitas Sepengendali<br>Entity Under Common Control | Jasa perbankan, pinjaman jangka panjang, dan beban keuangan<br>Banking services, long-term loan, and finance cost |
| PT Bank Tabungan Negara | Entitas Sepengendali<br>Entity Under Common Control | Jasa perbankan, pinjaman jangka panjang, dan beban keuangan<br>Banking services, long-term loan, and finance cost |
| PT Graha Sarana Duta | Entitas Sepengendali<br>Entity Under Common Control | Sewa gedung<br>Building rental |
| PT Infomedia Nusantara | Entitas Sepengendali<br>Entity Under Common Control | Jasa promosi dan pelatihan<br>Promotion and training services |
| PT Infomedia Solusi Humanika | Entitas Sepengendali<br>Entity Under Common Control | Jasa pengelolaan sumber daya manusia<br>Human capital services |
| PT PINS Indonesia | Entitas Sepengendali<br>Entity Under Common Control | Pengadaan aset sewa pembiayaan dan jasa pemeliharaan<br>Procurement of assets for finance leases, maintenance services |
| PT Sigma Cipta Caraka | Entitas Sepengendali<br>Entity Under Common Control | Jasa informasi dan teknologi<br>Information and technology services |

| Pihak Berelasi<br>Related Parties | Sifat Hubungan<br>Nature of the Affiliations | Transaksi<br>Transaction |
|---|---|---|
| PT Telekomunikasi Selular | Entitas Sepengendali<br>Entity Under Common Control | Sewa menyewa menara telekomunikasi dan jasa pemeliharaan, akuisisi tower, sewa lahan, aset tetap, aset tak berwujud, beban usaha, pendapatan lainnya, dan beban ditangguhkan<br>Information and technology services and maintenance services, tower acquisition, land lease, fixed assets intangible assets, operating expense, other income, and deferred charges |
| PT Digital Aplikasi Solusi | Entitas Sepengendali<br>Entity Under Common Control | Jasa informasi dan teknologi<br>Information and technology services |
| PT Metra Digital Media | Entitas Sepengendali<br>Entity Under Common Control | Jasa periklanan/percetakan<br>Advertising/printing services |
| PT Administrasi Medika | Entitas Sepengendali<br>Entity Under Common Control | Jasa pelayanan kesehatan<br>Health services |
| PT Multimedia Nusantara | Entitas Sepengendali<br>Entity Under Common Control | Jasa informasi dan teknologi<br>Information and technology services |
| PT Telekomunikasi Indonesia International | Entitas Sepengendali<br>Entity Under Common Control | Jasa pembangunan menara telekomunikasi dan jasa pemeliharaan<br>Information and technology services and maintenance services |
| PT Infrastruktur Telekomunikasi | Entitas Sepengendali<br>Entity Under Common Control | Jasa perawatan dan pemeliharaan menara telekomunikasi<br>Handling and maintenance of telecommunications tower services |
| PT Sarana Usaha Sejahtera Insanpalapa | Entitas Sepengendali<br>Entity Under Common Control | Jasa pelayanan kesehatan menara telekomunikasi<br>Telecommunication tower health service |
| PT Persada Sokka Tama | Entitas Sepengendali<br>Entity Under Common Control | Jasa pembangunan menara telekomunikasi<br>Telecommunications tower construction services |
| PT Telkom Landmark Tower | Entitas Sepengendali<br>Entity Under Common Control | Sewa gedung<br>Building rental |
| PT Telkom Akses | Entitas Sepengendali<br>Entity Under Common Control | Jasa konsultan dan pembelian aset tetap<br>Consultant services and purchase fixed assets |
| PT Telkom Satelit Indonesia | Entitas Sepengendali<br>Entity Under Common Control | Jasa informasi dan teknologi<br>Information and technology services |
| PT Finnet Indonesia | Entitas Sepengendali<br>Entity Under Common Control | Jasa solusi transaksi digital<br>Digital transaction solution services |
| PT Telkom Infrastruktur Indonesia | Entitas Sepengendali<br>Entity Under Common Control | Jasa solusi transaksi digital<br>Digital transaction solution services |
| PT PP Infrastruktur | Entitas Sepengendali<br>Entity Under Common Control | Piutang usaha dan pendapatan<br>Accounts receivable, and revenue |
| PT PP (Persero) Tbk | Entitas Sepengendali<br>Entity Under Common Control | Piutang usaha dan pendapatan<br>Accounts receivable, and revenue |
| PT PP Properti Tbk | Entitas Sepengendali<br>Entity Under Common Control | Piutang usaha dan pendapatan<br>Accounts receivable, and revenue |
| PT PP Energi | Entitas Sepengendali<br>Entity Under Common Control | Piutang usaha dan pendapatan<br>Accounts receivable, and revenue |
| PT PP Urban | Entitas Sepengendali<br>Entity Under Common Control | Piutang usaha dan pendapatan<br>Accounts receivable, and revenue |
| PT PP Presisi Tbk | Entitas Sepengendali<br>Entity Under Common Control | Piutang usaha dan pendapatan<br>Accounts receivable, and revenue |
| Dewan Komisaris dan Direksi<br>Board of Commissioners and Board of Directors | Manajemen Kunci<br>Key Management | Imbalan jangka pendek<br>Short-term benefits |

## Perubahan Peraturan Perundang-Undangan yang Berdampak Signifikan pada Perseroan

Selama tahun 2024, terdapat perubahan peraturan perundang-undangan yang berdampak signifikan terhadap Perseroan, yaitu:

## Amendments to Laws and Regulations with Significant Impact on the Company

Throughout 2024, there were amendments to laws and regulations that had a significant impact on the Company, as follows:

| **Peraturan**<br>Law | **Penjelasan**<br>Explanation | **Pengaruh Terhadap Perseroan**<br>Explanation |
|---|---|---|
| Undang-Undang No. 1 Tahun 2024 tentang Perubahan Kedua atas Undang-Undang No. 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik | Undang-Undang Informasi dan Transaksi Elektronik yang ditujukan untuk melindungi kepentingan Negara, publik, dan swasta dari kejahatan siber (*cyber crime*) pada perkembangannya membutuhkan amandemen (Perubahan Pertama Undang-Undang No. 19 Tahun 2016 dan Perubahan Kedua Undang-Undang No. 1 Tahun 2024) guna mengakomodir perkembangan teknologi digital. | • Dapat menggunakan layanan Penyelenggara Sertifikat Elektronik (PSE) Asing berdasarkan Perjanjian Kerja Sama apabila layanan belum tersedia di Indonesia;<br>• Dapat menggunakan atau menyediakan jenis layanan baru PSE (contoh: segel elektronik, identitas digital, seritifkat elektronik, dan lain-lain);<br>• Harus menggunakan Tanda Tangan Elektronik yang diamankan dengan Sertifikat Elektronik untuk transaksi elektronik berisiko tinggi (contoh: tidak tatap muka secara fisik);<br>• Apabila mencantumkan klausula baku pada Kontrak Elektronik Internasional wajib berpedoman pada hukum Indonesia; dan<br>• Ancaman sanksi administratif apabila PSE tidak mematuhi pemerintah untuk melakukan penyesuaian atau tindakan guna mendukung terciptanya ekosistem digital yang adil, akuntabel, aman, dan inovatif. |
| Law No. 1 of 2024 on the Second Amendment to Law No. 11 of 2008 on Electronic Information and Transactions | The Electronic Information and Transactions Law, aimed at protecting the interests of the state, the public, and the private sector from cybercrime, required amendments (the First Amendment through Law No. 19 of 2016 and the Second Amendment through Law No. 1 of 2024) to accommodate the advancements in digital technology. | • May use Foreign Electronic Certificate Provider (PSE) services based on a Cooperation Agreement if such services are not yet available in Indonesia;<br>• May use or provide new types of PSE services (e.g., electronic seals, digital identities, electronic certificates, etc.);<br>• Must use an Electronic Signature secured with an Electronic Certificate for high-risk electronic transactions (e.g., non-face-to-face transactions);<br>• If including standard clauses in an International Electronic Contract, it must adhere to Indonesian law; and<br>• Risk of administrative sanctions if the PSE fails to comply with government directives for adjustments or actions to support the creation of a fair, accountable, secure, and innovative digital ecosystem. |
| Peraturan Menteri Dalam Negeri No. 7 Tahun 2024 tentang Perubahan atas Peraturan Menteri Dalam Negeri No. 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah | Ketentuan kerja sama pengelolaan barang milik daerah (kerja sama pemanfaatan, kerja sama penyediaan infrastruktur, sewa, dan lain sebagainya). | Penyesuaian ketentuan jangka waktu kerja sama apabila Perseroan hendak melakukan kerja sama pengelolaan barang milik daerah melalui mekanisme kerja sama pemanfaatan. |
| Minister of Home Affairs Regulation No. 7 of 2024 on the Amendment to Minister of Home Affairs Regulation No. 19 of 2016 on Guidelines for the Management of Regional Assets | Provisions on the cooperation in the management of regional assets (including cooperation in utilization, infrastructure provision, leasing, and other forms of collaboration). | Adjustment of cooperation period provisions if the Company intends to carry out the management of regional assets through a utilization cooperation mechanism. |

## Perubahan Kebijakan Akuntansi

Sepanjang tahun 2024, terdapat perubahan kebijakan akuntansi yang berdampak signifikan terhadap Laporan Keuangan Konsolidasian Perseroan, yaitu:

## Changes in Accounting Policies

Throughout 2024, there were accounting policy changes that had a significant impact on the Company's Consolidated Financial Statements, as follows:

| **Kebijakan Akuntansi**<br>Accounting Policies | **Penjelasan**<br>Explanation | **Pengaruh Terhadap Perseroan**<br>Impacts on the Company's Financial Statements |
|---|---|---|
| Amandemen PSAK 201, "Liabilitas Jangka Panjang dengan Kovenan" | Amandemen ini menentukan persyaratan untuk mengklasifikasikan suatu liabilitas sebagai jangka pendek atau jangka panjang dan menjelaskan:<br>• Hal yang dimaksud sebagai hak untuk menangguhkan pelunasan;<br>• Hak untuk menangguhkan pelunasan harus ada pada akhir periode pelaporan;<br>• Klasifikasi tersebut tidak dipengaruhi oleh kemungkinan entitas akan menggunakan haknya untuk menangguhkan liabilitas; dan<br>• Bahwa jika derivatif melekat dalam kewajiban yang dapat dikonversi dianggap sebagai instrumen ekuitas, ketentuan kewajiban ini tidak akan memengaruhi klasifikasinya sebagai lancar atau tidak lancar.<br><br>Selain itu, persyaratan telah diperkenalkan untuk mewajibkan pengungkapan ketika suatu kewajiban timbul dari pinjaman perjanjian diklasifikasikan sebagai tidak lancar dan hak entitas untuk menunda penyelesaian bergantung pada kepatuhan terhadap persyaratan di masa depan dalam waktu 12 bulan. | Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian. |
| Amendment of PSAK 201, "Non-Current Liabilities with Covenants" | The amendments specify the requirements for classifying liabilities as current or non-current and clarify:<br>• What is meant by a right to defer settlement;<br>• The right to defer must exist at the end of the reporting period;<br>• Classification is not affected by the likelihood that an entity will exercise its deferral right; and<br>• That if an embedded derivative in a convertible liability is considered as an equity instrument, the terms of the liability would not affect its classification as current or non-current.<br><br>In addition, a requirement has been introduced to require disclosure when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within 12 months. | The amendments are not expected to have an impact on the consolidated financial statements. |

| Kebijakan Akuntansi<br>Accounting Policies | Penjelasan<br>Explanation | Pengaruh Terhadap Perseroan<br>Impacts on the Company's Financial Statements |
|---|---|---|
| Amandemen PSAK 116, "Liabilitas Sewa dalam Jual Beli dan Sewa-balik"<br><br>Amendment of PSAK 116, "Lease Liability in a Sale and Leaseback" | Amandemen ini menetapkan persyaratan yang digunakan penjual-penyewa dalam mengukur kewajiban sewa yang timbul dalam transaksi jual beli dan sewa-balik, untuk memastikan penjual-penyewa tidak mengakui jumlah setiap keuntungan atau kerugian yang terkait dengan hak guna yang dipertahankan.<br><br>The amendment specifies the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains. | Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian.<br><br>The amendments are not expected to have an impact on the consolidated financial statements. |
| Amandemen PSAK 207 dan PSAK 107, "Pengaturan Pembiayaan Pemasok"<br><br>Amendment of PSAK 207 and PSAK 107, "Supplier Finance Arrangements" | Amandemen ini mengklarifikasi karakteristik pengaturan pembiayaan pemasok dan mensyaratkan pengungkapan tambahan atas pengaturan pembiayaan pemasok tersebut. Persyaratan pengungkapan dalam amandemen ini dimaksudkan untuk membantu pengguna laporan keuangan dalam memahami dampak pengaturan pembiayaan pemasok terhadap liabilitas, arus kas, dan eksposur terhadap risiko likuiditas suatu entitas.<br><br>The amendments clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. | Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian.<br><br>The amendments are not expected to have an impact on the consolidated financial statements. |

## Alasan Perubahan Kebijakan Akuntansi

Penerapan standar akuntansi keuangan dilakukan untuk mematuhi PSAK yang berlaku dalam tahun berjalan.

## Reason for Changes in Accounting Policies

The financial accounting standards are carried out to comply with the applicable PSAK in the current year.


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# TINJAUAN PENDUKUNG BISNIS

## Business Support Overview

# Sumber Daya Manusia
## Human Resources

Mitratel menerapkan manajemen sumber daya manusia (SDM) yang komprehensif, mencakup seluruh proses mulai dari perencanaan kebutuhan tenaga kerja hingga persiapan masa pensiun karyawan. Pendekatan ini didukung oleh tata kelola yang efektif, efisien, dan adaptif sehingga memastikan pengelolaan SDM berjalan secara optimal. Dengan fokus pada pengembangan kompetensi dan kesejahteraan karyawan, Mitratel berupaya menciptakan tenaga kerja yang andal dan berdaya saing tinggi.

Melalui strategi SDM yang terintegrasi, Mitratel tidak hanya memprioritaskan pemenuhan kebutuhan operasional saat ini, tetapi juga membangun fondasi untuk mendukung pertumbuhan jangka panjang perusahaan. SDM yang kompeten dan berdedikasi menjadi pilar penting dalam mendukung inovasi, efisiensi, serta keberlanjutan bisnis.

Hal ini semakin diperkuat melalui program utama Mitratel 2024, "*The Winner*", di mana Divisi *Human Capital Management* diharapkan untuk mengimplementasikan inisiatif strategis pertama, yaitu "*Transform to Digital Culture and Digital Talent Capability Align with Business Strategy*".

Langkah-langkah utama dalam inisiatif ini meliputi:
1. Perencanaan talenta berbasis budaya digital untuk meningkatkan daya tarik dan proposisi nilai bagi karyawan (*high employee proposition based on digital culture*).
2. Penguatan *roadmap* kapabilitas agar selaras dengan strategi bisnis Perseroan (*enhance capability roadmap align with business strategy*).
3. Penyusunan struktur organisasi yang adaptif, termasuk bagi Entitas Anak (*create adaptive organization structure including subsidiary management*).

Upaya tersebut menjadi faktor krusial dalam memastikan Mitratel tidak hanya mencapai posisi terdepan dalam industri, tetapi juga menciptakan lingkungan kerja yang mendorong inovasi dan kreativitas. Dengan demikian, Mitratel dapat membuka jalan bagi pertumbuhan yang berkelanjutan di masa depan.

### Strategi Pengembangan SDM Tahun 2024

Strategi pengembangan SDM tahun 2024 dibagi menjadi 3 aspek utama, yaitu *organization*, *people*, dan *technology*. Pada masing-masing aspek, terdapat tema besar yang menjadi dasar dalam pengembangan program:

Mitratel implements comprehensive human resource (HR) management, covering the entire process from workforce planning to employee retirement preparation. This approach is supported by effective, efficient, and adaptive governance to ensure optimal HR management. With a focus on competency development and employee well-being, Mitratel strives to create a reliable and highly competitive workforce.

Through an integrated HR strategy, Mitratel not only prioritizes meeting current operational needs but also builds a foundation to support the Company's long-term growth. Competent and dedicated human resources serve as a crucial pillar in driving innovation, efficiency, and business sustainability.

This commitment is further reinforced through Mitratel's 2024 flagship program, "The Winner", where the Human Capital Management Division is expected to implement the first strategic initiative, "Transform to Digital Culture and Digital Talent Capability Align with Business Strategy".

The key steps in this initiative include:
1. Talent planning based on digital culture to enhance attractiveness and employee value proposition (high employee proposition based on digital culture).
2. Strengthening the capability roadmap to align with the Company's business strategy (enhance capability roadmap align with business strategy).
3. Developing an adaptive organizational structure, including for subsidiary management (create adaptive organization structure including subsidiary management).

These efforts are crucial in ensuring that Mitratel not only secures a leading position in the industry but also fosters a work environment that encourages innovation and creativity. Thus, Mitratel can pave the way for sustainable growth in the future.

### HR Development Strategy for 2024

The HR development strategy for 2024 was divided into 3 main aspects: organization, people, and technology. Each aspect has a key theme that serves as the foundation for program development:

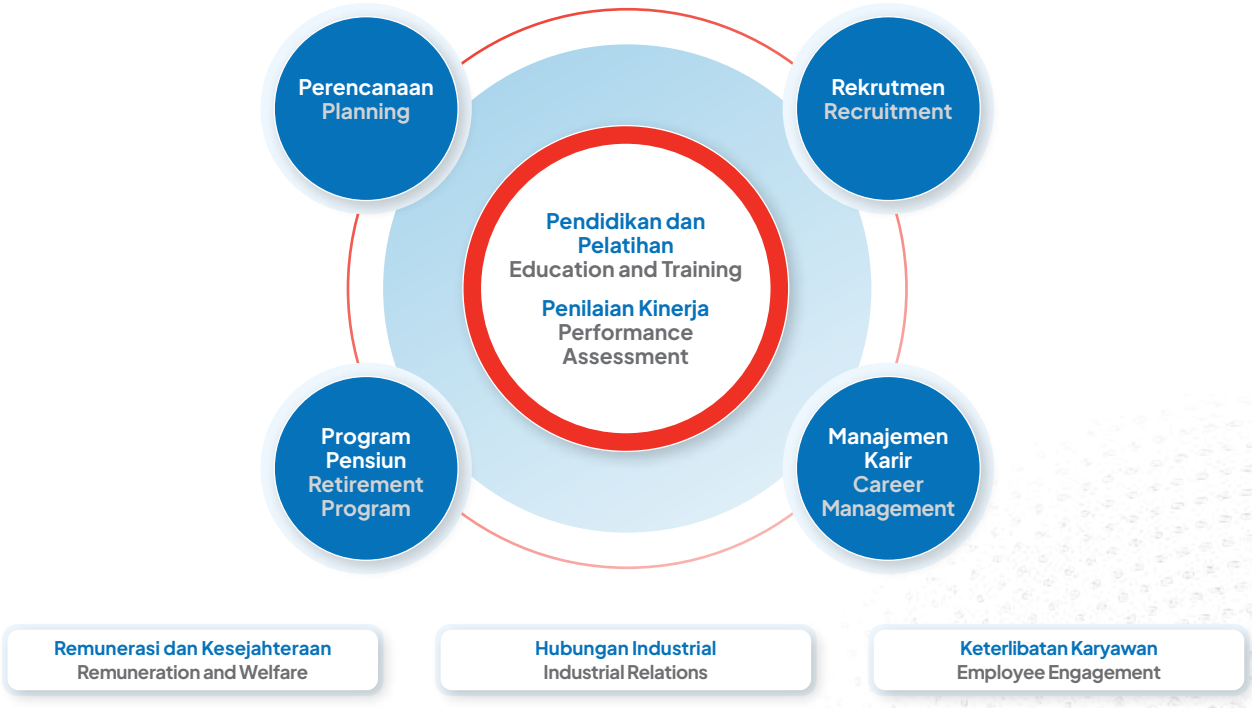
1. Aspek *People: Improve People Competencies Thru Capability Roadmap and Corporate Strategy*
   Tema ini bertujuan memastikan bahwa karyawan dapat meningkatkan kompetensi karyawan yang diperlukan untuk beradaptasi dengan perubahan strategi bisnis melalui program pengembangan yang efektif. Program utama yang diimplementasikan:
   a. Program pembelajaran dan pengembangan yang komprehensif berdasarkan *capability roadmap;* dan
   b. Desain dan implementasi program orientasi bagi karyawan baru, termasuk lulusan baru.

2. Aspek *Organization*: *Strengthening Organization and Human Capital Policies by Re-aligning Business Focus*
   Tema ini berfokus pada penyesuaian desain organisasi agar selaras dengan strategi bisnis Perseroan. Langkah utama yang dilakukan adalah penguatan desain organisasi untuk mendukung pencapaian tujuan bisnis, penyusunan rencana strategis pengelolaan SDM sebagai bagian dari strategi keberlanjutan, dan mempersiakan proses suksesi yang solid untuk memastikan kesinambungan bisnis di masa depan.

3. Aspek *Technology: Enhancement Human Capital Platform Through Digital Technology*
   Tema ini bertujuan untuk meningkatkan efisiensi, efektivitas, dan kualitas pengelolaan SDM melalui pemanfaatan teknologi digital. Fokus utama dalam implementasi adalah integrasi database SDM untuk menciptakan sistem manajemen SDM yang lebih terhubung dan pemanfaatan data SDM dalam pengambilan keputusan berbasis analitik.

1. People Aspect: Improve People Competencies Thru Capability Roadmap and Corporate Strategy
   This theme aims to ensure that employees enhance the competencies needed to adapt to changing business strategies through effective development programs. The key programs implemented include:
   a. A comprehensive learning and development program based on the capability roadmap; and
   b. Design and implementation of an orientation program for new employees, including fresh graduates.
2. Organization Aspect: Strengthening Organization and Human Capital Policies by Re-aligning Business Focus
   This theme focuses on adjusting the organizational design to align with the Company's business strategy. The key steps taken include strengthening organizational design to support business objectives, developing a strategic HR management plan as part of the sustainability strategy, and preparing a solid succession process to ensure business continuity in the future.

3. Technology Aspect: Enhancement of Human Capital Platform Through Digital Technology
   This theme aims to improve the efficiency, effectiveness, and quality of HR management through the utilization of digital technology. The main focus of implementation includes integrating the HR database to create a more connected HR management system and leveraging HR data for analytics-based decision-making.



## Komposisi SDM

Pada tahun 2024, jumlah karyawan Perseroan meningkat sebesar 12,3%. Peningkatan tersebut dikarenakan Perseroan melakukan penguatan kapabilitas dan kompetensi karyawan melalui program rekrutmen baik *freshgraduate* maupun berpengalaman.

## Human Resources Composition

In 2024, the number of employees in the Company increased by 12.3%. This increase was due to the Company's efforts to strengthen employee capabilities and competencies through recruitment programs for both fresh graduates and experienced professionals.

| Uraian | 2024 | | | 2023 | | | Description |
|---|---|---|---|---|---|---|---|
| | Pria Male | Wanita Female | Total | Pria Male | Wanita Female | Total | |
| **Komposisi Karyawan Berdasarkan Jabatan / Employee Composition by Position Level** | | | | | | | |
| *Entry-Level (Band VI-VII)* | 118 | 97 | 215 | 87 | 74 | 161 | Entry-Level (Band VI-VII) |
| *Middle-Level (Band IV-V)* | 179 | 72 | 251 | 171 | 68 | 239 | Middle-Level (Band IV-V) |
| *Senior-Level (Band II-III)* | 111 | 24 | 135 | 113 | 22 | 135 | Senior-Level (Band II-III) |
| *Executive-Level (Band I)* | 2 | - | 2 | 2 | - | 2 | Executive-Level (Band I) |
| **Total** | 410 | 193 | 603 | **373** | **164** | **537** | **Total** |
| **Komposisi Karyawan Berdasarkan Pendidikan / Employee Composition by Education Level** | | | | | | | |
| SMA/Sederajat | 4 | - | 4 | 6 | - | 6 | Highschool/ Equivalent |
| Diploma | 14 | 8 | 22 | 7 | 5 | 12 | Diploma |
| Sarjana | 346 | 161 | 507 | 324 | 137 | 461 | Bachelor's Degree |
| Pascasarjana | 46 | 24 | 70 | 36 | 22 | 58 | Master's Degree |
| **Total** | 410 | 193 | 603 | **373** | **164** | **537** | **Total** |
| **Komposisi Karyawan Berdasarkan Usia / Employee Composition by Age** | | | | | | | |
| ≥ 51 tahun | 35 | 2 | 37 | 29 | 3 | 32 | ≥ 51 years old |
| 30 - 50 tahun | 325 | 146 | 471 | 305 | 118 | 423 | 30 - 50 years old |
| < 30 tahun | 50 | 45 | 95 | 39 | 43 | 82 | < 30 years old |
| **Total** | 410 | 193 | 603 | **373** | **164** | **537** | **Total** |
| **Komposisi Karyawan Berdasarkan Status Ketenagakerjaan / Employee Composition by Employment Status** | | | | | | | |
| Tetap | 394 | 185 | 579 | 285 | 128 | 413 | Permanent |
| Kontrak | 16 | 8 | 24 | 88 | 36 | 124 | Contract |
| **Total** | 410 | 193 | 603 | **373** | **164** | **537** | **Total** |

| Uraian | 2024 | | | 2023 | | | Description |
|---|---|---|---|---|---|---|---|
| | Pria Male | Wanita Female | Total | Pria Male | Wanita Female | Total | |
| Komposisi Karyawan Berdasarkan Lokasi Kerja / Employee Composition by Work Location | | | | | | | |
| Region I - Sumatera | 50 | 18 | 68 | 43 | 17 | 60 | Region I - Sumatera |
| Region II – Jakarta dan Jawa Barat | 264 | 139 | 403 | 245 | 115 | 360 | Region II – Jakarta and West Java |
| Region III – Jawa Tengah, Jawa Timur, Bali, dan Nusa Tenggara | 46 | 24 | 70 | 41 | 20 | 61 | Region III – Central Java, East Java, Bali, and Nusa Tenggara |
| Region IV - Kalimantan | 19 | 4 | 23 | 14 | 6 | 20 | Region IV - Kalimantan |
| Region V – Sulawesi, Papua, Maluku | 31 | 8 | 39 | 30 | 6 | 36 | Region V – Sulawesi, Papua, Maluku |
| **Total** | 410 | 193 | 603 | **373** | **164** | **537** | **Total** |

Uraian selengkapnya mengenai SDM Mitratel dan pengelolaannya disampaikan dalam Laporan Keberlanjutan yang disusun secara terpisah dari Laporan Tahunan ini.

A complete description of Mitratel's human resources and its management is presented in the Sustainability Report, which is prepared separately from this Annual Report.

# Teknologi Informasi
## Information Technology

Tata kelola teknologi informasi (TI) berperan penting dalam mendukung keberlanjutan kegiatan operasional Mitratel Group dan merupakan sarana dalam menjalankan kegiatan usaha. Untuk mencapai efektivitas dan efisiensi dalam hal pengambilan keputusan, analisis data, serta pelaporan dalam skala korporat yang dilakukan dalam Perseroan maupun Entitas Anak, maka pengelolaan TI Mitratel Group dilakukan secara terintegrasi yang mencakup seluruh aspek bisnis, termasuk aspek tata kelolanya.

Pengelolaan TI Perseroan dijalankan oleh Unit *Information Technology* yang bertanggung jawab langsung kepada *Senior Vice President Corporate Strategy and Digital Transformation*. Melalui rangkaian inovasi yang menjadi bagian dari proses transformasi digital, Perseroan berhasil melakukan otomatisasi seluruh proses bisnis secara bertahap.

Information technology (IT) governance plays a crucial role in supporting the sustainability of Mitratel Group's operational activities and serves as a means of conducting business operations. To achieve effectiveness and efficiency in decision-making, data analysis, and corporate-scale reporting carried out within the Company and its Subsidiaries, Mitratel Group's IT management is conducted in an integrated manner, covering all business aspects, including governance aspects.

The Company's IT management is carried out by the Information Technology Unit, which reports directly to the Senior Vice President of Corporate Strategy and Digital Transformation. Through a series of innovations as part of the digital transformation process, the Company has successfully automated all business processes gradually.

## Pelaksanaan Program dan Kebijakan TI Tahun 2024

Untuk mewujudkan strategi dan kebijakan pengelolaan TI, maka sepanjang tahun 2024, Perseroan telah melaksanakan berbagai kebijakan dan program strategis yang menjadi bagian dari rencana jangka panjang Perseroan secara keseluruhan yang meliputi:

1. Peningkatan manajemen *Application Programming Interface* (API) untuk sistem *Customer Relationship Management* (CRM) dan *Transport Management System* (TMS);
2. Implementasi *Secure Software Development Life Cycle* untuk meningkatkan keamanan dalam pengembangan perangkat lunak;
3. Integrasi sistem perbankan *Host-to-Host* dengan *Systems, Applications, and Products* (SAP) guna meningkatkan efisiensi transaksi keuangan ;
4. Pengembangan *Robotic Process Automation* (RPA) untuk mengotomatiskan proses bisnis guna meningkatkan efisiensi operasional; dan
5. Kajian hukum terhadap Surat Perintah Mulai Kerja (SPMK) sebagai bagian dari penguatan tata kelola dan kepatuhan regulasi.

## Audit TI

Guna mengukur efektivitas dan efisiensi sistem TI dalam mendukung pertumbuhan bisnis yang dinamis, Perseroan melaksanakan audit atas penerapan TI pada sistem keuangan SAP Perseroan oleh eksternal audit.

## Proses Tata Kelola Terkait Isu TI

Mitratel menyadari pentingnya tata kelola TI yang kokoh dalam mendukung keberlanjutan bisnis di sektor telekomunikasi. Sebagai perusahaan yang bergerak di instalasi telekomunikasi, konstruksi sentral, serta aktivitas telekomunikasi kabel dan nirkabel, Mitratel mengelola infrastruktur TI dengan fokus pada mitigasi risiko dan penguatan sistem. Proses tata kelola TI dilakukan melalui penerapan kebijakan yang terstruktur, pemantauan performa sistem secara berkala, serta pengembangan inovasi teknologi untuk meningkatkan efisiensi operasional.

Pengelolaan risiko TI di Mitratel melibatkan identifikasi dan evaluasi potensi gangguan sistem serta ancaman keamanan siber yang dapat mengganggu layanan. Strategi pengamanan meliputi implementasi sistem *firewall* canggih, enkripsi data, dan peningkatan kapabilitas pemantauan ancaman siber secara *real-time*. Selain itu, pelatihan bagi karyawan di bidang TI dilakukan untuk meningkatkan kesadaran dan kompetensi dalam menghadapi tantangan keamanan digital. Langkah-langkah ini memastikan perlindungan terhadap data pelanggan, kelancaran operasi, dan kepercayaan mitra bisnis.

## Implementation of IT Programs and Policies in 2024

To realize the Company's IT management strategy and policies, throughout 2024, the Company implemented various strategic policies and programs that form part of its overall long-term plan, including:

1. Enhancement of Application Programming Interface (API) management for the Customer Relationship Management (CRM) and Transport Management System (TMS);
2. Implementation of Secure Software Development Life Cycle to improve security in software development;
3. Integration of Host-to-Host banking systems with Systems, Applications, and Products (SAP) to enhance financial transaction efficiency;
4. Development of Robotic Process Automation (RPA) to automate business processes and improve operational efficiency; and
5. Legal review of the Work Commencement Order (SPMK) as part of strengthening governance and regulatory compliance.

## IT Audit

To measure the effectiveness and efficiency of IT systems in supporting dynamic business growth, the Company conducted an audit on the implementation of IT in its SAP financial system through an external audit.

## IT Governance Process

Mitratel recognizes the importance of strong IT governance in sustaining its business in the telecommunications sector. As a company engaged in telecommunications installation, central construction, as well as cable and wireless telecommunications activities, Mitratel manages IT infrastructure with a focus on risk mitigation and system enhancement. The IT governance process is carried out through the implementation of structured policies, regular system performance monitoring, and technological innovation development to improve operational efficiency.

IT risk management at Mitratel involves identifying and evaluating potential system disruptions and cybersecurity threats that could impact services. Security strategies include implementing advanced firewall systems, data encryption, and enhancing real-time cyber threat monitoring capabilities. Additionally, IT staff training is conducted to improve awareness and competence in addressing digital security challenges. These measures ensure the protection of customer data, smooth operations, and the trust of business partners.

Dalam menghadapi potensi bencana alam atau non-alam, Mitratel telah mengembangkan rencana kesinambungan bisnis yang komprehensif. Sistem cadangan dan pusat data sekunder yang dirancang untuk menjamin ketersediaan layanan sistem informasi meski terjadi gangguan besar. Simulasi dan uji coba berkala juga dilakukan untuk memastikan kesiapan tim dalam merespons situasi darurat. Dengan pendekatan proaktif ini, Mitratel menunjukkan komitmen untuk menyediakan layanan infrastruktur telekomunikasi yang andal dan tangguh di tengah dinamika industri yang terus berkembang.

In anticipating potential natural or non-natural disasters, Mitratel has developed a comprehensive business continuity plan. Backup systems and secondary data centers are designed to ensure the availability of information system services even during major disruptions. Regular simulations and testing are also conducted to ensure the team's readiness to respond to emergency situations. Through this proactive approach, Mitratel demonstrates its commitment to providing reliable and resilient telecommunications infrastructure services amid the ever-evolving industry dynamics.

## Pengembangan Kompetensi Pengelola TI

Perseroan telah mengikuti pelatihan dan pengembangan kompetensi di bidang TI selama tahun 2024 yang ditunjukkan sebagai berikut.

## IT Management Competency Development

The Company participated in IT training and competency development programs throughout 2024, as outlined below.

| **Peserta Berdasarkan Level Jabatan**<br>Participants by Position Level | **Jumlah Peserta**<br>Number of Participants | **Materi Pengembangan Kompetensi**<br>Competency Development Materials | **Penyelenggara**<br>Organizer |
|---|---|---|---|
| *Officer* | 2 | *ServiceDesk Plus On Premise* | ManageEngine |
| *Officer and Manager* | 5 | *Cobit Foundation* | Information Systems Audit and Control Association |
| *Manager* | 1 | *Google Cloud Digital Leader* | Google |
| *Officer* | 2 | *Information Technology Infrastructure Library Foundation* | Axelos |
| *Officer and Manager* | 7 | *Google Data Analytics Professional* | Google |
| *Officer and Manager* | 2 | *Google Cyber Security Professional* | Google |
| *Officer* | 1 | *Google IT Automation with Phyton Professional* | Google |
| *Officer* | 1 | *Google Project Manajemen: Professional Certificate* | Google |

## Rencana Pengembangan TI Tahun 2025

Untuk tahun 2025, Perseroan telah menyusun rencana pengembangan TI yang akan direalisasikan melalui program-program berikut.

1. *IT Governance Program*
   Penguatan tata kelola TI guna memastikan keselarasan strategi TI dengan tujuan bisnis Perseroan.

2. *IT Application Enhancement Program*
   Peningkatan dan optimalisasi aplikasi TI untuk mendukung efisiensi operasional dan pengalaman pengguna yang lebih baik.
3. *IT Operation Program*
   Pengembangan infrastruktur dan layanan TI untuk meningkatkan kinerja serta keandalan sistem operasional.
4. *IT Cybersecurity Program*
   Peningkatan keamanan siber guna melindungi aset digital dan data Perseroan dari ancaman serta risiko keamanan.

## IT Development Plan for 2025

For 2025, the Company has formulated an IT development plan to be realized through the following programs.

1. IT Governance Program
   Strengthening IT governance to ensure alignment between IT strategy and the Company's business objectives.
2. IT Application Enhancement Program
   Enhancement and optimization of IT applications to support operational efficiency and improve user experience.
3. IT Operation Program
   Development of IT infrastructure and services to enhance performance and operational system reliability.

4. IT Cybersecurity Program
   Strengthening cybersecurity to protect the Company's digital assets and data from threats and security risks.

Mitratel



# TATA KELOLA PERUSAHAAN

## Corporate Governance

# Komitmen Penerapan GCG
## Commitment to GCG Implementation

Perseroan berkomitmen secara penuh untuk menerapkan prinsip-prinsip tata kelola perusahaan yang baik (*good corporate governance*/GCG) secara konsisten dan komprehensif di setiap kegiatan usaha sehari-hari dan di seluruh aspek bisnis sebagai langkah untuk meningkatkan kinerja dan nilai Perseroan agar mampu tumbuh dengan berkesinambungan. Sejalan dengan itu, Perseroan juga berkomitmen penuh untuk menerapkan 4 prinsip GCG sebagai landasan atas pengelolaan usaha yang akuntabel, dan memastikan bahwa Perseroan tidak hanya menyediakan layanan pelanggan terbaik, tetapi juga mempertimbangkan serta menciptakan nilai tambah yang berkelanjutan bagi kepentingan para Pemegang Saham, masyarakat secara luas, dan pemangku kepentingan lainnya.

Keempat pilar GCG tersebut pertama kali diperkenalkan dalam Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 dan merupakan pengembangan sesuai dengan perkembangan terkini dari nilai dasar transparansi, akuntabilitas, responsibilitas, independensi, dan *fairness* (TARIF). Prinsip dasar GCG yang berlaku dan diterapkan oleh Perseroan meliputi 4 aspek. Penerapan keempat prinsip tersebut akan memberikan kontribusi positif dalam rangka meningkatkan praktik GCG Perseroan. Keempat pilar tersebut diuraikan sebagai berikut.

1. Perilaku Beretika
   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.
2. Akuntabilitas
   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.
3. Transparansi
   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

The Company is fully committed to implementing the principles of good corporate governance (GCG) consistently and comprehensively in daily business activities and all aspects of its operations as a step to improve the Company's performance and value so that it can grow sustainably. In line with this, the Company is also fully committed to applying the 4 GCG principles as the foundation for accountable business management and ensuring that the Company not only provides the best customer service but also considers and creates sustainable added value for Shareholders, the wider community, and other stakeholders.

These four pillars of GCG were first introduced in the 2021 the Indonesian General Guidelines for Corporate Governance (PUGKI) and were developed in accordance with the latest advancements based on the core values of transparency, accountability, responsibility, independence, and fairness (TARIF). The fundamental GCG principles adopted and implemented by the Company encompass 4 aspects. The application of these 4 principles will contribute positively to enhancing the Company's GCG practices. The four pillars are outlined as follows.

1. Ethical Behavior
   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.

2. Accountability
   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.

3. Transparency
   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

pengambilan keputusan Pemegang Saham, kreditur, dan pemangku kepentingan lainnya, memastikan semua pihak memiliki akses yang diperlukan.

4. Keberlanjutan
   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.

by Shareholders, creditors, and other stakeholders, ensuring that all parties have the necessary access.

4. Sustainability
   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.

# Dasar Penerapan GCG
## Basis of GCG Implementation

Penerapan GCG di Perseroan didasarkan pada berbagai peraturan perundang-undangan, pedoman, dan kebijakan yang relevan, antara lain:

1. Undang-Undang Republik Indonesia No. 40 Tahun 2007 tentang Perseroan Terbatas;
2. Undang-Undang Republik Indonesia No. 8 Tahun 1995 tentang Pasar Modal;
3. Undang-Undang Republik Indonesia No. 36 Tahun 1999 tentang Telekomunikasi;
4. Undang-Undang Republik Indonesia No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana diubah dengan Undang-Undang Republik Indonesia No. 20 Tahun 2001;
5. Undang-Undang Republik Indonesia No. 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang;
6. Peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan No. IX.J.1 tentang Pokok-Pokok Anggaran Dasar Perseroan yang Melakukan Penawaran Umum Efek Bersifat Ekuitas dan Perusahaan Publik, Lampiran Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan KEP-179/BL/2008;
7. Peraturan Otoritas Jasa Keuangan No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka;
8. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten dan Perusahaan Publik;
9. Peraturan Otoritas Jasa Keuangan No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik;
10. Peraturan Otoritas Jasa Keuangan No. 35/POJK.04/2014 tentang Sekretaris Perusahaan;

The implementation of GCG in the Company is based on various laws, regulations, guidelines, and relevant policies, including:

1. Law of the Republic of Indonesia No. 40 of 2007 on Limited Liability Companies;
2. Law of the Republic of Indonesia No. 8 of 1995 on the Capital Market;
3. Law of the Republic of Indonesia No. 36 of 1999 on Telecommunications;
4. Law of the Republic of Indonesia No. 31 of 1999 on Eradication of Criminal Acts of Corruption as amended by Law of the Republic of Indonesia No. 20 of 2001;
5. Law of the Republic of Indonesia No. 8 of 2010 on the Countermeasure and Eradication of Criminal Acts of Money Laundering;
6. Capital Market and Financial Institutions Supervisory Agency (Bapepam-LK) Regulation No. IX.J.1 on Principles of Articles of Association of Company Performing a Public Offering and Public Company and Attachment to Decision of Chairman of Bapepam-LK No. KEP-179/BL/2008;
7. Financial Services Authority Regulation No. 21/POJK.04/2015 on Implementation of Public Company Governance Guidelines;
8. Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers and Public Companies;
9. Financial Services Authority Regulation No. 34/POJK.04/2014 on the Nomination and Remuneration Committee for Issuers or Public Companies;
10. Financial Services Authority Regulation No. 35/POJK.04/2014 on Corporate Secretary;

11. Peraturan Otoritas Jasa Keuangan No. 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik;
12. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit;
13. Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal;
14. Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik;
15. Peraturan Otoritas Jasa Keuangan No. 75/POJK.04/2017 tentang Tanggung Jawab Direksi atas Laporan Keuangan;
16. Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka;
17. Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha;
18. Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan;
19. Peraturan Bursa Efek Indonesia No. I-E tentang Kewajiban Penyampaian Informasi;
20. Pedoman Umum GCG Indonesia, dikeluarkan oleh Komite Nasional Kebijakan Governansi;
21. *Roadmap* Tata Kelola Perusahaan Indonesia yang dikeluarkan oleh Otoritas Jasa Keuangan;
22. Anggaran Dasar Perusahaan;
23. Keputusan-keputusan Rapat Umum Pemegang Saham (RUPS) Mitratel;
24. Keputusan Dewan Komisaris Mitratel; dan
25. Peraturan Perusahaan.

Semua ketentuan ini menjadi landasan kuat dalam memastikan pengelolaan usaha yang akuntabel dan berkelanjutan.

11. Financial Services Authority Regulation No. 8/POJK.04/2015 on Website of Issuers or Public Companies;
12. Financial Services Authority Regulation No. 55/POJK.04/2015 on the Establishment and Guidelines for Implementation of Audit Committee's Duties;
13. Financial Services Authority Regulation No. 56/POJK.04/2015 on the Establishment and Guidelines for the Preparation of Internal Audit Charter;
14. Financial Services Authority Regulation No. 29/POJK.04/2016 on Annual Report of Issuers or Public Companies;
15. Financial Services Authority Regulation No. 75/POJK.04/2017 on the Board of Directors' Responsibilities for Financial Statements;
16. Financial Services Authority Regulation No. 15/POJK.04/2020 on Planning and Convening the General Meeting of Shareholders of Public Companies;
17. Financial Services Authority Regulation No. 17/POJK.04/2020 on Material Transactions and Change of Business Activities;
18. Financial Services Authority Regulation No. 42/POJK.04/2020 on Affiliated Transactions and Conflict of Interest Transactions;
19. Indonesia Stock Exchange Regulation No. I-E on the Obligation of Information Submission;
20. Indonesian General Guidelines of GCG, issued by the National Committee on Governance Policy;
21. Indonesian Corporate Governance Roadmap issued by the Financial Services Authority;
22. The Company's Articles of Association;
23. Resolutions of Mitratel General Meeting of Shareholders (GMS);
24. Decisions of Mitratel's Board of Commissioners; and
25. Company Regulations.

All these provisions serve as a strong foundation in ensuring accountable and sustainable business management.

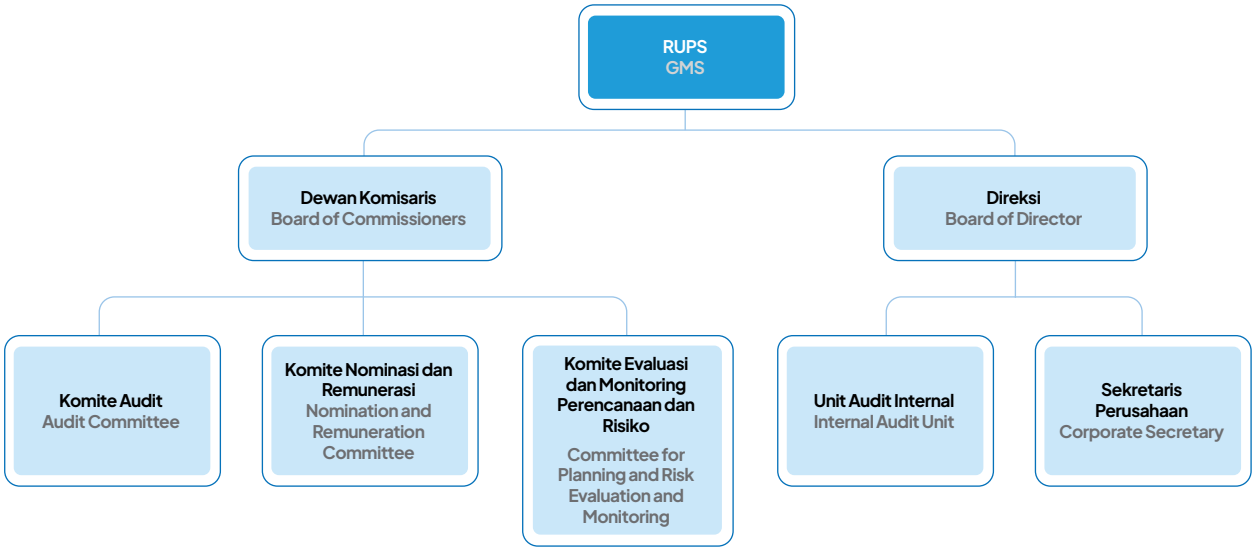
# Struktur GCG
## GCG Structure

Struktur GCG Perseroan dirancang untuk memenuhi peraturan perundang-undangan sekaligus memenuhi kebutuhan internal guna meningkatkan kualitas penerapan GCG. Struktur ini mencakup 3 organ utama sesuai dengan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah dengan Undang-Undang No. 6 Tahun 2023, yaitu Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris,

The Company's GCG structure is designed to comply with regulations while also meeting internal needs to enhance the quality of GCG implementation. This structure consists of 3 main organs in accordance with Law No. 40 of 2007 on Limited Liability Companies, as amended by Law No. 6 of 2023, namely the General Meeting of Shareholders (GMS), the Board of Commissioners, and the Board of Directors. To support its duties, the Board of Commissioners is assisted

dan Direksi. Untuk membantu pelaksanaan tugasnya, Dewan Komisaris dibantu oleh Komite Audit, Komite Nominasi dan Remunerasi, dan Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Sementara itu, Direksi dibantu oleh Sekretaris Perusahaan dan Unit Audit Internal.

by the Audit Committee, the Nomination and Remuneration Committee, and Committee for Planning and Risk Evaluation and Monitoring. Meanwhile, the Board of Directors is assisted by the Corporate Secretary and the Internal Audit Unit.




# Mekanisme GCG
## GCG Mechanism

Struktur GCG Perseroan berjalan melalui mekanisme yang melibatkan seluruh organ dengan tanggung jawab yang terdefinisi jelas sehingga memastikan pengelolaan yang akuntabel. RUPS memiliki kewenangan tertinggi untuk mengambil keputusan strategis jangka panjang, yang kemudian dilimpahkan kepada Dewan Komisaris dan Direksi untuk pelaksanaannya. Setiap keputusan diimplementasikan oleh Direksi, dengan pengawasan serta arahan dari Dewan Komisaris sesuai ketentuan Anggaran Dasar Perseroan.

Dalam melaksanakan fungsinya, Dewan Komisaris dibantu oleh Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko. Sementara itu, Direksi, sebagai pelaksana pengelolaan Perseroan, didukung oleh Sekretaris Perusahaan dan Unit Audit Internal. Audit eksternal juga dilibatkan untuk memastikan laporan keuangan disajikan secara independen dan sesuai standar. Kombinasi mekanisme ini mendukung tata kelola yang transparan dan bertanggung jawab demi mencapai tujuan Perseroan.

The Company's GCG structure operates through a mechanism that involves all organs with clearly defined responsibilities, ensuring accountable management. The GMS holds the highest authority in making long-term strategic decisions, which are then delegated to the Board of Commissioners and the Board of Directors for implementation. Each decision is executed by the Board of Directors, under the supervision and guidance of the Board of Commissioners, in accordance with the Company's Articles of Association.

In carrying out its functions, the Board of Commissioners is assisted by the Audit Committee, the Nomination and Remuneration Committee, and Committee for Planning and Risk Evaluation and Monitoring. Meanwhile, the Board of Directors, as the executive management of the Company, is supported by the Corporate Secretary and the Internal Audit Unit. External audits are also involved to ensure that financial statements are presented independently and in accordance with standards. This combination of mechanisms supports transparent and accountable governance to achieve the Company's objectives.

# Rapat Umum Pemegang Saham
## General Meeting of Shareholders

Rapat Umum Pemegang Saham (RUPS) adalah organ tertinggi dalam struktur Perseroan yang mempunyai wewenang yang tidak diberikan kepada Direksi dan Dewan Komisaris dalam batas yang ditentukan dalam peraturan perudang-undangan dan Anggaran Dasar Perseroan. RUPS juga menjadi forum bagi Dewan Komisaris dan Direksi untuk melaporkan pertanggungjawaban mengenai pelaksanaan tugas dalam meningkatkan kinerja Perseroan untuk kepentingan Pemegang Saham. RUPS berfungsi sebagai wadah pengambilan keputusan penting yang menentukan arah bisnis perusahaan. Berdasarkan Anggaran Dasar Perseroan, RUPS terdiri dari RUPS Tahunan yang diadakan setahun sekali dan RUPS lainnya yang dilaksanakan sesuai kebutuhan dan dianggap perlu oleh Direksi atas arahan Dewan Komisaris, Direksi, atau permintaan Pemegang Saham.

The General Meeting of Shareholders (GMS) is the highest organ within the Company's structure, holding authority not granted to the Board of Directors and the Board of Commissioners, within the limits set by laws and the Company's Articles of Association. The GMS also serves as a forum for the Board of Commissioners and the Board of Directors to report on their accountability regarding the implementation of duties in improving the Company's performance for the benefit of Shareholders. The GMS functions as a resolution-adoption platform for key matters that determine the Company's business direction. According to the Company's Articles of Association, the GMS consists of the Annual GMS, held once a year, and other GMS meetings convened as needed and necessary at the discretion of the Board of Directors, based on the direction of the Board of Commissioners, the Board of Directors, or at the request of Shareholders.

### Hak Pemegang Saham

Hak-hak Pemegang Saham harus dilindungi sesuai dengan Anggaran Dasar dan peraturan yang berlaku. Hak-hak tersebut 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. Terkait dengan RUPS, Pemegang Saham berhak 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; dan
5. Mendapat perlakukan yang setara, yaitu:
   a. Setiap Pemegang Saham memiliki perlakuan yang sama atau setara (*equal treatment*);
   b. Setiap Pemegang Saham dengan hak suara yang sah berhak mengeluarkan hak suara sesuai dengan jumlah saham yang dimiliki; dan
   c. Setiap Pemegang Saham berhak memperoleh informasi yang lengkap dan akurat mengenai Perseroan.

### Shareholders' Rights

The Shareholders' rights must be protected in accordance with the Articles of Association and applicable regulations. These rights include:

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. In relation to the GMS, Shareholders are entitled to obtain 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; and
5. Receiving equal treatment, such as:
   a. Shareholders who own shares with the same classification must be treated equally (equal treatment);
   b. Every Shareholder with valid voting rights has the right to issue voting rights in accordance with the classification and number of shares owned; and
   c. Every Shareholder has the right to obtain complete and accurate information about the Company.

## Wewenang RUPS

Dalam RUPS Tahunan dan RUPS lainnya, Pemegang Saham mempunyai kewenangan dalam hal:

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; dan
8. Persetujuan atas transaksi yang mempunyai benturan kepentingan.

## Tata Cara Pelaksanaan RUPS

Tata cara pelaksanaan RUPS mengikuti ketentuan yang diatur dalam dengan Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas, Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana 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 Anggaran Dasar Perseroan.

## Mekanisme Pengambilan Keputusan

Mekanisme pengambilan keputusan dalam RUPS dilakukan secara musyawarah untuk mufakat. Namun apabila musyawarah untuk mufakat tidak tercapai, maka pengambilan keputusan dilakukan dengan cara pemungutan suara (*voting*). Untuk mata acara yang sifatnya merupakan pelaporan, tidak dilakukan pengambilan keputusan.

## GMS Authority

In the Annual GMS and Other GMS, the Shareholders have authorities in terms of:

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; and
8. Approval for transactions that have conflicts of interest.

## Procedures for Convening the GMS

The procedures for convening the GMS follow the provisions stipulated in Law No. 40 of 2007 on Limited Liability Companies, Financial Services Authority Regulation No. 15/POJK.04/2020 on the Planning and Convening the General Meeting of Shareholders of Public Companies, Financial Services Authority Regulation No. 16/POJK.04/2020 on the Implementation of Electronic General Meeting of Shareholders of Public Companies, as well as the Company's Articles of Association.

## Mechanism for Adopting Resolutions

The mechanism for adopting resolutions in the GMS is conducted through deliberation to reach a consensus. However, if consensus is not achieved, resolutions are adopted through voting. For agenda items that are of a reporting nature, no resolution-adoption mechanism is conducted.

## Pelaksanaan RUPS Tahun 2024

Sepanjang tahun 2024, Perseroan menyelenggarakan RUPS Tahunan dan tidak melaksanakan RUPS Luar Biasa. Informasi lebih lengkap mengenai pelaksanaan RUPS tersebut diuraikan sebagai berikut.

## Implementation of GMS in 2024

Throughout 2024, the Company held the Annual GMS and did not conduct any Extraordinary GMS. More detailed information regarding the implementation of the GMS is outlined as follows.

### Tahapan Pelaksanaan RUPS Tahunan Tahun 2024
Stages of the 2024 Annual GMS

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| **Pemberitahuan**<br>Notification | Diberitahukan kepada Otoritas Jasa Keuangan pada tanggal 16 April 2024 melalui Surat No. Tel.1762/LP 210/DMT-10000000/2024. | Notified to the Financial Services Authority on April 16, 2024, through Letter No. Tel.1762/LP 210/DMT-10000000/2024. |
| **Pengumuman**<br>Announcement | Diumumkan pada tanggal 23 April 2024 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. | Announced on April 23, 2024, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. |
| **Pemanggilan**<br>Notice | Dilakukan pada tanggal 8 Mei 2024 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. | Issued on May 8, 2024, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. |
| **Pelaksanaan**<br>Implementation | Diselenggarakan pada tanggal 31 Mei 2024 pukul 14.25–15.56 WIB di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jenderal Gatot Subroto Kaveling 52, Jakarta Selatan 12710. | Held on May 31, 2024, from 14:25 to 15:56 WIB at the Auditorium of Telkom Landmark Tower, 6th Floor, Jl. Jenderal Gatot Subroto Kaveling 52, Jakarta Selatan 12710. |
| **Hasil RUPS**<br>GMS Resolutios | Ringkasan RUPS dipublikasikan pada tanggal 3 Juni 2024 di situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia. | The summary of the 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

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| **Pemegang Saham**<br>Shareholders | Dihadiri sejumlah 73.456.995.667 saham yang memiliki hak suara yang sah atau 89,051% dari 83.552.719.544 saham yang merupakan seluruh saham yang telah dikeluarkan oleh Perseroan. | Attended by a total of 73,456,995,667 shares with valid voting rights, or 89.051% of the 83,552,719,544 shares issued by the Company. |
| **Dewan Komisaris**<br>Board of Commissioners | Komisaris Utama : Yusuf Wibisono<br>Komisaris : Herlan Wijanarko<br>Komisaris : Mira Tayyiba<br>Komisaris Independen : Mohammad Ridwan Rizqi Ramadhani Nasution<br>Komisaris Independen : Gunawan Susanto | President Commissioner : Yusuf Wibisono<br>Commissioner : Herlan Wijanarko<br>Commissioner : Mira Tayyiba<br>Independent Commissioner : Mohammad Ridwan Rizqi Ramadhani Nasution<br>Independent Commissioner : Gunawan Susanto |
| **Direksi**<br>Board of Directors | Direktur Utama : Theodorus Ardi Hartoko<br>Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan<br>Direktur Operasi dan Pembangunan : Hastining Bagyo Astuti<br>Direktur Bisnis : Agus Winarno<br>Direktur Investasi : Hendra Purnama | President Director : Theodorus Ardi Hartoko<br>Director of Finance and Risk Management : Ian Sigit Kurniawan<br>Director of Operations and Development : Hastining Bagyo Astuti<br>Director of Business : Agus Winarno<br>Director of Investment : Hendra Purnama |
| **Pihak Independen**<br>Independent Party | Perseroan menunjuk PT Datindo Entrycom selaku Biro Administrasi Efek untuk melakukan penghitungan suara dan/atau melakukan validasi suara, menunjuk Notaris Ashoya Ratam SH, MKn untuk melakukan verifikasi penghitungan suara, serta menunjuk TnP Law Firm selaku konsultan hukum untuk melakukan verifikasi dan pemeriksaan relevansi pertanyaan dan/atau pendapat berkaitan dengan Mata Acara RUPS Tahunan Tahun 2024. | The Company appointed PT Datindo Entrycom as the Securities Administration Bureau to count and/or validate votes, Notary Ashoya Ratam SH, MKn to verify the vote count, and 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. |

## Mata Acara dan Keputusan RUPS Tahunan Tahun 2024
Agenda and Resolutions of the 2024 Annual GMS

**Mata Acara 1 / Agenda Item 1**
**Persetujuan atas Laporan Tahunan Perseroan Tahun Buku 2023, termasuk Laporan Tugas Pengawasan Dewan Komisaris**
Approval of the Annual Report for Fiscal Year of 2023, including the Board of Commissioners' Supervisory Report

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| **Jumlah Pertanyaan/Opini**<br>Number of Questions/ Opinions | Terdapat 2 pertanyaan dalam ruang rapat yang relevan dengan mata acara rapat dan tidak terdapat pertanyaan melalui eASY.KSEI. | There were 2 questions raised in the meeting room that were relevant to the meeting agenda item, and no questions were submitted via eASY.KSEI. |
| **Keputusan**<br>Resolution | Menyetujui Laporan Tahunan Perseroan Tahun Buku 2023, termasuk Laporan Tugas Pengawasan Dewan Komisaris Tahun Buku 2023 sepanjang bukan merupakan perbuatan melawan hukum dan/atau tindak pidana serta tercermin dalam buku-buku laporan Perseroan. | To approve the Annual Report for Fiscal Year of 2023, including the Board of Commissioners' Supervisory Report to the extent that it was not an unlawful act and/or a criminal offence and was reflected in the Company's report books. |
| **Hasil Pemungutan Suara**<br>Voting Results | Setuju : 73.158.490.173 saham (99,5936323%)<br>Abstain : 298.504.494 saham (0,4063663%)<br>Tidak Setuju : 1.000 saham (0,0000014%) | Agree : 73,158,490,173 shares (99.5936323%)<br>Abstain : 298,504,494 shares (0.4063663%)<br>Disagree : 1,000 shares (0.0000014%) |
| **Realisasi**<br>Realization | Telah direalisasikan sepenuhnya. | Fully implemented. |

**Mata Acara 2 / Agenda Item 2**
**Pengesahan atas Laporan Keuangan Perseroan Tahun Buku 2023 dan Pembebasan Tanggung Jawab Anggota Direksi dan Dewan Komisaris**
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

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| **Jumlah Pertanyaan/Opini**<br>Number of Questions/ Opinions | Tidak terdapat pertanyaan dan/atau pendapat dalam ruang rapat dan melalui eASY.KSEI yang relevan dengan mata acara kedua. | There were no questions and/or opinions raised in the meeting room or via eASY.KSEI relevant to the second agenda item. |
| **Keputusan**<br>Resolution | Mengesahkan Laporan Keuangan Perseroan untuk Tahun Buku 2023 yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro & Surja (Firma anggota *Ernst & Young Global Limited*) sesuai laporannya No. 00147/2.1032/AU.1/06/1563-3/1/III/2024 tanggal 4 Maret 2024 dengan opini wajar, dalam semua hal yang material, posisi keuangan konsolidasian PT Dayamitra Telekomunikasi Tbk dan entitas anaknya tanggal 31 Desember 2023, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Keuangan di Indonesia, serta 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 2023 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 2023 Fiscal Year, that had been audited by the Public Accounting Firm Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited) in accordance with its report No. 00147/2.1032/AU.1/06/1563-3/1/III/2024 dated March 4, 2024, with an unqualified opinion in all material respects, the consolidated financial position of PT Dayamitra Telekomunikasi Tbk and its subsidiaries as of December 31, 2023, as well as their financial performance and consolidated cash flows for the year ending on that date, which are in accordance with Indonesian Financial Standards, and provided full acquittal and discharge of responsibility (volledig acquit et de charge) to the Board of Directors and the Board of Commissioners of the Company for their management and supervisory actions carried out during the fiscal year ending December 31, 2023, provided that such actions were not unlawful and/or criminal offense and were reflected in the Company's report books. |
| **Hasil Pemungutan Suara**<br>Voting Results | Setuju : 73.158.490.173 saham (99,5936323%)<br>Abstain : 298.504.494 saham (0,4063663%)<br>Tidak Setuju : 1.000 saham (0,0000014%) | Agree : 73,158,490,173 shares (99.5936323%)<br>Abstain : 298,504,494 shares (0.4063663%)<br>Disagree : 1,000 shares (0.0000014%) |
| **Realisasi**<br>Realization | Telah direalisasikan sepenuhnya. | Fully implemented. |

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| **Mata Acara 3 / Agenda Item 3**<br>**Penetapan Penggunaan Laba Bersih Perseroan Tahun Buku 2023**<br>**Appropriation of the Company's Net Profit for the 2023Fiscal Year** | | |
| **Jumlah Pertanyaan/Opini**<br>Number of Questions/ Opinions | Terdapat 1 pertanyaan dalam ruang rapat yang relevan dengan mata acara rapat dan tidak terdapat pertanyaan melalui eASY.KSEI. | There was one question raised in the meeting room relevant to the agenda item, and no questions were submitted via eASY.KSEI. |
| **Keputusan**<br>Resolutions | 1. Menetapkan penggunaan laba bersih Perseroan Tahun Buku 2023 yang seluruhnya berjumlah Rp2.010.327.422.814,00 diperuntukkan sebagai berikut.<br>a. Dividen Tunai sebesar 70% dari laba bersih atau sejumlah Rp1.407.222.967.157,00 atau sebesar Rp17,0562 per saham, berdasarkan jumlah saham yang telah dikeluarkan per tanggal Rapat, yaitu sebanyak 82.505.069.544 saham.<br>b. Dividen Spesial sebesar 5% dari laba bersih atau sejumlah Rp100.524.176.733,00 atau sebesar Rp1,2184 per saham, berdasarkan jumlah saham yang telah dikeluarkan per tanggal rapat, yaitu sebanyak 82.505.069.544 saham.<br>c. Disisihkan sebagai Cadangan sebesar 2% dari laba bersih atau sejumlah Rp40.206.548.456,00.<br>d. Dibukukan sebagai Laba Ditahan sebesar 23% dari laba bersih atau sejumlah Rp462.373.730.468,00.<br>2. Pembagian Dividen Tunai dan Dividen Spesial Tahun Buku 2023 dilaksanakan dengan ketentuan sebagai berikut.<br>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 12 Juni 2024 sampai dengan pukul 16.15 WIB.<br>b. Dividen Tunai dan Dividen Spesial akan dibayarkan secara sekaligus kepada seluruh Pemegang Saham yang berhak selambat-lambatnya pada tanggal 3 Juli 2024.<br>3. Memberikan wewenang dan kuasa kepada Direksi dengan hak substitusi untuk mengatur lebih lanjut tata cara pembagian dividen tersebut dan mengumumkannya dengan memperhatikan peraturan yang berlaku pada bursa efek di tempat saham Perseroan dicatatkan. | 1. To appropriate the Company's net profit for the 2023 Fiscal Year at a total amount of Rp2,010,327,422,814.00 to be used as follows.<br>a. Cash Dividend of 70% from the net profit or at the amount of Rp1,407,222,967,157.00 or at the amount of Rp17.0562 per share, based on the total shares issued as of the Meeting date, at the amount of 82,505,069,544 shares.<br>b. Special Dividend of 5% from the net profit or at the amount of Rp100,524,176,733.00 or at the amount of Rp1.2184 per share, based on the total shares issued as of the Meeting date, at the amount of 82,505,069,544 shares.<br>c. Set aside as Reserves of 2% from the net profit or at the amount of Rp40,206,548,456.00.<br>d. Recorded as Retained Earnings at 23% of net profit or at the amount of Rp462,373,730,468.00.<br>2. To carry out the distribution of Cash Dividends and Special Dividends for the 2023 fiscal year under the following provisions:<br>a. Those who are entitled to receive the distribution of Cash Dividends and Special Dividends are Shareholders whose names are recorded in the Company's Shareholder Register as of June 12, 2024, until 16.15 WIB.<br>b. Cash Dividend and Special Dividend shall be paid at once to all entitled Shareholders at the latest on July 3, 2024.<br>3. To grant power and authority to the Board of Directors with a substitution right to regulate further on the procedure of dividend distribution and to announce the same with due regard to the prevailing laws and regulation in the stock exchange where the Company's shares are listed. |
| **Hasil Pemungutan Suara**<br>Voting Results | Setuju : 73.167.929.573 saham (99,6064826%)<br>Abstain : 289.023.794 saham (0,3934599%)<br>Tidak Setuju : 42.300 saham (0,0000576%) | Agree : 73,167,929,573 shares (99.6064826%)<br>Abstain : 289,023,794 shares (0.3934599%)<br>Disagree : 42,300 shares (0.0000576%) |
| **Realisasi**<br>Realization | Telah direalisasikan sepenuhnya. | Fully implemented. |

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| **Mata Acara 4 / Agenda Item 4**<br>**Penetapan Remunerasi (gaji/honorarium, fasilitas, dan tunjangan) untuk Tahun 2024, serta Tantiem untuk Tahun Buku 2023, bagi Direksi dan Dewan Komisaris Perseroan**<br>**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** | | |
| **Jumlah Pertanyaan/Opini**<br>Number of Questions/ Opinions | Terdapat 1 pertanyaan dalam ruang rapat yang relevan dengan mata acara rapat dan tidak terdapat pertanyaan melalui eASY.KSEI. | There was one question raised in the meeting room relevant to the agenda, and no questions were submitted via eASY.KSEI. |
| **Keputusan**<br>Resolution | Memberikan wewenang dan kuasa kepada PT Telkom Indonesia (Persero) Tbk sebagai Pemegang Saham Pengendali dengan memperhatikan usulan dari Komite Nominasi dan Remunerasi untuk menetapkan besarnya remunerasi (gaji/honorarium, fasilitas, tunjangan, dan biaya operasional) untuk tahun 2024, serta tantiem untuk tahun buku 2023, bagi anggota Direksi dan Dewan Komisaris Perseroan. | To grant power and authority to PT Telkom Indonesia (Persero) Tbk, as the Controlling Shareholder, with due regard to the proposal from the Nomination and Remuneration Committee to determine the remuneration amount (salary/honorarium, facilities, benefit, and operational cost) for 2024, as well as tantiem for the 2023 fiscal year, for members of Board of Directors and Board of Commissioners of the Company. |
| **Hasil Pemungutan Suara**<br>Voting Results | Setuju : 72.702.849.197 saham (98,9733497%)<br>Abstain : 289.296.194 saham (0,3938307%)<br>Tidak Setuju : 464.850.276 saham (0,6328196%) | Agree : 72,702,849,197 shares (98.9733497%)<br>Abstain : 289,296,194 shares (0.3938307%)<br>Disagree : 464,850,276 shares (0.6328196%) |
| **Realisasi**<br>Realization | Telah direalisasikan sepenuhnya. | Fully implemented. |

**Mata Acara 5 / Agenda Item 5**
**Penunjukan Kantor Akuntan Publik untuk Memeriksa Laporan Keuangan Perseroan untuk Tahun Buku 2024 termasuk Audit Pengendalian Internal atas Pelaporan Keuangan**
**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**

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|---|---|---|
| **Jumlah Pertanyaan/Opini**<br>Number of Questions/ Opinions | Terdapat 1 pertanyaan dalam ruang rapat yang relevan dengan mata acara rapat dan tidak terdapat pertanyaan melalui eASY.KSEI. | There was 1 question in the meeting room relevant to the agenda, and no questions were submitted through eASY.KSEI. |
| **Keputusan**<br>Resolutions | 1. Menetapkan kembali Kantor Akuntan Publik (KAP) 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 2024 termasuk Audit Pengendalian Internal atas Pelaporan Keuangan.<br>2. Melimpahkan kewenangan kepada Dewan Komisaris Perseroan untuk menetapkan besaran imbalan jasa audit dan persyaratan penunjukan lainnya yang wajar bagi KAP tersebut.<br>3. Memberikan wewenang dan kuasa kepada Dewan Komisaris untuk menetapkan KAP lain dalam hal KAP 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 2024 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. | 1. To reappoint Public Accounting Firm (KAP) Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited) as an independent auditor who will conduct an audit of the Company's Consolidated Financial Statements for the 2024 Fiscal Year, including an Audit of Internal Control on Financial Reporting.<br>2. To grant authority to the Company's Board of Commissioners to determine the reasonable amount of audit fee and other required designations for such Public Accounting Firm (KAP).<br>3. To grant power and authority to the Board of Commissioners to determine other Public Accounting Firm (KAP) in the event that KAP Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited), for any reason whatsoever not conducting or completing the audit of the Company's Consolidated Financial Statements for the 2024 Fiscal Year, including an Audit of Internal Control on Financial Reporting, with due regard to the Financial Services Authority Regulation No. 9 of 2023 on the Use of Public Accountant Services and Public Accounting Firms in Financial Sector. |
| **Hasil Pemungutan Suara**<br>Voting Results | Setuju : 72.635.959.097 saham (98,8822895%)<br>Abstain : 289.013.494 saham (0,3934458%)<br>Tidak Setuju : 532.023.076 saham (0,7242647%) | Agree : 72,635,959,097 shares (98.8822895%)<br>Abstain : 289,013,494 shares (0.3934458%)<br>Disagree : 532,023,076 shares (0.7242647%) |
| **Realisasi**<br>Realization | Telah direalisasikan sepenuhnya. | Fully implemented. |

**Mata Acara 6 / Agenda Item 6**
**Laporan Penggunaan Dana Hasil Penawaran Umum Perdana Saham Perseroan**
**Report of the Use of Proceeds from the Company's Initial Public Offering**

| | | |
|---|---|---|
| **Jumlah Pertanyaan/Opini**<br>Number of Questions/ Opinions | Tidak terdapat pertanyaan dan/atau pendapat dalam ruang rapat dan melalui eASY.KSEI. | There were no questions and/or opinions in the meeting room and through eASY.KSEI. |
| **Keputusan**<br>Resolution | Oleh karena mata acara rapat keenam merupakan Laporan Penggunaan Dana Hasil Penawaran Umum Perdana Saham Perseroan, maka tidak ada pengambilan keputusan dan pemungutan suara. | The sixth agenda item is a Report on the Use of Proceeds from the Company's Initial Public Offering, thus, there is no resolution adoption nor voting. |
| **Hasil Pemungutan Suara**<br>Resolution | | |
| **Realisasi**<br>Realization | | |

## Pelaksanaan RUPS Tahun 2023

Sepanjang tahun 2023, Perseroan menyelenggarakan RUPS Tahunan dan RUPS Luar Biasa. Informasi lebih lengkap mengenai pelaksanaan RUPS tersebut diuraikan sebagai berikut.

## Implementation of GMS in 2023

Throughout 2023, the Company held the Annual GMS and an Extraordinary GMS. More detailed information regarding the implementation of these meetings is outlined as follows.

### Tahapan Pelaksanaan RUPS Tahunan Tahun 2023
Stages of the 2023 Annual GMS

| Uraian<br>Description | RUPS Tahunan 14 April 2023<br>Annual GMS dated April 14, 2023 | RUPS Luar Biasa 1 Desember 2023<br>Extraordinary GMS dated December 1, 2023 |
|---|---|---|
| Pemberitahuan<br>Notification | Diberitahukan kepada Otoritas Jasa Keuangan pada tanggal 27 Februari 2023 melalui Surat No. DMT.287/CL0/DMT-1000000/II/2023 dan tanggal 15 Maret 2023 melalui Surat No. Tel.0742/LP 210/DMT-10000000/2023.<br>Notified to the Financial Services Authority on February 27, 2023, through Letter No. DMT.287/CL0/DMT-1000000/II/2023 and on March 15, 2023, through Letter No. Tel.0742/LP 210/DMT-10000000/2023. | Diberitahukan kepada Otoritas Jasa Keuangan pada tanggal 18 Oktober 2023 melalui Surat No. Tel.3371/LP 210/DMT-10000000/2023.<br>Notified to the Financial Services Authority on October 18, 2023, through Letter No. Tel.3371/LP 210/DMT-10000000/2023. |
| Pengumuman<br>Announcement | Diumumkan pada tanggal 6 Maret 2023 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.<br>Announced on March 6, 2023, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. | Diumumkan pada tanggal 25 Oktober 2023 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.<br>Announced on October 25, 2023, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. |
| Pemanggilan<br>Notice | Dilakukan pada tanggal 21 Maret 2023 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.<br>Conducted on March 21, 2023, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. | Dilakukan pada tanggal 9 November 2023 melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.<br>Conducted on November 9, 2023, through the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. |
| Pelaksanaan<br>Implementation | Diselenggarakan pada tanggal 14 April 2023 pukul 14.25–16.24 WIB di Four Seasons Hotel, Jl. Jenderal Gatot Subroto Kaveling 18, Jakarta Selatan 12710.<br>Held on April 14, 2023, from 14:25 to 16:24 WIB at Four Seasons Hotel, Jl. Jenderal Gatot Subroto Kaveling 18, Jakarta Selatan 12710. | Diselenggarakan pada tanggal 1 Desember 2023 pukul 14.27–14.57 WIB di Auditorium Telkom Landmark Tower Lantai 6, Jl. Jenderal Gatot Subroto Kaveling 52, Jakarta Selatan 12710.<br>Held on December 1, 2023, from 14.27 to 14:57 WIB at the Auditorium, Telkom Landmark Tower, 6th Floor, Jl. Jenderal Gatot Subroto Kaveling 52, Jakarta Selatan 12710. |
| Hasil RUPS<br>GMS Resolution | Ringkasan RUPS dipublikasikan pada tanggal 17 April 2023 di situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.<br>The summary of the GMS was published on April 17, 2023, on the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. | Ringkasan RUPS dipublikasikan pada tanggal 1 Desember 2023 di situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia.<br>The summary of the GMS was published on December 1, 2023, on the website of the Company, Indonesia Stock Exchange, and Indonesian Central Securities Depository. |

### Peserta RUPS Tahunan Tahun 2023
Participants of the 2023 GMS

| | RUPS Tahunan 14 April 2023<br>Annual GMS dated April 14, 2023 | |
|---|---|---|
| **Pemegang Saham**<br>Shareholders | Dihadiri sejumlah 74.189.928.697 saham yang memiliki hak suara yang sah atau 89,760% dari 82.654.094.344 saham yang merupakan seluruh saham yang telah dikeluarkan oleh Perseroan. | Attended by a total of 74,189,928,697 shares with valid voting rights, representing 89.760% of the 82,654,094,344 shares issued by the Company. |
| **Dewan Komisaris**<br>Board of Commissioners | Komisaris : Henry Yosodiningrat<br>Komisaris : Hadi Prakosa<br>Komisaris Independen : Rico Usthavia Frans<br>Komisaris Independen : Mohammad Ridwan Rizqi Ramadhani Nasution | Commissioner : Henry Yosodiningrat<br>Commissioner : Hadi Prakosa<br>Independent Commissioner : Rico Usthavia Frans<br>Independent Commissioner : Mohammad Ridwan Rizqi Ramadhani Nasution |

| RUPS Tahunan 14 April 2023<br>Annual GMS dated April 14, 2023 | | |
|---|---|---|
| **Direksi**<br>Board of Directors | Direktur Utama : Theodorus Ardi Hartoko<br>Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan<br>Direktur Operasi dan Pembangunan : Pratignyo Arif Budiman<br>Direktur Bisnis : Noorhayati Candrasuci<br>Direktur Investasi : Hendra Purnama | President Director : Theodorus Ardi Hartoko<br>Director of Finance and Risk Management : Ian Sigit Kurniawan<br>Director of Operations and Development : Pratignyo Arif Budiman<br>Director of Business : Noorhayati Candrasuci<br>Director of Investment : Hendra Purnama |
| **Pihak Independen**<br>Independent Party | Perseroan menunjuk PT Datindo Entrycom selaku Biro Administrasi Efek untuk melakukan penghitungan suara dan/atau melakukan validasi suara, menunjuk Notaris Ashoya Ratam SH, MKn untuk melakukan verifikasi penghitungan suara, serta menunjuk TnP Law Firm selaku konsultan hukum untuk melakukan verifikasi dan pemeriksaan relevansi pertanyaan dan/atau pendapat berkaitan dengan Mata Acara RUPS. | The Company appointed PT Datindo Entrycom as the Securities Administration Bureau to count and/or validate votes, Notary Ashoya Ratam SH, MKn to verify the vote count, and 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 GMS. |
| **RUPS Luar Biasa 1 Desember 2023**<br>**Extraordinary GMS dated December 1, 2023** | | |
| **Pemegang Saham**<br>Shareholders | Dihadiri sejumlah 73.912.712.554 saham yang memiliki hak suara yang sah atau 89,468% dari 83.539.294.344 saham yang merupakan seluruh saham yang telah dikeluarkan oleh Perseroan. | Attended by a total of 73,912,712,554 shares with valid voting rights, or 89.468% of the 83,539,294,344 shares issued by the Company. |
| **Dewan Komisaris**<br>Board of Commissioners | Komisaris Utama merangkap Komisaris Independen : Rico Usthavia Frans<br>Komisaris : Herlan Wijanarko<br>Komisaris : Henry Yosodiningrat<br>Komisaris : Yusuf Wibisono<br>Komisaris Independen : Mohammad Ridwan Rizqi Ramadhani Nasution | President Commissioner concurrently as Independent Commissioner : Rico Usthavia Frans<br>Commissioner : Herlan Wijanarko<br>Commissioner : Henry Yosodiningrat<br>Commissioner : Yusuf Wibisono<br>Independent Commissioner : Mohammad Ridwan Rizqi Ramadhani Nasution |
| **Direksi**<br>Board of Directors | Direktur Utama : Theodorus Ardi Hartoko<br>Direktur Keuangan dan Manajemen Risiko : Ian Sigit Kurniawan<br>Direktur Operasi dan Pembangunan : Hastining Bagyo Astuti<br>Direktur Bisnis : Agus Winarno<br>Direktur Investasi : Hendra Purnama | President Director : Theodorus Ardi Hartoko<br>Director of Finance and Risk Management : Ian Sigit Kurniawan<br>Director of Operations and Development : Hastining Bagyo Astuti<br>Director of Business : Agus Winarno<br>Director of Investment : Hendra Purnama |
| **Pihak Independen**<br>Independent Party | Perseroan menunjuk PT Datindo Entrycom selaku Biro Administrasi Efek untuk melakukan penghitungan suara dan/atau melakukan validasi suara, menunjuk Notaris Ashoya Ratam SH, MKn untuk melakukan verifikasi penghitungan suara, serta menunjuk TnP Law Firm, selaku konsultan hukum untuk melakukan verifikasi dan pemeriksaan relevansi pertanyaan dan/atau pendapat berkaitan dengan Mata Acara RUPS. | The Company appointed PT Datindo Entrycom as the Securities Administration Bureau to count and/or validate votes, Notary Ashoya Ratam SH, MKn to verify the vote count, and 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 GMS. |

Hingga Laporan Tahunan ini diterbitkan, seluruh keputusan RUPS Tahunan dan Luar Biasa tahun 2023 telah direalisasikan sepenuhnya. Penjelasan atas setiap keputusan RUPS Tahunan dan Luar Biasa 2023 sebagai berikut.

As of the publication of this Annual Report, all resolutions of the 2023 Annual and Extraordinary GMS have been fully implemented. The explanations for each resolution of the 2023 Annual and Extraordinary GMS are as follows.

## Keputusan RUPS Tahunan 14 April 2023:

1. Persetujuan atas Laporan Tahunan Perseroan Tahun Buku 2022, termasuk Laporan Tugas Pengawasan Dewan Komisaris;
2. Pengesahan atas Laporan Keuangan Perseroan Tahun Buku 2022 dan Pembebasan Tanggung Jawab Anggota Direksi dan Dewan Komisaris;

## Resolutions of Annual GMS dated April 14, 2023:

1. Approval of the Company's Annual Report for the 2022 Fiscal Year, including the Board of Commissioners' Supervisory Report;
2. Ratification of the Company's Financial Statements for the 2022 Fiscal Year and Release and Discharge of Responsibility for all members of the Board of Directors and Board of Commissioners;

3. Penetapan Penggunaan Laba Bersih Perseroan Tahun Buku 2022;
4. Penetapan Remunerasi (gaji/honorarium, fasilitas, dan tunjangan) untuk Tahun 2023, serta Tantiem untuk Tahun Buku 2022, bagi Direksi dan Dewan Komisaris Perseroan;
5. Penunjukan Kantor Akuntan Publik untuk memeriksa Laporan Keuangan Perseroan untuk Tahun Buku 2023 termasuk Audit Pengendalian Internal atas Pelaporan Keuangan;
6. Laporan Penggunaan Dana Hasil Penawaran Umum Perdana Saham Perseroan;
7. Persetujuan atas Perubahan Penggunaan Dana Hasil Penawaran Umum Perdana Saham Perseroan;
8. Persetujuan atas Pembelian Kembali Saham Perseroan; dan
9. Persetujuan atas Perubahan Susunan Pengurus Perseroan.

### Keputusan RUPS Luar Biasa 1 Desember 2023:

Menyetujui atas perubahan susunan anggota Dewan Komisaris Perseroan.

3. Appropriation of the Use of the Company's Net Profit of the 2022 Fiscal Year;
4. Determination of Remuneration (salary/honorarium, facilities, and benefits) for the 2023fiscal year, and Tantiem for the 2022 fiscal year for all members of the Board of Directors and Board of Commissioners;
5. Appointment of a Public Accountant Firm to audit the Company's Financial Statements for the 2023 Fiscal Year, including Audit of Internal Control on Financial Reporting;
6. Report on the Use of Proceeds from the Company's Initial Public Offering;
7. Approval of the Amendment to the Use of Proceeds from the Company's Initial Public Offering;
8. Approval of the Buyback of the Company's Shares; and
9. Approval of Changes in the Company's Management Structure.

### Resolution of Extraordinary GMS dated December 1, 2023:

Approved the changes in the composition of the Company's Board of Commissioners.

# Dewan Komisaris
## Board of Commissioners

Dewan Komisaris berfungsi sebagai badan pengawasan dan supervisi Perseroan secara keseluruhan di mana anggotanya ditunjuk dan bertanggung jawab langsung kepada Pemegang Saham. Selain melakukan fungsi pengawasan dan supervisi, Dewan Komisaris juga memberikan nasihat kepada Direksi.

The Board of Commissioners functions as the supervisory and oversight body of the Company, with its members appointed and directly accountable to the Shareholders. In addition to its supervisory and oversight functions, the Board of Commissioners also provides advice to the Board of Directors.

### Pedoman Kerja Dewan Komisaris

Dewan Komisaris dan Direksi memiliki Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*), yang menjadi acuan bagi anggota Dewan Komisaris dan Direksi dalam melaksanakan tugas, tanggung jawab, dan kewenangannya. *Board Manual* Dewan Komisaris pertama kali disusun dan mulai berlaku pada tanggal 25 Agustus 2021, sebagaima tertuang dalam 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.

### Board of Commissioners' Charter

The Board of Commissioners and Board of Directors have the Guidelines for Work Procedure of the Board of Commissioners and Board of Directors (Board Manual), which serves as a reference for members of the Board of Commissioners and Board of Directors in carrying out their duties, responsibilities, and authorities. The Board of Commissioners' Board Manual was first drafted and became effective on August 25, 2021, as stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/08/2021 and No. DMT.1473/CS0/DMT-1000000/VII/2021.

Sejalan dengan perkembangan praktik terbaik GCG, peraturan pasar modal, serta ketentuan dan peraturan perundang-undangan yang berlaku, Perseroan telah menyesuaikan *Board Manual*, dengan revisi terakhir pada tahun 2024. Revisi ini didasarkan pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD.0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja dan Kode Etik Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024.

In line with the development of best GCG practices, capital market regulations, and applicable laws and regulations, the Company has adjusted the Board Manual with the latest revision in 2024. This revision was based on the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD.0009/HK 200/DMT-11120000/2024 on the Guidelines for Work Procedures and Code of Ethics of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024.

## Komposisi Dewan Komisaris

Berdasarkan *Board Manual*, komposisi Dewan Komisaris Perseroan minimal terdiri atas 2 orang anggota dan seorang di antaranya diangkat sebagai Komisaris Utama. Masa jabatan anggota Dewan Komisaris ditetapkan 5 tahun dan dapat diangkat kembali untuk 1 kali masa jabatan. Pada tahun 2024, komposisi Dewan Komisaris terdiri dari 5 orang, yaitu:

## Board of Commissioners' Composition

Based on the Board Manual, the Board of Commissioners' composition must consist of at least 2 members, one of whom is appointed as the President Commissioner. The term of office of the Board of Commissioners is set at 5 years and may be reappointed for 1 additional term. In 2024, the Board of Commissioners' composition consisted of 5 members, as follows:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan Terakhir<br>Last Appointment Basis | Masa Jabatan<br>Term of Office |
|---|---|---|---|
| Yusuf Wibisono | Komisaris Utama<br>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<br>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 | 2023–2028 |
| Herlan Wijanarko | Komisaris<br>Commissioner | Keputusan RUPS Tahunan tanggal 14 April 2023<br>Annual GMS resolution dated April 14, 2023 | 2023–2028 |
| Mira Tayyiba | Komisaris<br>Commissioner | Keputusan RUPS Luar Biasa tanggal 1 Desember 2023<br>Extraordinary GMS resolution dated December 1, 2023 | 2023–2028 |
| Mohammad Ridwan Rizqi Ramadhani Nasution | Komisaris Independen<br>Independent Commissioner | Keputusan RUPS Tahunan tanggal 22 April 2022<br>Annual GMS resolution dated April 22, 2022 | 2022–2025 |
| Gunawan Susanto | Komisaris Independen<br>Independent Commissioner | Keputusan RUPS Luar Biasa tanggal 1 Desember 2023<br>Extraordinary GMS resolution dated December 1, 2023 | 2023–2028 |

## Rangkap Jabatan Dewan Komisaris

*Board Manual* mengatur ketentuan mengenai rangkap jabatan Dewan Komisaris Perseroan, yaitu dilarang memangku jabatan rangkap sebagai:

1. Pengurus partai politik, anggota Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, Dewan Perwakilan Rakyat Daerah Tingkat I, dan Dewan Perwakilan Rakyat Daerah Tingkat II dan/atau Kepala Daerah/Wakil Kepala Daerah;

## Board of Commissioners' Concurrent Positions

The Board Manual regulates the provisions on concurrent positions held by the Board of Commissioners' members and states the prohibition from concurrently holding positions as:

1. Officers of political parties, members of the People's Representative Council, Regional Representative Council, Regional People's Representative Council Level I, and Regional People's Representative Council Level II, and/or Regional Heads/Deputy Regional Heads;

2. Jabatan lain yang dapat menimbulkan benturan kepentingan; dan/atau
3. Jabatan lainnya sesuai dengan ketentuan peraturan perundang-undangan.

Apabila rangkap jabatan tersebut terjadi, maka masa jabatan anggota Dewan Komisaris berakhir segera terhitung sejak terjadinya perangkapan jabatan. Anggota Dewan Komisaris yang merangkap jabatan wajib memberitahukan kepada Perseroan secara tertulis terkait adanya rangkap jabatan, disertai dokumen pendukung. Adapun tindak lanjut terkait rangkap jabatan, termasuk pemberhentian anggota Dewan Komisaris, mengikuti peraturan perundang-undangan, ketentuan Anggaran Dasar, dan peraturan Perusahaan. Informasi rangkap jabatan masing-masing anggota Dewan Komisaris telah disampaikan pada Profil Dewan Komisaris.

## Komisaris Independen

Perseroan telah menunjuk 2 orang anggota Dewan Komisaris sebagai Komisaris Independen atau setara dengan 40,0% dari jumlah seluruh anggota Dewan Komisaris. Dengan demikian, kondisi tersebut telah melampaui total minimum yang ditentukan dalam *Board Manual* dan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, yaitu wajib paling kurang 30% dari jumlah seluruh anggota Dewan Komisaris.

### Pernyataan Independensi Komisaris Independen

Posisi Komisaris Independen yang dijabat oleh Mohammad Ridwan Rizqi Ramadhani Nasution dan Gunawan Susanto telah memenuhi kriteria yang harus dimiliki sebagaimana ditentukan dalam Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014, berikut.

1. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Perseroan pada periode berikutnya.
2. Tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan.
3. Tidak mempunyai hubungan afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.
4. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

2. Other positions that may cause a conflict of interest; and/or
3. Other positions in accordance with the provisions of laws and regulations.

If a member of the Board of Commissioners assumes a prohibited concurrent position, his/her term will immediately end upon the occurrence of such concurrent position. A commissioner with concurrent roles must formally notify the Company in writing regarding such concurrent position and provide supporting documents. Any follow-up actions on such concurrent position, including dismissal of the relevant member, will follow the laws and regulations, provisions of the Articles of Association, and Company regulations. Information on the concurrent positions of each Commissioner has been disclosed in the Board of Commissioners' profile.

## Independent Commissioner

The Company has appointed 2 members of the Board of Commissioners as Independent Commissioners, or equal to 40.0% of the total number of the Board of Commissioners' members. Thus, such condition exceeds the minimum requirement stipulated in the Board Manual and Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies, requiring at least 30% of the total number of the Board of Commissioners' members.

### Statement of Independence of the Board of Commissioners

The positions of Independent Commissioners, held by Mohammad Ridwan Rizqi Ramadhani Nasution and Gunawan Susanto, meet the criteria outlined in Financial Services Authority Regulation No. 33/POJK.04/2014, as follows.

1. Not currently working for or having authority and responsibility to plan, lead, control, or supervise the Company's activities in the past 6 months, except for reappointment as an Independent Commissioner for the subsequent term.
2. Not having shares, either directly or indirectly, in the Company.
3. Not having affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or the Company's Major Shareholders.
4. Not having direct or indirect business relationship related to the Company's business activities.

## Tugas, Tanggung Jawab, dan Wewenang Dewan Komisaris

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.

Dalam menjalankan tugasnya, Dewan Komisaris memiliki wewenang 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;

## Duties, Responsibilities, and Authorities of the Board of Commissioners

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.

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. 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; dan
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 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.

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; and
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 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.

Sejalan dengan tugas dan wewenang Dewan Komisaris tersebut, Dewan Komisaris berkewajiban 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; dan

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 Company's Long-Term Plan (RJPP), the Company's Work Plan and Budget (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; and

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 di antara anggota Dewan Komisaris diatur secara mandiri oleh para anggota Dewan Komisaris. Untuk mendukung kelancaran pelaksanaan tugasnya, Dewan Komisaris dapat memperoleh bantuan dari Sekretaris Dewan Komisaris.

Adapun untuk tugas dan tanggung jawab masing-masing anggota Dewan Komisaris diuraikan sebagai berikut.

1. Komisaris Utama
   a. Memimpin dan memastikan efektivitas kinerja Dewan Komisaris.
   b. Membuat, menerapkan, dan memberikan *review*/ penelahaan 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

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 the Board of Commissioners' members is regulated independently by the Board of Commissioners' members. To support the smooth execution of its duties, the Board of Commissioners may receive assistance from the Secretary to the Board of Commissioners.

The duties and responsibilities of each member of the Board of Commissioners are outlined as follows.

1. President Commissioner
   a. Leading and ensuring the effectiveness of the Board of Commissioners' performance.
   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 President Director 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 Company's Long-Term Plan (RJPP), Annual Budget and Work Plan (RKAP), as well as the provisions of the Articles

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, serta mengusulkan kepada RUPS terkait penunjukan akuntan publik yang akan melakukan pemeriksaan atas buku-buku Perseroan.

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.

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 Company's Long-Term Plan (RJPP), Annual Budget and Work Plan (RKAP), and other work plans prepared by the Board of Directors in accordance with the provisions of the Articles of Association and applicable regulations, monitoring the Company's activities, 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 financial statements.

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. 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.

## Keputusan yang Perlu Mendapat Persetujuan Dewan Komisaris

Keputusan-keputusan yang perlu mendapat persetujuan dari Dewan Komisaris sebelum diimplementasikan Perseroan diuraikan sebagai berikut.

1. Persetujuan terkait perbuatan tertentu oleh Direksi, yaitu:
   a. Kegiatan penyertaan modal (investasi) dan/atau pelepasan penyertaan modal (divestasi); dan
   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.

Pada tahun 2024, Dewan Komisaris telah mengeluarkan dan/atau menyetujui beberapa keputusan, di antaranya:

1. Persetujuan pelaksanaan pengadaan Auditor Laporan Keuangan;
2. Persetujuan atas RJPP periode 2025–2029;
3. Persetujuan atas RKAP tahun 2025; dan
4. Persetujuan atas rencana aksi korporasi, yaitu proyek akuisisi perusahaan fiber (PT Ultra Mandiri Telekomunikasi) pada akhir tahun 2024.

## Rapat Dewan Komisaris

Dewan Komisaris diwajibkan untuk melaksanakan rapat internal minimal 1 kali dalam 2 bulan. Dewan Komisaris juga diwajibkan untuk melaksanakan rapat bersama Direksi minimal 1 kali dalam 4 bulan. Pelaksanaan rapat dapat dilakukan secara langsung ataupun telekonferensi dengan tetap memperhatikan keabsahan pengambilan keputusan. Pada tahun 2024, tingkat kehadiran Dewan Komisaris dalam rapat internal dan rapat gabungan ditunjukkan sebagai berikut.

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.

## Decisions Requiring Board of Commissioners' Approval

The decisions that require the Board of Commissioners' approval before being implemented by the Company are outlined 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); and
   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.

In 2024, the Board of Commissioners issued and/or approved several decisions, among others:

1. Approval of the procurement of the Financial Statements Auditor;
2. Approval of the Company's Long-Term Plan (RJPP) for the 2025–2029 period;
3. Approval of the 2025 Company's Budget and Work Plan (RKAP); and
4. Approval of the corporate action plan, namely the acquisition project of a fiber company (PT Ultra Mandiri Telekomunikasi) at the end of 2024.

## Board of Commissioners' Meeting

The Board of Commissioners is required to hold internal meetings at least once every 2 months. The Board of Commissioners is also required to hold joint meetings with the Board of Directors at least once every 4 months. Meetings may be conducted in person or via teleconference while ensuring the validity of decision-making. In 2024, the attendance rate of the Board of Commissioners in internal and joint meetings is shown as follows.

| Tanggal<br>Date | Agenda | Peserta Rapat<br>Meeting Participants | | | | |
|---|---|---|---|---|---|---|
| | | Yusuf Wibisono | Herlan Wijanarko | Mira Tayyiba | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto |
| 23 Januari 2024<br>January 23, 2024 | • Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko.<br>• Usulan *key performance indicator* Dewan Komisaris dan komite-komite untuk tahun 2024 serta realisasi *key performance indicator* Dewan Komisaris dan komite-komite untuk tahun 2023.<br>• Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring.<br>• Proposal for the key performance indicators of the Board of Commissioners and its committees for 2024, as well as the realization of the key performance indicators of the Board of Commissioners and its committees for 2023. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 20 Februari 2024<br>February 20, 2024 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring. | ✓ | ✓* | ✓ | ✓ | ✓* |
| 22 Maret 2024<br>March 22, 2024 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring. | ✓ | ✓* | ✓ | ✓ | ✓ |
| 22 April 2024<br>April 22, 2024 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring. | ✓ | ✓ | ✓* | ✓ | ✓ |
| 21 Mei 2024<br>May 21, 2024 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring. | ✓ | ✓* | ✓* | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Peserta Rapat<br>Meeting Participants | | | | |
|---|---|---|---|---|---|---|
| | | Yusuf Wibisono | Herlan Wijanarko | Mira Tayyiba | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto |
| 20 Juni 2024<br>June 20, 2024 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko serta pembaruan Komite Tata Kelola Terintegrasi.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, the Committee for Planning and Risk Evaluation and Monitoring, as well as updates on the Integrated Governance Committee. | ✓ | ✓* | ✓ | ✓ | ✓ |
| 23 Juli 2024<br>July 23, 2024 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko hingga *year-to-date* Juni 2024.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring as of year-to-date June 2024. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 25 September 2024<br>September 25, 2025 | Pembaruan kegiatan Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko hingga *year-to-date* Agustus 2024.<br>Updates on the activities of the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring as of year-to-date August 2024. | ✓ | ✓* | ✓ | ✓* | ✓ |
| 24 Oktober 2024<br>October 24, 2024 | Pembaruan kegiatan Komite Audit, Komite Tata Kelola Terintegrasi, Komite Nominasi dan Remunerasi, dan Komite Evaluasi dan Monitoring Perencanaan dan Risiko hingga *year-to-date* September 2024.<br>Updates on the activities of the Audit Committee, the Integrated Governance Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring as of year-to-date September 2024. | ✓ | ✓* | ✓* | ✓ | ✓* |

| Tanggal<br>Date | Agenda | Peserta Rapat<br>Meeting Participants | | | | |
|---|---|---|---|---|---|---|
| | | Yusuf Wibisono | Herlan Wijanarko | Mira Tayyiba | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto |
| 21 November 2024<br>November 21, 2024 | Pembaruan kegiatan Komite Audit, Komite Tata Kelola Terintegrasi, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko hingga *year-to-date* Oktober 2024.<br>Updates on the activities of the Audit Committee, the Integrated Governance Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring as of year-to-date October 2024. | ✓ | ✓* | ✓* | ✓ | ✓ |
| 2 Januari 2025<br>January 2, 2025 | Pembaruan kegiatan Komite Audit, Komite Tata Kelola Terintegrasi, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko hingga *year-to-date* November 2024.<br>Update on the activities of Audit Committee, Integrated Governance Committee, Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring up to year-to-date November 2024. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 23 Januari 2025<br>January 23, 2025 | Pembaruan kegiatan Komite Audit, Komite Tata Kelola Terintegrasi, Komite Nominasi dan Remunerasi, serta Komite Evaluasi dan Monitoring Perencanaan dan Risiko hingga *full year* 2024.<br>Update on the activities of Audit Committee, Integrated Governance Committee, Nomination and Remuneration Committee, as well as Committee for Planning and Risk Evaluation and Monitoring for the full year 2024. | ✓ | ✓* | ✓* | ✓ | ✓* |
| **Total Kehadiran dalam Rapat**<br>**Total Attendance in Meetings** | | **12** | **12** | **12** | **12** | **12** |
| **Total Rapat**<br>**Total Meetings** | | **12** | **12** | **12** | **12** | **12** |
| **Tingkat Kehadiran (%)**<br>**Attendance Rate (%)** | | **100,0** | **100,0** | **100,0** | **100,0** | **100,0** |
| **Rata-rata Kehadiran (%)**<br>**Average Attendance (%)** | | **100,0** | | | | |

* Kehadiran diwakili melalui surat kuasa.
* Attendance represented through a power of attorney.

| Tanggal<br>Date | Agenda | Dewan Komisaris<br>Board of Commissioners | | | | | Direksi<br>Board of Directors | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Yusuf Wibisono | Herlan Wijanarko | Mira Tayyiba | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama | Hendra Purnama |
| 30 Januari 2024<br>January 30, 2024 | Kinerja Perseroan *year-to-date* Desember 2023 dan isu strategis.<br>Company Performance Year-to-Date December 2023 and Strategic Issues. | ✓ | ✓ | ✓ | ✓* | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 22 Februari 2024<br>February 22, 2024 | Kinerja Perseroan tentang proyek Ananta.<br>Company Performance on Ananta Project. | ✓ | ✓ | ✓* | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 24 Maret 2024<br>March 24, 2024 | Kinerja Perseroan *year-to-date* Februari 2024 dan isu strategis.<br>Company performance year-to-date February 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 30 April 2024<br>April 30, 2024 | Kinerja Perseroan *year-to-date* Maret 2024 dan isu strategis.<br>Company performance year-to-date March 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 28 Mei 2024<br>May 28, 2024 | Kinerja Perseroan *year-to-date* April 2024 dan isu strategis.<br>Company performance year-to-date April 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 28 Juni 2024<br>June 28, 2024 | Kinerja Perseroan *year-to-date* Mei 2024, laporan inorganik, dan pembahasan isu strategis.<br>Company performance year-to-date May 2024, inorganic report, and strategic issues. | ✓ | ✓* | ✓* | ✓ | ✓* | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 24 Juli 2024<br>July 24, 2024 | Kinerja Perseroan *year-to-date* Juni 2024 dan isu strategis.<br>Company Performance Year-to-Date June 2024 and Strategic Issues. | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 23 Agustus 2024<br>August 23, 2024 | Kinerja Perseroan *year-to-date* Juli 2024 dan isu strategis.<br>Company performance year-to-date July 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓* | ✓ | ✓* | ✓ |
| 2 Oktober 2024<br>October 2, 2024 | Kinerja Perseroan *year-to-date* Agustus 2024 dan isu strategis.<br>Company performance year-to-date August 2024 and strategic issues. | ✓ | ✓* | ✓* | ✓* | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Dewan Komisaris<br>Board of Commissioners | | | | | Direksi<br>Board of Directors | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Yusuf Wibisono | Herlan Wijanarko | Mira Tayyiba | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama | Hendra Purnama |
| 28 Oktober 2024<br>October 28, 2024 | Kinerja Perseroan *year-to-date* September 2024 dan isu strategis.<br>Company performance year-to-date September 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓* | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| 29 November 2024<br>November 29, 2024 | Kinerja Perseroan *year-to-date* Oktober 2024 dan isu strategis.<br>Company performance year-to-date October 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓* | ✓* | ✓ |
| 13 Januari 2025<br>January 13, 2025 | Kinerja Perseroan *year-to-date* November 2024 dan isu strategis.<br>The Company's performance year-to-date November 2024 and strategic issues. | ✓ | ✓ | ✓* | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓* | ✓ |
| 30 Januari 2025<br>January 30, 2025 | Kinerja Perseroan *full year* 2024 dan isu strategis.<br>The Company's performance for the full year 2024 and strategic issues. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| **Total Kehadiran dalam Rapat**<br>**Total Attendance in Meetings** | | 13 | 13 | 13 | 13 | 13 | 13 | | 13 | 13 | 13 | 13 |
| **Total Rapat**<br>**Total Meetings** | | 13 | 13 | 13 | 13 | 13 | 13 | | 13 | 13 | 13 | 13 |
| **Tingkat Kehadiran (%)**<br>**Attendance Rate (%)** | | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | | 100,0 | 100,0 | 100,0 | 100,0 |
| **Rata-rata Kehadiran (%)**<br>**Average Attendance (%)** | | 100,0 | | | | | 100,0 | | | | | |

* Kehadiran diwakili melalui surat kuasa.
* Attendance represented through a power of attorney.

Kehadiran Dewan Komisaris dalam RUPS pada tahun 2024 telah disampaikan pada bagian Rapat Umum Pemegang Saham.

The Board of Commissioners' attendance at the 2024 GMS has been presented in the General Meeting of Shareholders section.

## Pelaksanaan Tugas Dewan Komisaris

Sepanjang tahun 2024, Dewan Komisaris Perseroan telah melaksanakan tugas dan tanggung jawabnya 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;

## Implementation of Board of Commissioners' Duties

Throughout 2024, the Board of Commissioners carried out its duties and responsibilities, including:

1. Conducting regular Board of Commissioners' meetings to receive reports and formulate decisions based on discussions of the Board of Commissioners' committees, including the Audit Committee, the Nomination and Remuneration Committee, and the Committee for Planning and Risk Evaluation and Monitoring;

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 Ibukota Nusantara (IKN) – Kalimantan, Manado, Makassar, Semarang, Bali, Bojonegoro, Surabaya, dan Bandung untuk mendapatkan gambaran langsung mengenai kondisi di lapangan serta dinamika pengelolaan operasional, khususnya terkait optimisasi dan efisiensi sewa lahan;
4. Penetapan RJPP 2025–2029 dan RKAP 2025;
5. 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;
6. Melaksanakan evaluasi atas profil risiko perusahaan, baik untuk tahun berjalan (2024) maupun proyeksi tahun 2025;
7. Melaksanakan evaluasi dan persetujuan terhadap penilaian *key performance indikator* Direksi, setelah melalui pembahasan mendalam di Komite Nominasi dan Remunerasi;
8. Melaksanakan *review* serta memberikan masukan atas tindak lanjut Laporan Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan yang disampaikan oleh Komite Audit;
9. Memberikan persetujuan atas lingkup pekerjaan audit, termasuk aduit atas Laporan Keuangan Konsolidasian Perseroan serta *Owner's Estimated* Beban Audit tahun buku 2024; dan
10. Menerima laporan, mengevaluasi, memonitor, serta memberikan masukan bila diperlukan terkait tindak lanjut penanganan *whistleblower,* sebagaimana disampaikan oleh Komite Audit.

## Pengembangan Kompetensi Dewan Komisaris

### Kebijakan Pengembangan Kompetensi Dewan Komisaris

*Board Manual* telah mengatur kebijakan terkait pengembangan kompetensi Dewan Komisaris. Program peningkatan kompetensi bagi Dewan Komisaris bertujuan meningkatkan efektivitas kerja. Anggota yang mengikuti program seperti seminar atau pelatihan wajib memberikan presentasi kepada anggota lainnya untuk berbagi informasi dan membuat laporan pelaksanaan program yang disampaikan kepada Dewan Komisaris.

Program peningkatan kompetensi yang dapat diikuti oleh Dewan Komisaris antara lain:

1. Pengetahuan berkaitan dengan prinsip-prinsip hukum korporasi dan peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perseroan, serta sistem pengendalian internal;
2. Holding joint meetings with the Board of Directors regularly as part of supervision and guidance regarding performance, risk management, GCG implementation, and various other strategic aspects;
3. Conducting site visits to Mitratel asset locations in Nusantara Capital City (IKN) – Kalimantan, Manado, Makassar, Semarang, Bali, Bojonegoro, Surabaya, and Bandung to gain direct insights into on-site conditions and the dynamics of operational management, particularly related to land lease optimization and efficiency;
4. Establishing the 2025–2029 Company's Long-Term Plan (RJPP) and the 2025 Company's Work Plan and Budget (RKAP);
5. Providing consultation, guidance, approvals, and/or requests for reassessment of corporate action plans and implementation, following discussions in the Committee for Planning and Risk Evaluation and Monitoring;
6. Conducting evaluations of the Company's risk profile, both for the current year (2024) and projections for 2025;
7. Conducting evaluations and approvals of the Board of Directors' key performance indicator assessments, following in-depth discussions in the Nomination and Remuneration Committee;
8. Reviewing and providing input on the follow-up actions of the Reports of Annual Audit Work Program and Annual Non-Audit Work Program, as presented by the Audit Committee;
9. Approving the scope of audit work, including the audit of the Company's Consolidated Financial Statements and the Owner's Estimated Audit Expenses for the 2024 fiscal year; and
10. Receiving reports, evaluating, monitoring, and providing input, if necessary, regarding the follow-up actions on whistleblower handling, as reported by the Audit Committee.

## Board of Commissioners' Competency Development

### Competency Development Policy for the Board of Commissioners

The Board Manual has established policies related to the Board of Commissioners' competency development, aiming to improve work effectiveness. Members who participate in programs such as seminars or training are required to present their insights to other members to share information and submit a program implementation report to the Board of Commissioners.

The competency development programs that may be attended by the Board of Commissioners are among others:

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. 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; dan
5. Pengetahuan berkaitan dengan pelaporan keuangan yang berkualitas.

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; and
5. Knowledge on sound financial reporting.

Informasi pengembangan kompetensi yang diikuti Dewan Komisaris pada tahun 2024, sebagai berikut.

Information on the competency development programs attended by the Board of Commissioners in 2024 is as follows.

| Nama<br>Name | Jabatan<br>Name | Program yang Diikuti<br>Programs Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| Yusuf Wibisono | Komisaris Utama<br>President Commissioner | *Common Purpose on ESG for Investors and Company* | Telkom Corporate University Center |
| Herlan Wijanarko | Komisaris<br>Commissioner | *Common Purpose on ESG for Investors and Company* | Telkom Corporate University Center |
| Mira Tayyiba | Komisaris<br>Commissioner | *Common Purpose on ESG for Investors and Company* | Telkom Corporate University Center |
| Mohammad Ridwan Rizqi Ramadhani Nasution | Komisaris Independen<br>Independent Commissioner | *Common Purpose on ESG for Investors and Company* | Telkom Corporate University Center |
| | | *Certified Qualified Risk Governance Profesional* | Lembaga Sertifikasi Profesi Mitra Kalyana Sejahtera bekerja sama dengan Telkom Corporate University Center<br>Mitra Kalyana Sejahtera Professional Certification Institute in cooperation with Telkom Corporate University Center |
| Gunawan Susanto | Komisaris Independen<br>Independent Commissioner | *Common Purpose on ESG for Investors and Company* | Telkom Corporate University Center |

## Program Orientasi/Pengenalan bagi Anggota Dewan Komisaris Baru

Perseroan menerapkan kebijakan untuk melaksanakan program pengenalan mengenai Perseroan kepada anggota Dewan Komisaris yang baru. Hal tersebut bertujuan agar anggota Dewan Komisaris yang baru diangkat dapat mengenal dan memahami dengan baik segala aspek yang terkait dengan peran dan tanggung jawab Dewan Komisaris serta untuk menyamakan persepsi tentang implementasi GCG di Perseroan sehingga Dewan Komisaris yang baru dapat segera menyesuaikan dan memberikan kontribusi kepada Perseroan. Pelaksanaan program orientasi/pengenalan menjadi tanggung jawab Sekretaris Perusahaan atau pihak yang menjalankan fungsi sebagai Sekretaris Perusahaan.

Materi yang disampaikan dalam program pengenalan bagi Dewan Komisaris yang baru diangkat, setidaknya mencakup hal-hal sebagai berikut.

1. Pengenalan mengenai Perseroan termasuk visi, misi, strategi, kinerja, kondisi keuangan, risiko, dan perkembangan terkini Perseroan;

## Orientation/Induction Program for New Members of the Board of Commissioners

The Company implements a policy to conduct an induction program for newly appointed members of the Board of Commissioners. This program aims to ensure that new members become familiar with and gain a comprehensive understanding of all aspects related to their roles and responsibilities. Furthermore, this program can help align their perception of GCG implementation within the Company, enabling them to adapt quickly and contribute effectively. The implementation of orientation/induction program is the responsibility of the Corporate Secretary or the party performing the function of Corporate Secretary.

The materials presented in the induction program for newly appointed members of the Board of Commissioners at least include the following matters.

1. Introduction of the Company including its vision, mission, strategy, performance, financial condition, risks, and the latest developments of the Company;

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 *Environmental, Social, and Governance* 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; dan
11. *Team Building* yang menyertakan seluruh anggota Dewan Komisaris, baik yang baru menjabat maupun yang pernah menjabat sebelumnya dengan tujuan mewujudkan kekompakan dan kerja sama tim sebagai Dewan Komisaris.

Penyusunan materi program pengenalan terlebih dahulu memperhatikan arahan Direksi dan mempertimbangkan nasihat Dewan Komisaris. Paling lambat 3 bulan setelah program pengenalan dilakukan, Sekretaris Perusahaan ataupun pihak yang menjalankan fungsi Sekretaris Perusahaan wajib melakukan evaluasi terhadap pelaksanaan program pengenalan tersebut. Pada tahun 2024, Perseroan tidak melaksanakan program pengenalan bagi Dewan Komisaris karena tidak ada anggota baru yang diangkat.

## Penilaian Kinerja Dewan Komisaris

### Penilaian Kinerja Dewan Komisaris Berdasarkan *Key Performance Indicator*

1. **Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja**
   Penilaian kinerja Dewan Komisaris berdasarkan *Key Performance Indicator* (KPI) dievaluasi setiap

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 Environmental, Social, and Governance (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; and
11. Team Building involving all members of the Board of Commissioners, both newly appointed and previously serving members, with the aim of fostering cohesion and teamwork within the Board of Commissioners.

The preparation of the orientation program materials considers the Board of Directors' directives and the Board of Commissioners' advice. No later than 3 months after the orientation program is conducted, the Corporate Secretary or the party performing the Corporate Secretary function must evaluate the implementation of the orientation program. In 2024, the Company did not conduct an orientation program for the Board of Commissioners as no new members were appointed.

## Board of Commissioners' Performance Assessment

### Board of Commissioners' Performance Assessment Based on Key Performance Indicators

1. **Policy, Procedure, Implementation, and Party Conducting Performance Assessment**
   The Board of Commissioners' performance assessment based on Key Performance Indicators (KPI) is evaluated

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. Hasil penilaian kinerja selama 1 tahun penuh berdasarkan KPI dievaluasi oleh pihak independen (auditor eksternal).

2. **Kriteria Penilaian**
   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 2024, hasil penilaian kinerja Dewan Komisaris berdasarkan KPI menunjukkan bahwa Dewan Komisaris telah melakukan tugas pengawasan dengan baik.

## Penilaian Kinerja Dewan Komisaris Berdasarkan *Self-Assessment*

1. **Kebijakan, Prosedur, dan Pelaksanaan Penilaian Kinerja**
   Berdasarkan Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD 0009/HK 200/DMT-11120000/2024, 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 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.

quarterly and aggregated over a one-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. The performance assessment results for the entire year based on the KPIs are evaluated by an independent party (external auditor).

2. **Assessment Criteria**
   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 members and as committee members.
3. **Assessment Results**
   In 2024, the performance assessment results based on KPIs indicated that the Board of Commissioners effectively carried out its supervisory duties.

## Board of Commissioners' Performance Assessment Based on Self-Assessment

1. **Policy, Procedure, and Implementation of Performance Assessment**
   According to the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD 0009/HK 200/DMT-11120000/2024, 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' 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. **Kriteria Penilaian**
   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 2024, hasil penilaian kinerja Dewan Komisaris menunjukkan Dewan Komisaris telah menjalankan tugas dan tanggung jawabnya dengan baik. Hal ini juga terefleksi pada kondisi Perseroan yang menunjukkan kinerja yang baik di tengah tantangan dan dinamika ekonomi sepanjang tahun 2024.

## Penilaian Kinerja Komite di Bawah Dewan Komisaris

### Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja

Dewan Komisaris melakukan penilaian atas kinerja komite di bawah Dewan Komisaris setiap akhir tahun buku dengan mempertimbangkan hasil laporan penugasan dan laporan tahunan pelaksanaan kegiatan dari komite di bawah Dewan Komisaris.

Berdasarkan *Board Manual* yang diterbitkan pada 30 Oktober 2024, penilaian kinerja komite di bawah Dewan Komisaris dilakukan melalui *self-assessment* oleh Komite Dewan Komisaris yang membidangi nominasi dan remunerasi. Pada tahun 2024, hasil penilaian menunjukkan bahwa seluruh komite mencapai pencapaian kinerja 100%, 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%;
   b. Menindaklanjuti disposisi kegiatan Dewan Komisaris yang membutuhkan kajian lebih lanjut, dengan pemenuhan 100%; dan
   c. Melaksanakan evaluasi dan memberikan rekomendasi terkait rencana penunjukan auditor dan/atau kantor akuntan publik, dengan pencapaian 100%.
2. Komite Evaluasi dan Monitoring Perencanaan dan Risiko:
   a. Melakukan evaluasi terhadap performa Perseroan sesuai dengan rencana kerja tahunan, dengan pencapaian 100%;
   b. Melaksanakan *review* dan memberikan nasihat atas RJPP serta rencana aksi korporasi, dengan pencapaian 100%; dan

2. **Assessment Criteria**
   The assessment is based on predetermined criteria, including the implementation of GCG, Shareholder aspirations, the application of absolute target for the Company's Work Plan and Budget (RKAP) and Key Performance Indicators (KPI), as well as laws and regulations, while considering recommendations from the Nomination and Remuneration Committee.
3. **Assessment Results**
   In 2024, the performance assessment results of the Board of Commissioners indicated that the Board of Commissioners effectively carried out its duties and responsibilities. This was also reflected in the Company's strong performance despite the economic challenges and dynamics throughout the year.

## Performance Assessment of Committees Under the Board of Commissioners

### Policies, Procedures, Implementation, and Party Conducting Performance Assessment

The Board of Commissioners assesses performance of the committees under its supervision at the end of each fiscal year, by considering the assignment report and annual activity report submitted by the committees.

Based on the Board Manual issued on October 30, 2024, the performance evaluation of committees under the Board of Commissioners is conducted through self-assessment by the Board of Commissioners Committee responsible for nomination and remuneration. In 2024, the assessment results indicated that all committees achieved 100% performance, with the following details.

1. Audit Committee:
   a. Conducting review and supervision of the planning and implementation of the Annual Audit Work Program (PKAT) and the Annual Non-Audit Work Program (PKNAT), achieving 100%;
   b. Following up on the disposition of Board of Commissioners' activities requiring further review, with 100% fulfillment; and
   c. Conducting evaluations and providing recommendations regarding the plan for appointing auditors and/or public accounting firms, achieving 100%.
2. Committee for Planning and Risk Evaluation and Monitoring:
   a. Evaluating the Company's performance in accordance with the annual work plan, achieving 100%;
   b. Conducting reviews and providing advice on the RJPP and corporate action plans, achieving 100%; and

c. Melaksanakan monitoring terhadap implementasi *enterprise risk management*, dengan pencapaian 100%.

3. Komite Nominasi dan Remunerasi:
   a. Tidak terdapat disposisi Dewan Komisaris yang membutuhkan kajian lebih lanjut oleh komite, sehingga pemenuhan dianggap 100%; dan
   b. Tidak ada usulan calon Direksi dan/atau Komisaris untuk tahun 2024, sehingga pemenuhan dianggap 100%.

## Kriteria Penilaian

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

Pada tahun 2024, seluruh komite di bawah Dewan Komisaris telah menunjukkan kinerja yang baik, yang diuraikan sebagai berikut.

1. Komite Audit
   Komite Audit dinilai memiliki kinerja yang sangat baik dalam menjalankan fungsi pengawasan (*oversight*) bagi Dewan Komisaris. Sepanjang tahun 2024, 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; dan
   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 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 memuaskan dengan memberikan berbagai rekomendasi strategi, antara lain:

   a. Penyusunan KPI bagi Direksi dan organ Dewan Komisaris; dan
   b. Rekomendasi remunerasi Direksi dan Dewan Komisaris kepada Pemegang Saham.

c. Monitoring the implementation of enterprise risk management, achieving 100%.

3. Nomination and Remuneration Committee:
   a. There were no Board of Commissioners' dispositions requiring further review by the committee, so fulfillment is considered 100%; and
   b. There were no proposals for candidates for the Board of Directors and/or Board of Commissioners for 2024, so fulfillment is considered 100%.

## Assessment Criteria

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

In 2024, all committees under the Board of Commissioners demonstrated strong performance, as outlined below.

1. Audit Committee
   The Audit Committee is assessed to have performed excellently in carrying out its oversight function for the Board of Commissioners. Throughout 2024, the Audit Committee actively participated in:
   a. Monitoring and overseeing the audit process conducted by independent auditors;
   b. Evaluating and providing recommendations on internal and external audit results;
   c. Regularly reviewing the Consolidated Financial Statements; and
   d. Evaluating and providing recommendations related to Mitratel's risk profile.

   Furthermore, the Audit Committee also supervises and ensures follow-up actions on the whistleblowing process, from report submission to settlement and further actions. These complaints are managed through Mitratel Integrity Line, a whistleblowing system provided by Mitratel Management. This commitment strengthens 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 has been assessed as having a satisfactory performance by providing various strategic recommendations, including:
   a. Formulating KPIs for the Board of Directors and Board of Commissioners; and
   b. Recommending remuneration for the Board of Directors and Board of Commissioners to the Shareholders.

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 Kementrian BUMN, yang mencakup:

a. Sistem pengembangan SDM;
b. Sistem rekrutmen dan akuisisi talenta;
c. Sistem manajemen kinerja;
d. Sistem remunerasi; dan
e. Sistem pengelolaan karier dan manajemen talenta.

Aktivitas yang dijalankan oleh Komite Nominasi dan Remunerasi mencerminkan perhatian tinggi terhadap pengelolaan sumber daya manusia sebagai faktor utama dalam mendukung pengembangan bisnis dan keberlanjutan perusahaan.

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; dan
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.

Moreover, the committee conducts evaluations as a basis for providing input to the Board of Directors regarding Human Capital Management. This evaluation is a follow-up to the Maturity Assessment conducted by the Ministry of SOEs, covering:

a. Human resource development system;
b. Recruitment and talent acquisition system;
c. Performance management system;
d. Remuneration system; and
e. Career management and talent management system.

The activities carried out by the Nomination and Remuneration Committee reflect a strong focus on human resource management as a key factor in supporting business development and corporate sustainability.

3. Committee for Planning and Risk Evaluation and Monitoring

Committee for Planning and Risk Evaluation and Monitoring has been assessed as performing exceptionally well in conducting a comprehensive evaluation of the RJPP and RKAP. This committee plays a role in:

a. Ensuring the alignment of RKAP implementation with approved targets;
b. Overseeing the Company's investment programs within the RKAP, including the implementation of value growth story program and strategic budget absorption; and
c. Monitoring enterprise risk management and project risk management for strategic projects that have received approval from the Board of Commissioners.

This assessment reflects the committee's strong commitment to ensuring the effectiveness of strategic planning and risk mitigation, covering strategic, financial, and operational risks.

# Direksi
## Board of Directors

Direksi diamanatkan oleh Pemegang Saham untuk mengelola Perseroan. Setiap anggota Direksi secara pribadi, serta secara kolektif, bertanggung jawab untuk keseluruhan kinerja Perseroan.

The Board of Directors is mandated by the Shareholders to manage the Company. Each member of the Board of Directors, both individually and collectively, is responsible for the overall performance of the Company.

### Pedoman Kerja Direksi

Perseroan telah memiliki Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*), yang ditetapkan dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk, yang berlaku sejak 30 Oktober 2024. *Board Manual* dijadikan pedoman bagi Direksi dalam pelaksanaan kerja Direksi secara efektif, efisien, dan transparan, serta berdasarkan prinsip-prinsip GCG dalam mewujudkan visi, misi, dan nilai Perseroan, khususnya berdasarkan Anggaran Dasar Perseroan dan perundang-undangan yang berlaku pada umumnya.

### Board of Directors Charter

The Company has established the Board of Commissioners and Board of Directors Work Guidelines (Board Manual), as stipulated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board of Commissioners and Board of Directors Work Guidelines (Board Manual) of PT Dayamitra Telekomunikasi Tbk, effective as of October 30, 2024. The Board Manual serves as a guideline for the Board of Directors in carrying out the duties effectively, efficiently, and transparently, in line with GCG principles to realize the Company's vision, mission, and values, particularly based on the Company's Articles of Association and applicable laws and regulations.

### Komposisi Direksi

Sesuai dengan *Board Manual*, komposisi Direksi minimal terdiri dari 2 orang, dengan salah satunya diangkat sebagai Direktur Utama. Pengangkatan dan pemberhentian Direksi menjadi wewenang RUPS. Masa jabatan Direksi adalah selama 5 tahun dan dapat diangkat kembali untuk 1 kali masa jabatan. Pada tahun 2024, komposisi Direksi terdiri dari 5 orang, yaitu:

### Composition of the Board of Directors

In accordance with the Board Manual, the Board of Directors must consist of at least 2 members, with one appointed as the President Director. The appointment and dismissal of Board of Directors are under the GMS authority. The term of office for the Board of Directors is 5 years and may be renewed for 1 additional term. As of 2024, the composition of the Board of Directors consists of 5 members, as follows:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan Terakhir<br>Latest Appointment Basis | Masa Jabatan<br>Term of Office |
|---|---|---|---|
| Theodorus Ardi Hartoko | Direktur Utama<br>President Director | Keputusan RUPS Tahunan tanggal 22 April 2022<br>Annual GMS resolution dated April 22, 2022 | 2022–2025 |
| Ian Sigit Kurniawan | Direktur Keuangan dan Manajemen Risiko<br>Director of Finance and Risk Management | Keputusan RUPS Tahunan tanggal 22 April 2022<br>Annual GMS resolution dated April 22, 2022 | 2022–2027 |
| Hastining Bagyo Astuti | Direktur Operasi dan Pembangunan<br>Director of Operations and Development | Keputusan RUPS Tahunan tanggal 14 April 2023<br>Annual GMS resolution dated April 14, 2023 | 2023–2028 |
| Agus Winarno | Direktur Bisnis<br>Director of Business | Keputusan RUPS Tahunan tanggal 14 April 2023<br>Annual GMS resolution dated April 14, 2023 | 2023–2028 |
| Hendra Purnama | Direktur Investasi<br>Director of Investment | Keputusan RUPS Tahunan tanggal 22 April 2022<br>Annual GMS resolution dated April 22, 2022 | 2022–2026 |

## Rangkap Jabatan Direksi

*Board Manual* mengatur tentang rangkap jabatan yang dimiliki oleh Direksi dengan ketentuan melarang Direksi merangkap sebagai:

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; atau
   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; dan
8. Jabatan lainnya sesuai dengan ketentuan dalam peraturan perundang-undangan.

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.

## Concurrent Positions of the Board of Directors

The Board Manual regulates the concurrent positions held by the Board of Directors, stipulating that Directors are prohibited from holding concurrent positions as:

1. Members of the Board of Directors in State-Owned Enterprises (BUMN), Regional-Owned Enterprises (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; or
   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 (DPR), Regional Representative Council (DPD), Regional House of Representatives Level I (DPRD I), Regional House of Representatives Level II (DPRD II), and/or Regional Heads/Deputy Regional Heads;
6. Candidates or members of the House of Representatives (DPR), Regional Representative Council (DPD), Regional House of Representatives Level I (DPRD I), Regional House of Representatives Level II (DPRD II), or Candidates for Regional Head/Deputy Regional Head;
7. Other positions that may cause conflicts of interest; and
8. Other positions as stipulated by applicable laws and regulations.

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 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 perundang-undangan, 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 sumber daya manusia 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;
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;* dan
10. Menetapkan struktur organisasi dan penetapan pejabat Perseroan sampai jenjang tertentu yang diatur melalui peraturan Perusahaan.

## 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. 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.

Selain itu, Direksi Perseroan 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 Intern 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 dipertanggung jawabkan 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.

## Pembagian Tugas antara Direksi

Masing-masing anggota Direksi Perseroan memiliki tugas yang diatur lebih lanjut dalam peraturan Perusahaan, yang diuraikan sebagai berikut.

1. Direktur Utama sebagai *President Director* adalah jenjang eksekutif tertinggi dalam perusahaan (eksekutif) yang diberi tanggung jawab untuk mengatur keseluruhan suatu organisasi, dengan ketentuan sebagai berikut.

Furthermore, the Board of Directors of the Company 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.

## Board of Directors' Division of Duties

Each member of the Company's Board of Directors has specific duties as further regulated in the Company's regulations, which are outlined as follows.

1. President Director as President Director (CEO) is the highest level in the Company (executive) who is given the responsibility to manage the entire organization, with the following provisions.

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 sumber daya manusia.
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.

## Rapat Direksi

Berdasarkan *Board Manual* yang berlaku, penyelenggaraan rapat internal wajib dilakukan oleh Direksi setidaknya 1 kali dalam setiap bulan, sedangkan, rapat gabungan dengan Dewan Komisaris wajib dilaksanakan paling sedikit 1 kali setiap 3 bulan. Hasil rapat wajib dituangkan dalam risalah rapat dan risalah rapat wajib didokumentasikan oleh Perseroan. Informasi tingkat kehadiran Direksi dalam rapat selama tahun 2024 ditunjukkan sebagai berikut.

a. The President Director 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 President Director 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 President Director 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 human resources 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 (CCO) leads the directorate which focuses on sales and marketing and innovation.
5. Director of Investment Director 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.

## Board of Directors' Meeting

Based on the applicable Board Manual, internal meetings must be held by the Board of Directors at least once a month, while joint meetings with the Board of Commissioners must be conducted at least once every 3 months. The meeting results must be recorded in minutes of meeting and documented by the Company. The attendance record of the Board of Directors in meetings during 2024 is presented as follows.

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 9 Januari 2024<br>January 9, 2024 | • *Board of Directors' debrief.*<br>• *Securing management concern financial year 2023 – Vice President Project Management Office.*<br>• *Report progress ESG risk rating assessment – General Manager Marketing Strategy & Analytics.*<br>• Rencana Kerja Manajerial 2024.<br>• Board of Directors' debrief.<br>• Securing management concern financial year 2023 – Vice President Project Management Office.<br>• Report progress ESG risk rating assessment – General Manager Marketing Strategy & Analytics.<br>• Managerial Work Plan 2024. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6 Februari 2024<br>February 6, 2024 | • *Board of Directors' debrief.*<br>• KPI unit tahun 2024 – *Vice President Project Management Office.*<br>• Progres audit Laporan Keuangan tahun buku 2023.<br>• Board of Directors' debrief.<br>• 2024 unit KPI – Vice President of Project Management Office.<br>• Audit progress of the 2023 Financial Statements. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 12 Februari 2024<br>February 12, 2024 | • *Board of Directors' debrief.*<br>• *Incredible quest 2024 – Senior Vice President Corporate Strategy.*<br>• *Capital Expenditure Guidence and Progress* Nota Justifikasi Kebutuhan Investasi 2024 – *Vice President Manager Asset.*<br>• *ESG Assessment and Opportunity for Improvement – General Manager Marketing Strategy & Analytics.*<br>• Board of Directors' debrief.<br>• Incredible quest 2024 – Senior Vice President Corporate Strategy.<br>• Capital Expenditure Guidance and Progress Justification Note for Investment Needs 2024 – Vice President Manager Asset.<br>• ESG Assessment and Opportunity for Improvement – General Manager Marketing Strategy & Analytics. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 20 Februari 2024<br>February 20, 2024 | • *Board of Directors' debrief.*<br>• *Cyber security maturity assessment result – Vice President Information Technology.*<br>• *Cash flow plan 2024 – Vice President Investment Financing & Controller.* | ✓ | ✓ | ✓ | ✓ | ✓ |
| 14 Maret 2024<br>March 14, 2024 | • *Board of Directors' debrief.*<br>• Sosialisasi Undang-Undang No. 1 Tahun 2023 (Kitab Undang-Undang Hukum Pidana baru) – K&K Advocates.<br>• Laporan Hasil Audit Laporan Keuangan tahun buku 2023 – *Vice President Internal Audit.*<br>• Board of Directors' debrief.<br>• Dissemination of Law No. 1 of 2023 (New Criminal Code) – K&K Advocates.<br>• Audit Report on the 2023 Financial Statements – Vice President of Internal Audit. | ✓ | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 19 Maret 2024<br>March 19, 2024 | • *Board of Directors' debrief.*<br>• *Securing* program PT Persada Sokka Tama 2024 – Direktur Utama PT Persada Sokka Tama.<br>• *Quest update: PaaS Telkomsel Business Initiative* – General Manager Sales-1 (*champion pilot*).<br>• Board of Directors' debrief.<br>• Securing program PT Persada Sokka Tama 2024 – President Director of PT Persada Sokka Tama.<br>• Quest update: PaaS Telkomsel Business Initiative – General Manager Sales-1 (champion pilot). | ✓ | ✓ | ✓ | ✓ | ✓ |
| 26 Maret 2024<br>March 26, 2024 | • *Board of Directors' debrief.*<br>• Pendapatan yang masih harus diterima dan *collection 2024.*<br>• Program peduli aset Ramadan dan Idulfitri.<br>• Board of Directors' debrief.<br>• Accrued revenue and collection 2024.<br>• Asset care program for Ramadan and Eid al-Fitr. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2 April 2024<br>April 2, 2024 | • *Board of Directors' debrief.*<br>• Agenda *Human Capital Management.*<br>• Board of Directors' debrief.<br>• Human Capital Management Agenda. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 23 April 2024<br>April 23, 2024 | • *Board of Directors' debrief.*<br>• Agenda *Human Capital Management.*<br>• *Performance Quarter 1 2024 after closing.*<br>• Laporan Program Peduli Aset 2024.<br>• Board of Directors' debrief.<br>• Human Capital Management agenda.<br>• Quarter 1 2024 Performance after closing.<br>• 2024 asset care program report. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 30 April 2024<br>April 30, 2024 | • *Board of Directors' debrief.*<br>• *Progress capital expenditure just in time.*<br>• Progres perbaikan *manage* koreksi *revenue.*<br>• *Roadmap* peningkatan *Human Capital Maturity.*<br>• *Update* progres infrastruktur IKN.<br>• Board of Directors' debrief.<br>• Progress on just-in-time capital expenditure.<br>• Progress on revenue correction management improvement.<br>• Roadmap for enhancing Human Capital Maturity.<br>• Update on IKN infrastructure progress. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 7 Mei 2024<br>May 7, 2024 | • Agenda *Human Capital Management.*<br>• *Board of Directors' debrief.*<br>• *Marketing plan 2024.*<br>• *Quest program: Flying mobile base station business initiative* (HAPS).<br>• Human Capital Management Agenda.<br>• Board of Directors' debrief.<br>• Marketing plan 2024.<br>• Quest program: Flying mobile base station business initiative (HAPS). | ✓ | ✓ | ✓ | ✓ | ✓ |
| 14 Mei 2024<br>May 14, 2024 | • *Board of Directors' debrief.*<br>• *Masterpiece asset sustainability.*<br>• *Construction progress year-to-date April 2024 and securing 1st half 2024.*<br>• *Incredible Quest: Micro Data Center.* | ✓ | ✓* | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 28 Mei 2024<br>May 28, 2024 | • *Board of Directors' debrief.*<br>• *Operation management.*<br>• *OM performance and efficiency program 2024.*<br>• *Masterpiece Unit Legal.*<br>• *Update Incredible Quest: Mitratel to reputable index – Vice President Investor Relation.* | ✓ | ✓ | ✓ | ✓ | ✓ |
| 11 Juni 2024<br>June 11, 2024 | • *Board of Directors' debrief.*<br>• *Kickoff* Satuan Tugas Penataan Akuntan Publik – *Senior Vice President Corporate Strategy.*<br>• *Masterpiece area 3 – General Manager Area 3.*<br>• Skenario bisnis *reseller* – *General Manager Partnership.*<br>• *Business impact – Vice President Strategy & Business Development.*<br>• Board of Directors' debrief.<br>• Kickoff of the Task Force for Public Accountant Structuring – Senior Vice President Corporate Strategy.<br>• Masterpiece area 3 – General Manager Area 3.<br>• Reseller business scenario – General Manager Partnership.<br>• Business impact – Vice President Strategy & Business Development. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 19 Juni 2024<br>June 19, 2024 | • *Board of Directors' debrief.*<br>• Laporan Satuan Tugas *Capital Expenditure Just in Time – Vice President Manager Asset.*<br>• *Masterpiece Unit Human Capital Management – Vice President Human Capital Management.*<br>• *Kick-off* Satuan Tugas *Winning Reseller Business – General Manager Partnership Management.*<br>• Board of Directors' debrief.<br>• Report from the Capital Expenditure Just-in-Time Task Force – Vice President Manager Asset.<br>• Masterpiece Unit Human Capital Management – Vice President Human Capital Management.<br>• Kickoff of the Winning Reseller Business Task Force – General Manager Partnership Management. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 25 Juni 2024<br>June 25, 2024 | • *Board of Directors' debrief.*<br>• *Tax and treasury program – Vice President Treasury & Tax.*<br>• *Update* progres IKN – *General Manager Construction & Project Management 2.*<br>• Board of Directors' debrief.<br>• Tax and Treasury Program – Vice President Treasury & Tax.<br>• IKN progress update – General Manager Construction & Project Management 2. | ✓* | ✓ | ✓ | ✓ | ✓ |
| 2 Juli 2024<br>July 2, 2024 | • *Board of Directors' debrief.*<br>• *Performance* PT Persada Sokka Tama semester 1 dan *outlook* tahun buku 2024 – Direktur Utama PT Persada Sokka Tama.<br>• Potensi bisnis *in-bulding solution – General Manager Product Development.*<br>• Board of Directors' debrief.<br>• PT Persada Sokka Tama Performance for Semester 1 and outlook fiscal year 2024 – President Director of PT Persada Sokka Tama.<br>• in-bulding solution business potential – General Manager Product Development. | ✓ | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 9 Juli 2024<br>July 9, 2024 | • *Board of Directors' debrief*.<br>• Performansi semester 1 2024 – *Vice President Strategy & Business Development*.<br>• *Masterpiece Unit Investor Relation* – Vice President *Investor Relation*.<br>• Laporan MWC Shanghai – *General Manager Solution Engineering*.<br>• Board of Directors' debrief.<br>• Semester 1 2024 Performance – Vice President Strategy & Business Development.<br>• Masterpiece Unit Investor Relations – Vice President Investor Relations.<br>• MWC Shanghai Report – General Manager Solution Engineering. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 16 Juli 2024<br>July 16, 2024 | • Sosialisasi data *protection* dan implementasi perlindungan data pribadi Telkom Group – *Vice President Data Protection Telkom Group*.<br>• *Board of Directors' debrief*.<br>• *Human capital management development program execution – Vice President Human Capital Management*.<br>• Securing operational audit financial year 2024 – Vice President Internal Audit.<br>• Dissemination on Data Protection and Implementation of Personal Data Protection in Telkom Group – Vice President Data Protection Telkom Group.<br>• Board of Directors' debrief.<br>• Execution of Human Capital Management Development Program – Vice President Human Capital Management.<br>• Securing Operational Audit for Fiscal Year 2024 – Vice President Internal Audit. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 23 Juli 2024<br>July 23, 2024 | • *Board of Directors' debrief*.<br>• Laporan Kesiapan Implementasi Perlindungan Data Pribadi Mitratel – *Vice President Information Technology Development*.<br>• Laporan Kesiapan Implementasi *Capital Expenditure Just in Time – Vice President Information Technology Development*.<br>• Evaluasi pengelolaan *operation management* triwulan 2 2024 – *Executive General Manager Operation*.<br>• Board of Directors' debrief.<br>• Report on the Readiness for Implementing Personal Data Protection at Mitratel – Vice President Information Technology Development.<br>• Report on the Readiness for Implementing Capital Expenditure Just in Time – Vice President Management Asset.<br>• Evaluation of operation management Management for Q2 2024 – Executive General Manager Operation. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 30 Juli 2024<br>July 30, 2024 | • *Board of Directors' debrief*.<br>• *Road to low risk ESG – General Manager Marketing Strategy & Analytics*. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 8 Agustus 2024<br>August 8, 2024 | • *Board of Directors' debrief*.<br>• Kesiapan layanan fiber to the X – *Head of Fiberization*.<br>• *Masterpiece Area 1 – General Manager Area 1*.<br>• Board of Directors' debrief.<br>• Readiness of fiber to the X services – head of fiberization.<br>• Masterpiece Area 1 – General Manager Area 1. | ✓ | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 13 Agustus 2024<br>August 13, 2024 | • *Board of Directors' debrief.*<br>• *Securing performance financial year 2024 – Vice President Project Management Office.*<br>• *Update progress renewal* sewa lahan *– Executive General Manager Asset Management.*<br>• Board of Directors' debrief.<br>• Securing Performance for fiscal year 2024 – Vice President Project Management Office.<br>• Update on land lease renewal progress – Executive General Manager Asset Management. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 23 Agustus 2024<br>August 23, 2024 | • *Board of Directors' debrief.*<br>• *IBS business improvement – Sub Head Epic Quest.*<br>• *Masterpiece area 2, General Manager Area 2.* | ✓ | ✓* | ✓ | ✓ | ✓ |
| 3 September 2024<br>September 3, 2024 | • *Board of Directors' debrief.*<br>• *Tax management Mitratel – Vice President Treasury & Tax.*<br>• *Masterpiece area 4 – General Manager Area 4.* | ✓ | ✓ | ✓ | ✓ | ✓ |
| 10 September 2024<br>September 10, 2024 | • *Board of Directors' debrief.*<br>• *Kickoff* RKAP 2025 *– Senior Vice President Corporate Strategy.* | ✓ | ✓ | ✓ | ✓ | ✓ |
| 30 September 2024<br>September 30, 2024 | • *Board of Directors' debrief.*<br>• *Kickoff* RJPP 2025–2029 *– Senior Vice President Corporate Strategy.*<br>• Monitoring performansi tahun buku 2024 *– Vice President Project Management Office.*<br>• *Securing performance financial year 2024 -* Para *Executive General Manager.*<br>• *Securing performance financial year 2024 –* Direktur Utama PT Persada Sokka Tama.<br>• Board of Directors' debrief.<br>• Kickoff RJPP 2025–2029 – Senior Vice President Corporate Strategy.<br>• Monitoring performance for fiscal year 2024 – Vice President Project Management Office.<br>• Securing performance for fiscal year 2024 – All Executive General Managers.<br>• Securing performance for fiscal year 2024 – President Director of PT Persada Sokka Tama. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 8 Oktober 2024<br>October 8, 2024 | • *Board of Directors' debrief.*<br>• Pemanfaatan *artificial intelligence* untuk validasi *quality control operation management – Vice President Information Technology Development.*<br>• *Masterpiece operation – General Manager Operation Management.*<br>• Proposal perayaan HUT Mitratel ke-16 *– Vice President Corporate Office.*<br>• Board of Directors' debrief.<br>• Utilization of artificial intelligence for operation management quality control validation – Vice President Information Technology Development.<br>• Masterpiece Operation – General Manager Operation Management.<br>• Proposal for Mitratel's 16th Anniversary Celebration – Vice President Corporate Office. | ✓ | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 16 Oktober 2024<br>October 16, 2024 | • *Board of Directors' debrief.*<br>• *Progress update epic quest, Vice President Strategy & Business Development.*<br>• *Update* penyusunan *risk profile – Vice President Risk Management.*<br>• *Masterpiece collection – General Manager Billing & Settlement.*<br>• Board of Directors' debrief.<br>• Progress Update Epic Quest – Vice President Strategy & Business Development.<br>• Update on Risk Profile Development – Vice President Risk Management.<br>• Masterpiece Collection – General Manager Billing & Settlement. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 22 Oktober 2024<br>October 22, 2024 | • *Board of Directors' debrief.*<br>• *Update* pelaksanaan HUT Mitratel ke-16 – *Vice President Corporate Office.*<br>• Kinerja triwulan 3 2024 *after interco – Vice President Project Management Office.*<br>• *Post deal integration* inorganik – *Vice President Strategic Investment Management.*<br>• *Masterpiece procurement – Vice President Procurement.*<br>• Board of Directors' debrief.<br>• Update on Mitratel's 16th Anniversary Celebration – Vice President Corporate Office.<br>• Q3 2024 performance after interco – Vice President Project Management Office.<br>• Inorganic post deal integration – Vice President Strategic Investment Management.<br>• Masterpiece procurement – Vice President Procurement. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 29 Oktober 2024<br>October 29, 2024 | • *Board of Directors' debrief.*<br>• *Technology update – General Manager Product Management.* | ✓ | ✓ | ✓ | ✓ | ✓ |
| 5 November 2024<br>November 5, 2024 | • *Board of Directors' debrief.*<br>• *Masterpiece accounting, Vice President Manager Asset.*<br>• Pemaparan inovasi *Mitratel intruder detection system 2 – Vice President Project Management Office & Innovator*<br>• Board of Directors' debrief.<br>• Masterpiece Accounting – Vice President Manager Asset.<br>• Presentation on Mitratel intruder detection system 2 Innovation – Vice President Project Management Office & Innovator. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 12 November 2024<br>November 12, 2024 | • *Board of Directors' debrief.*<br>• *Leadership development program – Vice President Human Capital Management.* | ✓ | ✓ | ✓ | ✓ | ✓ |
| 26 November 2024<br>November 26, 2024 | • *Board of Directors' debrief.*<br>• *Update progress audit 2024 – Vice President Internal Audit.*<br>• *Masterpiece construction 1 – General Manager Construction & Project Manager 1.* | ✓ | ✓ | ✓ | ✓* | ✓ |

| Tanggal<br>Date | Agenda | Theodorus Ardi Hartoko | Ian Sigit Kurniawan | Hastining Bagyo Astuti | Agus Winarno | Hendra Purnama |
|---|---|---|---|---|---|---|
| 4 Desember 2024<br>December 4, 2024 | • *Board of Directors' debrief*.<br>• Monitoring performansi tahun buku 2024 – *Vice President Project Management Office*.<br>• *Plan closing project 2024 – Executive General Manager Constructions*.<br>• Laporan *event TowerXchange – General Manager Area 2 & 4*.<br>• Board of Directors' debrief.<br>• Monitoring 2024 fiscal year performance – Vice President Project Management Office.<br>• 2024 project closing plan – Executive General Manager Constructions.<br>• TowerXchange event report – General Manager Area 2 & 4. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 11 Desember 2024<br>December 11, 2024 | • *Board of Directors' debrief*.<br>• Monitoring performansi tahun buku 2024 – *Vice President Project Management Office*.<br>• Laporan persiapan posko Natal dan tahun baru – *Executive General Manager Operation*.<br>• Board of Directors' debrief.<br>• Monitoring 2024 fiscal year performance – Vice President Project Management Office.<br>• Christmas and new year post preparation report – Executive General Manager Operation. | ✓ | ✓ | ✓ | ✓ | ✓* |
| 20 Desember 2024<br>December 20, 2024 | • *Board of Directors' debrief*.<br>• Monitoring performansi tahun buku 2024 – *Vice President Project Management Office*.<br>• *Monitoring capital expenditure 2024 – Vice President Manager Asset*.<br>• Board of Directors' debrief.<br>• Monitoring 2024 fiscal year performance – Vice President Project Management Office.<br>• Monitoring 2024 capital expenditure – Vice President Manager Asset. | ✓ | ✓ | ✓ | ✓ | ✓* |
| 27 Desember 2024<br>December 27, 2024 | • Refleksi tahun 2024 – Para *Executive General Manager* dan Direktur Utama PT Persada Sokka *Tama*.<br>• *Monitoring performansi tahun buku 2024 – Vice President Project Management Office*.<br>• *Closing remarks Board of Directors*.<br>• 2024 reflection – Executive General Managers and President Director of PT Persada Sokka Tama.<br>• Monitoring 2024 financial year performance – Vice President Project Management Office.<br>• Closing remarks – Board of Directors. | ✓ | ✓ | ✓ | ✓ | ✓ |
| **Total Kehadiran dalam Rapat**<br>**Total Attendance in Meetings** | | **38** | **38** | **38** | **38** | **38** |
| **Total Rapat**<br>**Total Meetings** | | **38** | **38** | **38** | **38** | **38** |
| **Tingkat Kehadiran (%)**<br>**Attendance Rate (%)** | | **100,0** | **100,0** | **100,0** | **100,0** | **100,0** |
| **Rata-rata Kehadiran (%)**<br>**Average Attendance (%)** | | **100,0** | | | | |

* Direksi terkait berhalangan hadir sehingga diwakili oleh Pejabat Pengganti Sementara Direktur terkait.
* The relevant Board of Director was unable to attend and was therefore represented by the Acting Substitute Officer for the respective Director.

Kehadiran Direksi dalam RUPS pada tahun 2024 telah disampaikan pada bagian Rapat Umum Pemegang Saham.

The attendance of the Board of Directors at the GMS in 2024 has been presented in the General Meeting of Shareholders section.

## Pelaksanaan Tugas Direksi

Sepanjang tahun 2024, Direksi Perseroan telah melaksanakan tugas dan tanggung jawabnya, di antaranya:

1. Menyelenggarakan RUPS Tahunan pada tahun 2024 yang diselenggarakan pada 31 Mei 2024;
2. Menerapkan GCG dalam setiap kegiatan usaha Perseroan;
3. Melaksanakan tugas terkait pengurusan Perseroan;
4. Menyusun RJPP 2025–2029;
5. Menyusun RKAP 2025;
6. Menyelenggarakan rapat Direksi sebanyak 38 kali selama tahun 2024;
7. Menghadiri rapat Dewan Komisaris;
8. Menyelenggarakan *earnings call* sebanyak 4 kali sepanjang tahun 2024 untuk memaparkan kinerja Perseroan setiap kuartal kepada publik, yaitu tahun buku 2023 pada 13 Maret 2024, triwulan 1 2024 pada 24 April 2024, semester 1 2024 pada 30 Juli 2024, dan 9 bulan pertama 2024 pada 30 Oktober 2024;
9. Menyalurkan dana Tanggung Jawab Sosial dan Lingkungan (TJSL) sebagai bentuk komitmen Perseroan dalam memberdayakan masyarakat dan meningkatkan kesejahteraan lingkungan; dan
10. Menerapkan GCG pada proses inorganik melalui dokumen Keputusan Dewan Komisaris (Sirkuler) PT Dayamitra Telekomunikasi Tbk tentang Persetujuan Pelaksanaan Penyelesaian Transaksi *Project Eureka* (Ultra) No. 069/DEKOM-DMT/11/2024 tertanggal 28 November 2024.

## Implementation of the Board of Directors' Duties

Throughout 2024, the Company's Board of Directors carried out its duties and responsibilities, among others:

1. Holding the 2024 Annual GMS on May 31, 2024;
2. Implementing GCG in all of the Company's business activities;
3. Carrying out out duties related to the management of the Company;
4. Preparing the Long-Term Corporate Plan (RJPP) for 2025–2029;
5. Preparing the Corporate Budget and Work Plan (RKAP) for 2025;
6. Conducting 38 Board of Directors' meetings throughout 2024;
7. Attending Board of Commissioners' meetings;
8. Holding 4 earnings calls throughout 2024 to present the Company's quarterly performance to the public, covering the fiscal year 2023 on March 13, 2024, Q1 2024 on April 24, 2024, the first semester of 2024 on July 30, 2024, and the first 9 months of 2024 on October 30, 2024;
9. Disbursing Corporate Social and Environmental Responsibility (TJSL) funds as part of the Company's commitment to empowering communities and improving environmental welfare; and
10. Implementing GCG in the inorganic process through the Board of Commissioners' Circular Decision of PT Dayamitra Telekomunikasi Tbk on the Approval for the Execution of Project Eureka (Ultra) Transaction Settlement No. 069/DEKOM-DMT/11/2024, dated November 28, 2024.

## Pengembangan Kompetensi Direksi

### Kebijakan Pengembangan Kompetensi Direksi

Perseroan menjalankan program peningkatan kompetensi untuk mendukung efektivitas kerja Direksi. Perencanaan kebutuhan peningkatan kompetensi Direksi dilakukan oleh Sekretaris Perusahaan dan dimasukkan ke dalam RKAP, dengan mempertimbangkan masukan dari Dewan Komisaris.

Direksi yang mengikuti program seperti seminar atau pelatihan diwajibkan menyampaikan presentasi kepada anggota Direksi lain yang tidak berpartisipasi guna mendorong pertukaran informasi dan pengetahuan. Selain itu, Direksi yang mengikuti peningkatan kompetensi bertanggung jawab menyusun laporan pelaksanaan program yang kemudian disampaikan kepada Direktur Utama. Pada tahun 2024, program peningkatan kompetensi yang diikuti oleh Direksi sebagai berikut.

## Competency Development of Board of Directors

### Competency Development Policy for the Board of Directors

The Company implements competency development programs to support the effectiveness of the Board of Directors' performance. The planning for competency development needs is carried out by the Corporate Secretary and included in the Corporate Budget and Work Plan (RKAP), by considering input from the Board of Commissioners.

Directors who participate in programs such as seminars or training are required to present their insights to other Directors who did not attend, aiming to foster information and knowledge exchange. Additionally, Directors who undergo competency development are responsible for preparing a program implementation report, which is then submitted to the President Director. In 2024, the competency development programs attended by the Board of Directors were as follows.

| Nama<br>Name | Jabatan<br>Position | Program yang Diikuti<br>Programs Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| Theodorus Ardi Hartoko | Direktur Utama<br>President Director | *Chief Technology Officer Masterclass* | Telkom Corporate University Center |
| | | *Business Essential - Strategic Management* | Telkom Corporate University Center |
| | | *Program Business Essential - BUMN School of Excellence 2024* | Telkom Corporate University Center |
| | | *Mobile World Congress Shanghai 2024* | Huawei |
| Ian Sigit Kurniawan | Direktur Keuangan dan Manajemen Risiko<br>Director of Finance and Risk Management | *Webinar for Executives (Board of Directors/ Board of Commissioners Subsidiaries/Affiliates) "Common Purpose in ESG (Environmental, Social, Governance) for Investors and Company"* | Telkom Corporate University Center |
| | | *Studium Generale Consultative Selling* | Telkom Corporate University Center |
| Hastining Bagyo Astuti | Direktur Operasi dan Pembangunan<br>Director of Operations and Development | *Chief Human Resources Officer Masterclass* | Telkom Corporate University Center |
| | | *Mobile World Congress Barcelona* | Huawei |
| Agus Winarno | Direktur Bisnis<br>Director of Business | *Business Essential - Strategic Management* | Telkom Corporate University Center |
| | | *Business Risk in Legal Perspective* | Telkom Corporate University Center |
| | | *Program Business Essential - BUMN School of Excellence 2024* | Telkom Corporate University Center |
| | | *Studium Generale Consultative Selling* | Telkom Corporate University Center |
| Hendra Purnama | Direktur Investasi<br>Director of Investment | - | - |

## Program Orientasi/Pengenalan bagi Anggota Direksi Baru

Anggota Direksi yang baru diangkat akan mengikuti program pengenalan untuk memahami kondisi umum Perseroan. Program ini bertujuan memberikan wawasan menyeluruh terkait bisnis, operasional, dan tata kelola perusahaan. Pelaksanaan program pengenalan menjadi tanggung jawab Sekretaris Perusahaan atau pihak lain yang menjalankan fungsi tersebut.

Materi yang disampaikan dalam program pengenalan bagi Direksi yang baru diangkat, 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;

## Orientation/Introduction Program for New Members of the Board of Directors

Newly appointed members of the Board of Directors will undergo an orientation program to familiarize themselves with the general condition of the Company. This program aims to provide comprehensive insights into the Company's business, operations, and corporate governance. The implementation of the orientation program is the responsibility of the Corporate Secretary or another designated party performing this function.

The topics covered in the orientation program for newly appointed Directors include:

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. Pelaksanaan prinsip-prinsip GCG di Perseroan, *governance, risk and compliance*, dan *whistleblowing system*, termasuk etika dan norma yang berlaku di lingkungan Perseroan;
6. Peran, tugas, dan tanggung jawab Dewan Komisaris dan Direksi, termasuk Internal Audit dan Komite;
7. Perkenalan dengan jajaran manajemen dan kunjungan ke masing-masing unit Perseroan; dan
8. *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 terlebih dahulu memperhatikan arahan Direksi dan mempertimbangkan nasihat Dewan Komisaris. Paling lambat 3 bulan setelah program pengenalan dilakukan, Sekretaris Perusahaan ataupun pihak yang menjalankan fungsi Sekretaris Perusahaan wajib melakukan evaluasi terhadap pelaksanaan program pengenalan tersebut. Pada tahun 2024, Perseroan tidak melaksanakan program pengenalan bagi Direksi karena tidak ada anggota baru yang diangkat.

## Penilaian Kinerja Direksi

### Penilaian Kinerja Direksi Berdasarkan KPI

1. **Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja**

   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; dan
   d. Ketentuan perundang-undangan.

   Setelah KPI disusun, Direksi menandatangani Kontrak Manajemen yang memuat KPI tersebut dan melaporkannya kepada Dewan Komisaris.

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. The roles, duties, and responsibilities of the Board of Commissioners and the Board of Directors, including the Internal Audit and the Committees;
7. Introduction to the management and visits to each unit of the Company; and
8. 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 preparation of the orientation program materials considers the directives of the Board of Directors and considers the advice of the Board of Commissioners. No later than 3 months after the orientation program is conducted, the Corporate Secretary or the party performing the Corporate Secretary function must evaluate the implementation of the program. In 2024, the Company did not conduct an orientation program for the Board of Directors, as no new members were appointed.

## Performance Assessment of the Board of Directors

### Performance Assessment of the Board of Directors Based on Key Performance Indicators

1. **Policy, Procedure, Implementation, and Evaluating Parties**

   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; and
   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.

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.

**2. Kriteria Penilaian**

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 2024, hasil penilaian kinerja Direksi berdasarkan Kontrak Manajemen yang mengacu pada target RKAP menunjukkan bahwa Direksi berhasil melampaui target yang telah ditetapkan.

## Penilaian Kinerja Direksi Berdasarkan *Self-Assessment*

**1. Kebijakan, Prosedur, Pelaksanaan, dan Pihak yang Melakukan Penilaian Kinerja**

Berdasarkan Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024, 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**

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

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. Assessment Criteria**

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 2024, the performance evaluation results of the Board of Directors, based on the Management Contract referring to the RKAP targets, indicate that the Board of Directors successfully exceeded the established targets.

## Performance Assessment of the Board of Directors Based on Self-Assessment

**1. Policy, Procedure, Implementation, and Evaluating Parties**

Based on the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024, a self-assessment policy is established and disclosed in the Annual Report. This policy is designed to ensure accountability and support continuous efforts to improve the performance of the Board of Directors.

**2. Assessment Criteria**

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 is expected to contribute to identifying areas for improvement and

Direksi secara keseluruhan. Penilaian dilakukan secara berkala dengan jadwal yang ditetapkan.

3. **Hasil Penilaian**
   Pada tahun 2024, hasil penilaian kinerja Direksi berdasarkan *self-assessment* menunjukkan bahwa Direksi telah menunjukkan kinerja yang baik dengan menerapkan strategi bisnis sesuai RKAP yang telah ditetapkan.

## Penilaian Kinerja Organ di Bawah Direksi

Setiap tahun, Direksi melakukan evaluasi kinerja Sekretaris Perusahaan dan Unit Audit Internal berdasarkan kriteria yang telah ditetapkan. Untuk Unit Audit Internal, terdapat Kontrak Manajemen yang ditandatangani oleh Direktur Utama sebagai bagian dari turunan Kontrak Manajemen Direktur Utama. Selain itu, Unit Audit Internal juga memiliki KPI spesifik yang disesuaikan dengan program kerja dan indikator kinerja yang telah ditentukan, sehingga pelaksanaan tugasnya dapat diukur secara terarah dan terukur.

Berdasarkan prosedur dan kriteria penilaian kinerja pada tahun 2024, Sekretaris Perusahaan dinilai telah berperan aktif dalam mengikuti perkembangan dan memastikan kepatuhan terhadap peraturan perundang-undangan dalam pasar modal serta memberikan masukan kepada Direksi dan Dewan Komisaris untuk memenuhi peraturan perundang-undangan tersebut. Begitu pula dengan Unit Audit Internal dinilai telah turut serta membantu Direksi dalam memberikan rekomendasi atas program kerja audit operasional dan finansial serta implementasi pengendalian internal, manajemen risiko, serta penerapan GCG di seluruh aspek usaha Perseroan.

## Informasi Komite di Bawah Direksi

Sampai dengan tahun 2024, Perseroan tidak membentuk komite di bawah Direksi. Oleh karenanya, tidak terdapat informasi terkait pelaksanaan tugas dan penilaian terhadap kinerja komite di bawah Direksi. Meskipun demikian, pelaksanaan tugas Direksi dibantu oleh unit/departemen di bawah Direksi dengan penilaian kinerja unit/departemen di bawah Direksi dilakukan oleh seluruh Direksi.

enhancing the overall effectiveness and performance of the Board of Directors. The assessment is conducted periodically according to a predetermined schedule.

3. **Assessment Results**
   In 2024, the performance evaluation results of the Board of Directors, based on the self-assessment, indicate that the Board has demonstrated good performance by implementing business strategies in accordance with the established RKAP.

## Performance Assessment of the Organs Under the Board of Directors

Each year, the Board of Directors evaluates the performance of the Corporate Secretary, and the Internal Audit Unit based on established criteria. For the Internal Audit Unit, a Management Contract is signed by the President Director as a derivative of the President Director's Management Contract. Additionally, the Internal Audit Unit has specific KPIs aligned with its work program and predetermined performance indicators, ensuring that its duties are carried out in a structured and measurable manner.

Based on the performance evaluation procedures and criteria in 2024, the Corporate Secretary was assessed as having played an active role in monitoring developments and ensuring compliance with capital market regulations, as well as providing input to the Board of Directors and the Board of Commissioners to meet these regulatory requirements. Similarly, the Internal Audit Unit was recognized for assisting the Board of Directors by providing recommendations on operational and financial audit work programs, implementing internal controls, risk management, and applying GCG across all aspects of the Company's operations.

## Information about Committees Under the Board of Directors

As of 2024, the Company do not establish any committees under the Board of Directors. Therefore, there is no information available regarding the execution of duties or the performance evaluation of such committees. Nevertheless, the Board of Directors is supported by units/departments under its supervision, with their performance evaluations conducted collectively by all members of the Board of Directors.

# Kebijakan Keberagaman Dewan Komisaris dan Direksi

## Diversity Policy of the Board of Commissioners and Board of Directors

Anggota Dewan Komisaris dan Direksi Perseroan yang ditunjuk dalam RUPS memiliki komposisi yang cukup beragam, baik berdasarkan usia, gender, latar belakang pendidikan, keahlian, serta pengalaman, yang dibutuhkan dalam pelaksanaan tugas dan tanggung jawab. Kebijakan akan keberagaman ini tertuang dalam Board Manual, di mana setiap anggota Dewan Komisaris dan Direksi yang menjabat harus memenuhi kriteria, yaitu memiliki pengetahuan, keahlian, dan/atau pengalaman di bidang yang dibutuhkan oleh Perseroan.

Komitmen akan keberagaman tersebut tidak hanya direalisasikan Perseroan untuk mematuhi peraturan perundang-undangan yang berlaku, melainkan sebagai upaya Perseroan untuk meningkatkan sudut pandang pengambilan keputusan Dewan Komisaris dan Direksi serta mengedepankan aspek kesetaraan di seluruh level jabatan, termasuk jajaran top manajemen. Keberagaman komposisi Dewan Komisaris dan Direksi Perseroan dapat dilihat pada Profil Dewan Komisaris dan Direksi.

Adapun informasi mengenai jumlah anggota Dewan Komisaris dan Direksi, termasuk komposisi gender dan pihak independen dapat dilihat pada tabel berikut.

The members of the Board of Commissioners and Board of Directors appointed by the GMS have a diverse composition in terms of age, gender, educational background, expertise, and experience, all of which are essential for carrying out their duties and responsibilities. This diversity policy is outlined in the Board Manual, stipulating that each member of the Board of Commissioners and Board of Directors must possess the knowledge, skills, and/or experience relevant to the Company's needs.

The Company's commitment to diversity is not merely aimed at complying with applicable laws and regulations but also serves to enhance the decision-making perspectives of the Board of Commissioners and Board of Directors while promoting equality across all levels of management, including top management. The diversity of the Board of Commissioners and Board of Directors can be reviewed in their respective profiles.

Further details regarding the number of members of the Board of Commissioners and Board of Directors, including gender composition and independent members, can be found in the following table.

| Tipe Manajemen Perusahaan<br>Types of Company Management | Pria<br>Male | Wanita<br>Female | Jumlah Pihak Independen<br>Total of Independent Party |
|---|---|---|---|
| Dewan Komisaris<br>Board of Commissioners | 4 | 1 | 2 |
| Direksi<br>Board of Directors | 4 | 1 | - |

# Kebijakan Pemisahan *Chairman of the Board* dan *Chief Executive Officer*

## Policy on the Separation of Chairman of the Board and Chief Executive Officer

Untuk memastikan penerapan GCG dan mendukung keberlanjutan bisnis, Mitratel menerapkan kebijakan pemisahan peran antara *Chairman of the Board* (Komisaris Utama) dan *Chief Executive Officer* (CEO) (Direktur Utama). Berdasarkan Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024, kebijakan ini menegaskan perbedaan peran antara pengawasan dan pengelolaan operasional.

Yusuf Wibisono sebagai *Chairman of the Board* bertugas memimpin Dewan Komisaris untuk memastikan efektivitas pengawasan dan pemberian arahan strategis. Sementara itu, Theodorus Ardi Hartoko sebagai *Chief Executive Officer* berfokus pada pengelolaan operasional perusahaan, memastikan pencapaian target kinerja, dan eksekusi strategi bisnis.

To ensure the implementation of GCG and support business sustainability, Mitratel enforces a policy of separating the roles of Chairman of the Board (President Commissioner) and Chief Executive Officer (CEO) (President Director). Based on the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, this policy emphasizes the distinction between oversight and operational management roles.

Yusuf Wibisono, as Chairman of the Board, is responsible for leading the Board of Commissioners to ensure effective supervision and provide strategic direction. Meanwhile, Theodorus Ardi Hartoko, as Chief Executive Officer, focuses on corporate operational management, ensuring the achievement of performance targets, and executing business strategies.

# Nominasi dan Remunerasi Dewan Komisaris dan Direksi

## Nomination and Remuneration of the Board of Commissioners and Board of Directors

### Nominasi Dewan Komisaris dan Direksi

#### Kebijakan serta Prosedur Nominasi Dewan Komisaris dan Direksi

Pengangkatan dan pemberhentian anggota Dewan Komisaris dan Direksi merupakan kewenangan strategis Pemegang Saham yang dilaksanakan melalui mekanisme RUPS. Proses nominasi calon anggota Dewan Komisaris dan Direksi dilakukan dengan mengacu pada kebutuhan strategis Perseroan, serta ketentuan dalam Anggaran Dasar No. 58 Tahun 2022, khususnya Pasal 11 ayat (3) dan Pasal 14 ayat (4). Hal ini memastikan bahwa kandidat yang dipilih memenuhi kriteria yang relevan untuk mendukung visi dan misi perusahaan.

### Nomination of the Board of Commissioners and Board of Directors

#### Nomination Policy and Procedure of the Board of Commissioners and the Board of Directors

The appointment and dismissal of members of the Board of Commissioners and Board of Directors are strategic authorities of the Shareholders, executed through the GMS mechanism. The nomination process for candidates for the Board of Commissioners and Board of Directors is carried out by referring to the Company's strategic needs and the provisions outlined in the Articles of Association No. 58 of 2022, specifically Article 11, Paragraph (3), and Article 14, Paragraph (4). This ensures that selected candidates meet the relevant criteria to support the company's vision and mission.

Sebagai bentuk komitmen terhadap GCG, Dewan Komisaris Perseroan membentuk Komite Nominasi dan Remunerasi. Komite Nominasi dan Remunerasi dibentuk berdasarkan Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/07/2022. Tugas Komite Nominasi dan Remunerasi meliputi penyusunan kebijakan nominasi dan remunerasi serta evaluasi terhadap kinerja Direksi dan Dewan Komisaris, sehingga proses pengangkatan maupun pemberhentian anggota organ perusahaan dapat dilakukan secara transparan dan sesuai prinsip-prinsip GCG.

### Kebijakan Kriteria Khusus Pemilihan Dewan Komisaris dan Direksi

Mitratel memiliki kebijakan yang menetapkan kriteria khusus dalam proses pemilihan Dewan Komisaris dan Direksi guna memastikan GCG dan mendukung keberlanjutan bisnis. Pemilihan dilakukan berdasarkan integritas, kompetensi, dan kemampuan strategis yang sesuai dengan kebutuhan perusahaan.

Anggota Dewan Komisaris diharapkan memiliki pengetahuan mendalam tentang regulasi, tata kelola, dan strategi bisnis untuk menjalankan fungsi pengawasan secara efektif. Sementara itu, Direksi dipilih berdasarkan keahlian di bidang operasional, manajemen risiko, keuangan, dan inovasi untuk memastikan pelaksanaan operasional yang optimal.

Pemilihan ulang anggota dilakukan dengan mempertimbangkan evaluasi kinerja tahunan, kontribusi terhadap perusahaan, dan kesesuaian dengan kebutuhan bisnis yang berkembang. Proses ini diawasi oleh Komite Nominasi dan Remunerasi, yang memberikan rekomendasi kepada RUPS untuk persetujuan akhir.

## Remunerasi Dewan Komisaris dan Direksi

### Prosedur dan Dasar Penetapan Remunerasi Dewan Komisaris dan Direksi

Penetapan besaran remunerasi bagi anggota Dewan Komisaris dan Direksi dilakukan melalui mekanisme RUPS. Dewan Komisaris menjalankan fungsi remunerasi antara lain dengan:

1. Memberikan rekomendasi mengenai struktur remunerasi, kebijakan atas remunerasi, dan besaran atas remunerasi; dan
2. Melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Direksi dan Dewan Komisaris.

As a commitment to GCG, the Company's Board of Commissioners has established a Nomination and Remuneration Committee. The committee was formed based on the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk No. 006/DEKOM-DMT/07/2022. The responsibilities of the Nomination and Remuneration Committee include formulating nomination and remuneration policies and evaluating the performance of the Board of Directors and Board of Commissioners, ensuring that the appointment and dismissal of corporate organs are conducted transparently and in accordance with GCG principles.

### Policy on Specific Criteria for the Selection of the Board of Commissioners and Board of Directors

Mitratel has a policy that establishes specific criteria for the selection process of the Board of Commissioners and Board of Directors to ensure GCG and support business sustainability. The selection is based on integrity, competence, and strategic capabilities aligned with the company's needs.

Members of the Board of Commissioners are expected to have in-depth knowledge of regulations, corporate governance, and business strategy to effectively carry out their supervisory functions. Meanwhile, the Board of Directors is selected based on expertise in operations, risk management, finance, and innovation to ensure optimal operational execution.

The reappointment of members is conducted by considering annual performance evaluations, contributions to the Company, and alignment with evolving business needs. This process is overseen by the Nomination and Remuneration Committee, which provides recommendations to the GMS for final approval.

## Remuneration of the Board of Commissioners and Board of Directors

### Procedure and Basis for Determining the Remuneration of the Board of Commissioners and Board of Directors

The determination of amount of remuneration for members of the Board of Commissioners and Board of Directors is conducted through the GMS mechanism. The Board of Commissioners performs its remuneration function by:

1. Providing recommendations on the remuneration structure, remuneration policies, and remuneration amounts; and
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.

Besaran, jenis, dan tata cara pemberian remunerasi bagi anggota Dewan Komisaris dan Direksi termasuk perubahannya mengikuti ketentuan dalam peraturan perundang-undangan, Anggaran Dasar, serta peraturan Perusahaan.

Dalam melakukan pembahasan besaran remunerasi bagi Dewan Komisaris dan Direksi, Komite Nominasi dan Remunerasi mempertimbangkan beberapa indikator, antara lain:
1. KPI atau hasil penilaian kinerja masing-masing anggota Dewan Komisaris dan Direksi;
2. Kinerja Perseroan;
3. Ukuran bisnis; dan
4. Hasil *benchmarking* remunerasi di pasar tenaga kerja.

## Struktur dan Besaran Remunerasi

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; dan
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; dan
5. Biaya operasional yang dapat dianggarkan.

The amount, type, and procedure for providing remuneration for members of the Board of Commissioners and the Board of Directors, including any amendments thereto, shall comply with the provisions of laws and regulations, the Articles of Association, and the Company's regulations.

In determining the remuneration for the Board of Commissioners and Board of Directors, the Nomination and Remuneration Committee considers several indicators, including:
1. Key Performance Indicators (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; and
4. Market remuneration benchmarking results.

## Remuneration Structure and Amount

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 (tantiem). 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; and
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 (tantiem). 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; and
5. Budgeted operational expenses.

Informasi besaran remunerasi Dewan Komisaris dan Direksi Perseroan di tahun 2024 diuraikan sebagai berikut.

The details of the remuneration amounts for the Board of Commissioners and Board of Directors in 2024 are outlined as follows.

## Rekapitulasi Remunerasi Dewan Komisaris
### Recapitulation of the Board of Commissioners' Remuneration

(dalam Rupiah / in Rupiah)

| Nama<br>Name | Jabatan<br>Position | Gaji<br>Salary | THR<br>Religious Holiday Allowance | Tunjangan Transportasi<br>Transportation Allowance | Tantiem*<br>Tantiem* | Jumlah<br>Total |
|---|---|---|---|---|---|---|
| Yusuf Wibisono | Komisaris Utama<br>President Commissioner | 868.482.000 | 72.373.500 | 57.898.800 | 1.091.655.479 | 2.090.409.779 |
| Herlan Wijanarko | Komisaris<br>Commissioner | - | - | - | - | - |
| Mira Tayyiba | Komisaris<br>Commissioner | 781.633.800 | 65.136.150 | 156.326.760 | 139.541.179 | 1.142.637.889 |
| Mohammad Ridwan Rizqi Ramadhani Nasution | Komisaris Independen<br>Independent Commissioner | 781.633.800 | 65.136.150 | 156.326.760 | 1.467.733.127 | 2.470.829.837 |
| Gunawan Susanto | Komisaris Independen<br>Independent Commissioner | 781.633.800 | 65.136.150 | 156.326.760 | 60.055.697 | 1.063.152.407 |
| **Total** | | **3.213.383.400** | **267.781.950** | **526.879.080** | **2.758.985.482** | **6.767.029.912** |

* Tantiem yang diterima sepanjang tahun 2024. / Tantiem received throughout 2024.

## Rekapitulasi Remunerasi Direksi
### Recapitulation of the Board of Directors' Remuneration

(dalam Rupiah / in Rupiah)

| Nama<br>Name | Jabatan<br>Position | Gaji<br>Salary | THR<br>Religious Holiday Allowance | Tunjangan Perumahan<br>Housing Allowance | Tantiem*<br>Tantiem* | Jumlah<br>Total |
|---|---|---|---|---|---|---|
| Theodorus Ardi Hartoko | Direktur Utama<br>President Director | 1.929.960.000 | 160.830.000 | 193.080.000 | 3.569.967.376 | 5.853.837.376 |
| Ian Sigit Kurniawan | Direktur Keuangan dan Manajemen Risiko<br>Manajemen Risiko Director of Finance and Risk Management | 1.640.466.000 | 136.705.500 | 164.118.000 | 3.034.451.020 | 4.975.740.520 |
| Hastining Bagyo Astuti | Direktur Operasi dan Pembangunan<br>Director of Operations and Development | 1.640.466.000 | 136.705.500 | 164.118.000 | 2.169.840.317 | 4.111.129.817 |
| Agus Winarno | Direktur Bisnis<br>Director of Business | 1.640.466.000 | 136.705.500 | 164.118.000 | 2.169.840.317 | 4.111.129.817 |
| Hendra Purnama | Direktur Investasi<br>Director of Investment | 1.640.466.000 | 136.705.500 | 164.118.000 | 3.034.451.020 | 4.975.740.520 |
| **Total** | | **8.491.824.000** | **707.652.000** | **849.552.000** | **13.978.550.050** | **24.027.578.050** |

* Tantiem yang diterima sepanjang tahun 2024. / Tantiem received throughout 2024.

## Kompensasi Jangka Panjang Berbasis Kinerja serta Program Kepemilikan Saham oleh Karyawan dan/atau Manajemen

Berdasarkan Akta Pernyataan Keputusan Rapat dan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi 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.

## Long-Term Performance-Based Compensation and Employee and/or Management Stock Ownership Program

Based on the Deed of Meeting Resolutions and Amendments to the Articles of Association of PT Dayamitra Telekomunikasi 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.

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**
   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**
   Program MESOP Tahap I, II, dan III dilaksanakan pada 1 November 2024 sampai dengan tanggal 12 Desember2024.
3. **Persyaratan Karyawan dan/atau Manajemen dalam Program MESOP**
   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.
4. **Harga Pelaksanaan atau Penentuan Harga**
   MESOP Tahap I, II, dan III telah dilaksanakan dari tanggal 1 November 2024 sampai dengan tanggal 12 Desember 2024 dengan harga pelaksanaan MESOP Tahap I sebesar Rp720,00 per saham, Tahap II Rp636,00 per saham, dan Tahap III Rp582,00 per saham.

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**
   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**
   MESOP Phase I, II, and III were conducted from November 1, 2024 to December 12, 2024.
3. **Employee and/or Management Requirements in the MESOP Program**
   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. **Exercise Price or Pricing Determination**
   MESOP Phase I, II, and III were implemented from November 1, 2024, to December 12, 2024, with the exercise price for MESOP Phase I at Rp720.00 per share, Phase II at Rp636.00 per share, and Phase III at Rp582.00 per share.

| Uraian<br>Description | Waktu Pelaksanaan<br>Time of Implementation | Jumlah Peserta Program<br>Number of Program Participants | Jumlah Saham (Lembar Saham)<br>Number of Shares (Shares Outstanding) |
|---|---|---|---|
| MESOP Tahap I<br>MESOP Phase I | 1 November 2024–12 Desember 2024<br>November 1, 2024–December 12, 2024 | 529 | 23.841.500 |
| MESOP Tahap II<br>MESOP Phase II | 1 November 2024–12 Desember 2024<br>November 1, 2024–December 12, 2024 | 196 | 13.460.700 |
| MESOP Tahap III<br>MESOP Phase III | 1 November 2024–12 Desember 2024<br>November 1, 2024–December 12, 2024 | 116 | 6.881.300 |

# Komite Audit
## Audit Committee

Komite Audit adalah komite independen yang dibentuk oleh Dewan Komisaris, yang berfungsi untuk membantu tugas Dewan Komisaris sehubungan dengan tugas pengawasan atas metodologi dan proses dari pelaporan keuangan, manajemen risiko, audit, dan kepatuhan atas hukum dan peraturan yang berlaku.

The Audit Committee is an independent committee established by the Board of Commissioners, functioning to assist the Board of Commissioners in overseeing the methodology and process of financial reporting, risk management, audit, and compliance with applicable laws and regulations.

### Pedoman Kerja Komite Audit

Piagam Komite Audit yang menjadi pedoman anggota komite dalam menjalankan fungsi, tugas, dan tanggung jawabnya untuk membantu Dewan Komisaris disahkan berdasarkan Surat Keputusan Dewan Komisaris No. 004/DEKOM-DMT/08/2021.

### Audit Committee Charter

The Audit Committee Charter, which serves as a guideline for committee members in carrying out their functions, duties, and responsibilities to assist the Board of Commissioners, was ratified based on the Board of Commissioners' Decision No. 004/DEKOM-DMT/08/2021.

### Komposisi Komite Audit

Keanggotaan Komite Audit terdiri atas tidak kurang dari 3 anggota, dengan sekurang-kurangnya terdiri dari 1 orang Komisaris Independen yang bertindak sebagai ketua dan pihak dari luar Perseroan. Masa jabatan anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana telah diatur dalam Anggaran Dasar dan dapat dipilih kembali untuk 1 periode berikutnya. Pada tahun 2024, susunan Komite Audit Perseroan ditunjukkan sebagai berikut.

### Composition of Audit Committee

The Audit Committee consists of no fewer than 3 members, including at least 1 Independent Commissioner who serves as the chairperson and external parties from outside the Company. The term of office of the Audit Committee members shall not exceed the term of office of the Board of Commissioners as stipulated in the Articles of Association and may be reappointed for 1 subsequent term. In 2024, the composition of the Company's Audit Committee is as follows.

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan Terakhir<br>Last Appointment Basis | Periode Jabatan<br>Term of Office | Jabatan di Perseroan<br>Position in the Company |
|---|---|---|---|---|
| Mohammad Ridwan Rizqi Ramadhani Nasution | Ketua<br>Chairman | Keputusan Dewan Komisaris No. 001/DEKOM-DMT/06/2022 tanggal 2 Juni 2022<br>Board of Commissioners' Decision No. 001/DEKOM-DMT/06/2022 dated June 2, 2022 | 2022–2024 | Komisaris Independen<br>Independent Commissioner |
| Gunawan Susanto | Anggota<br>Member | Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023<br>Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023 | 2023–2024 | Komisaris Independen<br>Independent Commissioner |
| Muchamad Noor Hidayat | Anggota<br>Member | Keputusan Dewan Komisaris No. 010/DEKOM-DMT/05/2023 tanggal 11 Mei 2023<br>Board of Commissioners' Decision No. 010/DEKOM-DMT/05/2023 dated May 11, 2023 | 2023–2024 | Pihak Independen<br>Independent Party |
| Sarimin Mietra Sardi | Anggota<br>Member | Keputusan Dewan Komisaris No. 010/DEKOM-DMT/05/2023 tanggal 11 Mei 2023<br>Board of Commissioners' Decision No. 010/DEKOM-DMT/05/2023 dated May 11, 2023 | 2023–2024 | Pihak Independen<br>Independent Party |

## Profil Komite Audit
Profile of Audit Committee



# Mohammad Ridwan Rizqi Ramadhani Nasution

**Ketua**
Chairman

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Legal Basis for Appointment and Term of Office**

Keputusan Dewan Komisaris No. 001/DEKOM-DMT/06/2022 tanggal 2 Juni 2022 (2022–2024).

Board of Commissioners' Decision No. 001/DEKOM-DMT/06/2022 dated June 2, 2022 (2022–2024).



# Gunawan Susanto

**Anggota**
Member

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Legal Basis for Appointment and Term of Office**

Keputusan Dewan Komisaris No. 004/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023–2024).

Board of Commissioners' Decision No. 004/DEKOM-DMT/12/2023 dated December 8, 2023 (2023–2024).

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.



# Muchamad Noor Hidayat

**Anggota**
Member

| Kewarganegaraan<br>Nationality | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 58 tahun<br>58 years old | Bandung |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis for Appointment and Term of Office

Keputusan Dewan Komisaris No. 010/DEKOM-DMT/05/2023 tanggal 11 Mei 2023 (2023–2024).

Board of Commissioners' Decision No. 010/DEKOM-DMT/05/2023 dated May 11, 2023 (2023–2024)

## Riwayat Pendidikan / Educational Background

- Magister Akuntansi dari Universitas Gadjah Mada.
- Sarjana Akuntansi dari Universitas Diponegoro.

- Master's Degree in Accounting from Universitas Gadjah Mada.
- Bachelor's Degree in Accounting from Universitas Diponegoro.

## Sertifikasi / Certification

- *Certification in Audit Committee Practices* dari Ikatan Komite Audit Indonesia (2023).
- *Certified Management Accountant* dari The Institute of Certified Management Accountants.
- *Certified Financial Consultant* dari The Institute of Finance Consultants (2014).
- *Chartered Accountant* dari Ikatan Akuntan Indonesia.

- Certification in Audit Committee Practices from the Indonesian Audit Committee Association (2023).
- Certified Management Accountant from The Institute of Certified Management Accountants.
- Certified Financial Consultant from The Institute of Finance Consultants (2014).
- Chartered Accountant from the Indonesian Institute of Accountants.

## Perjalanan Karier / Work Experience

- *Senior General Manager 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 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 / Concurrent Position

Tidak memiliki rangkap jabatan.

Does not hold any other position.

## Hubungan Afiliasi / Affiliated Relationship

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.



# Sarimin Mietra Sardi

**Anggota**
Member

| Kewarganegaraan / Nationality | Jenis Kelamin / Gender | Usia / Age | Domisili / Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 66 tahun<br>66 years old | Bandung |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis for Appointment and Term of Office

Keputusan Dewan Komisaris No. 010/DEKOM-DMT/05/2023 tanggal 11 Mei 2023 (2023–2024).

Board of Commissioners' Decision No. 010/DEKOM-DMT/05/2023 dated May 11, 2023 (2023–2024).

## Riwayat Pendidikan / Educational Background

- Magister Management dari Universitas Pendidikan Indonesia.
- Sarjana Akuntansi dari Sekolah Tinggi Akuntansi Negara

- Master of Management from Universitas Pendidikan Indonesia.
- Bachelor's Degree in Accounting from Sekolah Tinggi Akuntansi Negara.

## Sertifikasi / 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 / 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 (2016–2021).
- Adjunct Lecturer at Telkom University (2014–2017).
- Director of Finance & HR at Telkom Pension Fund (2013–2015).

## Rangkap Jabatan / Concurrent Position

Tidak memiliki rangkap jabatan.

Does not hold any other position.

## Hubungan Afiliasi / Affiliated Relationship

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 Audit

Informasi tugas dan tanggung jawab Komite Audit Perseroan diuraikan 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 information on the duties and responsibilities of the Company's Audit Committee is outlined as follows.

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 akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa.
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

Berdasarkan Pasal 7 Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015, persyaratan keanggotaan Komite Audit memiliki integritas tinggi, kemampuan, dan pengetahuan yang relevan, serta memahami laporan keuangan, proses audit, dan manajemen risiko. Komite Audit juga wajib mematuhi Kode Etik yang ditetapkan oleh Perseroan dan terus meningkatkan kompetensi melalui pelatihan. Setidaknya, 1 anggota Komite harus memiliki latar belakang di bidang akuntansi atau keuangan.

Selain itu, anggota Komite Audit tidak boleh memiliki afiliasi atau hubungan bisnis dengan Dewan Komisaris, Direksi, atau Pemegang Saham Utama. Komite Audit juga

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 of accountants based on independence, assignment scope, and compensation.
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

Based on Article 7 of the Financial Services Authority Regulation No. 55/POJK.04/2015, the membership requirements of the Audit Committee include high integrity, relevant expertise, and knowledge, as well as an understanding of financial statements, audit processes, and risk management. The Audit Committee is also required to adhere to the Code of Ethics established by the Company and continuously enhance its competence through training. At least 1 member of the Committee must have a background in accounting or finance.

Furthermore, members of the Audit Committee must not have any affiliation or business relationships with the Board of Commissioners, the Board of Directors, or the Major

tidak diperkenankan memiliki saham Perseroan. Seluruh anggota Komite Audit Perseroan telah memenuhi syarat 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

Seluruh anggota Komite Audit telah memenuhi kualifikasi sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Selain itu, anggota Komite Audit berkomitmen untuk menjunjung tinggi prinsip independensi, yang diwujudkan melalui pelaksanaan tugas dan tanggung jawab secara profesional, objektif, dan berhati-hati. Perseroan juga memastikan tidak adanya benturan kepentingan maupun intervensi dari para Pemegang Saham, sehingga Komite Audit dapat menjalankan perannya secara optimal dan efektif.

## Rapat Komite Audit

Tata cara penyelenggaraan rapat Komite Audit adalah 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.

Shareholders. The Audit Committee is also prohibited from holding shares in the Company. All members of the Company's Audit Committee have met 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

All members of the Audit Committee have met the qualifications in accordance with the provisions of the Financial Services Authority Regulation No. 55/POJK.04/2015 on the Establishment and Implementation Guidelines of the Audit Committee. Additionally, the members of the Audit Committee are committed to upholding the principle of independence, which is reflected in the professional, objective, and prudent execution of their duties and responsibilities. The Company also ensures that there are no conflicts of interest or intervention from Shareholders, allowing the Audit Committee to carry out its role optimally and effectively.

## Audit Committee's Meeting

The procedure for holding Audit Committee's meetings is 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. 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.
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.

Pada tahun 2024, tingkat kehadiran Komite Audit dalam rapat ditunjukkan sebagai berikut.

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. 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.

In 2024, the attendance rate of the Audit Committee in meetings is presented as follows.

| Tanggal<br>Date | Agenda | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto | Muchamad Noor Hidayat | Sarimin Mietra Sardi |
|---|---|---|---|---|---|
| 3 Januari 2024<br>January 3, 2024 | Pembahasan progres audit oleh Ernst & Young atas Laporan Keuangan Konsolidasian Mitratel tahun 2023.<br>Discussion on the audit progress by Ernst & Young on Mitratel's 2023 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 29 Januari 2024<br>January 29, 2024 | Pembahasan progres audit oleh Ernst & Young atas Laporan Keuangan Konsolidasian Mitratel tahun 2023.<br>Discussion on the audit progress by Ernst & Young on Mitratel's 2023 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 21 Februari 2024<br>February 21, 2024 | *Clearance* dan *closing* audit oleh Ernst & Young atas Laporan Keuangan Konsolidasian Mitratel tahun 2023.<br>Clearance and closing audit by Ernst & Young on Mitratel's 2023 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 19 Maret 2024<br>March 19, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Maret 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to March 2024. | ✓ | ✓ | ✓ | ✓ |
| 16 April 2024<br>April 16, 2024 | Hasil *limited review* Internal Audit untuk Laporan Keuangan Konsolidasian Mitratel triwulan I 2024.<br>Results of the limited review by Internal Audit for Mitratel's Q1 2024 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 7 Mei 2024<br>May 7, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Mei 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to May 2024. | ✓ | ✓ | ✓ | ✓ |
| 20 Juni 2024<br>June 20, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Juni 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to June 2024. | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto | Muchamad Noor Hidayat | Sarimin Mietra Sardi |
|---|---|---|---|---|---|
| 22 Juli 2024<br>July 22, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Juli 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to July 2024. | ✓ | ✓ | ✓ | ✓ |
| 25 Juli 2024<br>July 25, 2024 | Hasil *limited review* Internal Audit untuk Laporan Keuangan Konsolidasian Mitratel triwulan 2 2024.<br>Results of the limited review by Internal Audit for Mitratel's Q2 2024 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 9 Agustus 2024<br>August 9, 2024 | Hasil *review* Internal Audit atas pengaduan *Whistleblowing System* - Telkom *Integity Line*.<br>Results of the Internal Audit review on complaints through the Whistleblowing System - Telkom Integrity Line. | ✓ | ✓ | ✓ | ✓ |
| 22 Agustus 2024<br>August 22, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Agustus 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to August 2024. | ✓ | ✓ | ✓ | ✓ |
| 24 September 2024<br>September 24, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan September 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to September 2024. | ✓ | ✓ | ✓ | ✓ |
| 10 Oktober 2024<br>October 10, 2024 | *Planning* dan *scoping* audit oleh Ernst & Young atas Laporan Keuangan Konsolidasian Mitratel 2024.<br>Audit planning and scoping by Ernst & Young for Mitratel's 2024 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 23 Oktober 2024<br>October 23, 2024 | Hasil *limited review* Internal Audit untuk Laporan Keuangan Konsolidasian Mitratel triwulan 3 2024.<br>Results of the limited review by Internal Audit for Mitratel's Q3 2024 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 23 Oktober 2024<br>October 23, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Oktober 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to October 2024. | ✓ | ✓ | ✓ | ✓ |
| 20 November 2024<br>November 20, 2024 | Pembahasan progres audit oleh Ernst & Young atas Laporan Keuangan Konsolidasian Mitratel tahun 2023.<br>Discussion on the audit progress by Ernst & Young for Mitratel's 2023 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |
| 20 November 2024<br>November 20, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan November 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to November 2024. | ✓ | ✓ | ✓ | ✓ |
| 18 Desember 2024<br>December 18, 2024 | Pembahasan progres audit oleh Ernst & Young atas Laporan Keuangan Konsolidasian Mitratel tahun 2023.<br>Discussion on the audit progress by Ernst & Young for Mitratel's 2023 Consolidated Financial Statements. | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Mohammad Ridwan Rizqi Ramadhani Nasution | Gunawan Susanto | Muchamad Noor Hidayat | Sarimin Mietra Sardi |
|---|---|---|---|---|---|
| 18 Desember 2024<br>December 18, 2024 | Pembahasan progres Program Kerja Audit Tahunan dan Program Kerja Non-Audit Tahunan Internal Audit Mitratel sampai dengan Desember 2024.<br>Discussion on the progress of Annual Audit Work Program and Annual Non-Audit Work Program of Mitratel's Internal Audit up to December 2024. | ✓ | ✓ | ✓ | ✓ |
| **Total Kehadiran dalam Rapat**<br>**Total Attendance in Meetings** | | **19** | **19** | **19** | **19** |
| **Total Rapat**<br>**Total Meetings** | | **19** | **19** | **19** | **19** |
| **Tingkat Kehadiran (%)**<br>**Attendance Rate (%)** | | **100,0** | **100,0** | **100,0** | **100,0** |
| **Rata-rata Kehadiran (%)**<br>**Average Attendance (%)** | | **100,0** | | | |

Agenda yang dibahas dalam rapat tersebut khususnya pelaksanaan kegiatan Komite Audit yang meliputi:

1. Menyusun program kerja tahunan;
2. Melakukan supervisi terhadap proses *integrated* audit tahun buku 2023 dan 2024;
3. Meninjau dan mengawasi rencana serta pelaksanaan program kerja Unit Audit Internal tahun buku 2024;
4. Membahas Laporan Keuangan Konsolidasian Perseroan triwulanan; dan
5. Menindaklanjuti penyelesaian pengaduan melalui *whistleblowing system*.

The agenda discussed in the meeting specifically covered the implementation of Audit Committee's activities, including:

1. Preparing the annual work program;
2. Supervising the integrated audit process for the 2023 and 2024 fiscal years;
3. Reviewing and overseeing the planning and implementation of Internal Audit Unit's work program for the 2024 fiscal year;
4. Discussing the Company's Consolidated Financial Statements on a quarterly basis; and
5. Following up on the settlement of complaints through the whistleblowing system.

## Pengembangan Kompetensi Komite Audit

Untuk meningkatkan kompetensi dan kemampuan, Komite Audit berpartisipasi dalam pengembangan kompetensi berikut di tahun 2024.

## Competency Development of Audit Committee

To develop competency and capability, the Audit Committee participated in the following competency development programs in 2024.

| Nama<br>Name | Jabatan<br>Position | Program yang Diikuti<br>Program Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Mohammad Ridwan Rizqi Ramadhani Nasution** | Ketua<br>Chairman | Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris.<br>The information on competency development programs attended has been presented in the Board of Commissioners' Competency Development section. | |
| **Gunawan Susanto** | Anggota<br>Member | | |
| **Muchamad Noor Hidayat** | Anggota<br>Member | *International Conference on Banking, Accounting, and Finance (ICBAF-2024)* | International Institute of Education, Research and Development |
| | | Peluang dan Tantangan Perlindungan Data Pribadi dalam Transaksi di Era Digital<br>Opportunities and Challenges of Personal Data Protection in Transactions in the Digital Era | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | Forum Penguatan Fungsi *Governance, Risk, and Compliance*: Diseminasi Standar Audit Internal Terkini<br>Governance, Risk, and Compliance Strengthening Forum: Dissemination of the Latest Internal Audit Standards | Otoritas Jasa Keuangan<br>Financial Services Authority |

| Nama<br>Name | Jabatan<br>Position | Program yang Diikuti<br>Program Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| | | Peran Strategis Komite Audit dalam Mewujudkan Ranah Siber yang Aman<br>The Strategic Role of the Audit Committee in Establishing a Secure Cyber Domain | Ikatan Komite Audit Indonesia<br>The Indonesian Audit Committee Association |
| | | *The Future of Data Analytics in the Financial Industry: Trends and Innovations* | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | *Strengthening Financial Integrity: Advanced Strategies and Innovations in Anti-Fraud* | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | Satuan Pengawasan Internal sebagai Organ Pengelola Risiko: Tantangan dan Realita dalam Mencapai Kinerja Optimal Perusahaan<br>Internal Audit Unit as a Risk Management Body: Challenges and Realities in Achieving Optimal Corporate Performance | Forum Komunikasi Satuan Pengawasan Intern<br>Internal Audit Unit Communication Forum |
| Sarimin Mietra Sardi | Anggota<br>Member | *International Conference on Banking, Accounting, and Finance (ICBAF-2024)* | International Institute of Education, Research and Development |
| | | Peluang dan Tantangan Perlindungan Data Pribadi dalam Transaksi di Era Digital<br>The Strategic Role of the Audit Committee in Establishing a Secure Cyber Domain | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | Forum Penguatan Fungsi *Governance, Risk, and Compliance*: Diseminasi Standar Audit Internal Terkini<br>Governance, Risk, and Compliance Strengthening Forum: Dissemination of the Latest Internal Audit Standards | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | Peran Strategis Komite Audit dalam Mewujudkan Ranah Siber yang Aman<br>The Strategic Role of the Audit Committee in Establishing a Secure Cyber Domain | Ikatan Komite Audit Indonesia<br>The Indonesian Audit Committee Association |
| | | *The Future of Data Analytics in the Financial Industry: Trends and Innovations* | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | *Strengthening Financial Integrity: Advanced Strategies and Innovations in Anti-Fraud* | Otoritas Jasa Keuangan<br>Financial Services Authority |
| | | Satuan Pengawasan Internal sebagai Organ Pengelola Risiko: Tantangan dan Realita dalam Mencapai Kinerja Optimal Perusahaan<br>Internal Audit Unit as a Risk Management Body: Challenges and Realities in Achieving Optimal Corporate Performance | Forum Komunikasi Satuan Pengawasan Intern<br>Internal Audit Unit Communication Forum |

## Pelaksanaan Tugas Komite Audit

Kegiatan utama dalam pelaksanaan tugas yang dilakukan oleh Komite Audit selama tahun 2024 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;

## Implementation of the Audit Committee's Duties

The main activities carried out by the Audit Committee in performing its duties throughout 2024 include:

1. Conducting a review and oversight of financial information to be published 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 laws and regulations, particularly those related to its business activities;
3. Providing an independent opinion in the event of disagreements between the Board of Directors and the Auditor/Accountant regarding the services provided;

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;
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; dan
14. Melaksanakan tugas lain yang diberikan oleh Dewan Komisaris.

4. Providing recommendations to the Board of Commissioners regarding the appointment of an 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 regarding the Internal Auditor's findings;
6. Conducting risk management activities carried out by the Board of Directors and monitoring the effectiveness of established risk management policies and implementation;
7. Reviewing complaints related to the Company's accounting and financial reporting processes;
8. Examining 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 Board of Directors' measures in developing and operating an effective internal control system, particularly internal control over financial reporting;
11. Overseeing both the Internal Auditor and External Auditor;
12. If necessary, performing specific tasks, examinations, or special audits as instructed by the Board of Commissioners;
13. Preparing, reviewing, and updating the Audit Committee Charter if required; and
14. Carrying out other tasks assigned by the Board of Commissioners.

# Komite Nominasi dan Remunerasi
## Nomination and Remuneration Committee

Komite Nominasi dan Remunerasi merupakan komite yang dibentuk dan bertanggung jawab kepada Dewan Komisaris dalam membantu melaksanakan fungsi dan tugas Dewan Komisaris terkait nominasi dan remunerasi terhadap anggota Dewan Komisaris dan Direksi, termasuk hal-hal yang diatur dalam Anggaran Dasar Perseroan.

The Nomination and Remuneration Committee is a committee established and accountable to the Board of Commissioners to assist in carrying out the Board of Commissioners's functions and duties related to the nomination and remuneration of members of the Board of Commissioners and the Board of Directors, including matters stipulated in the Company's Articles of Association.

### Pedoman Kerja Komite Nominasi dan Remunerasi

Piagam Komite Nominasi dan Remunerasi yang menjadi pedoman anggota komite dalam menjalankan fungsi, tugas, dan tanggung jawabnya untuk membantu Dewan Komisaris disahkan berdasarkan Surat Keputusan Dewan Komisaris No. 007/DEKOM-DMT/07/2022.

### Nomination and Remuneration Committee Charter

The Nomination and Remuneration Committee Charter, which serves as a guideline for committee members in carrying out their functions, duties, and responsibilities to assist the Board of Commissioners, was ratified based on the Board of Commissioners' Decision No. 007/DEKOM-DMT/07/2022.

## Komposisi Komite Nominasi dan Remunerasi

Komposisi Komite Nominasi dan Remunerasi paling sedikit terdiri dari 3 orang anggota, dengan ketentuan 1 orang anggota merangkap ketua yang merupakan Komisaris Independen. Anggota lain dapat berasal dari anggota Dewan Komisaris, pihak dari luar Perseroan, maupun pihak yang menduduki jabatan manajerial di bawah Direksi yang membidangi sumber daya manusia. Anggota Komite Nominasi dan Remunerasi diangkat oleh Dewan Komisaris. Komposisi keanggotaan Komite Nominasi dan Remunerasi per 31 Desember 2024 sebagai berikut.

## Composition of Nomination and Remuneration Committee

Nomination and Remuneration Committee consists of at least 3 members, with 1 member concurrently serving as the chairman, who must be an Independent Commissioner. Other members may be from the Board of Commissioners, external parties, or individuals holding managerial positions under the Board of Directors, specifically in charge of human resources. The members of Nomination and Remuneration Committee are appointed by the Board of Commissioners. As of December 31, 2024, the composition of the Nomination and Remuneration Committee is as follows.

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan Terakhir<br>Last Appointment Basis | Periode Jabatan<br>Term of Office | Jabatan di Perseroan<br>Position in the Company |
|---|---|---|---|---|
| Gunawan Susanto | Ketua<br>Chairman | Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023<br>Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023 | 2023–2028 | Komisaris Independen<br>Independent Commissioner |
| Mohammad Ridwan Rizqi Ramadhani Nasution | Anggota<br>Member | Keputusan Dewan Komisaris No. 006/DEKOM-DMT/07/2022 tanggal 13 Juli 2022<br>Decision of the Board of Commissioners No. 006/DEKOM-DMT/07/2022 dated July 13, 2022 | 2022–2025 | Komisaris Independen<br>Independent Commissioner |
| Yusuf Wibisono* | Anggota<br>Member | Keputusan Dewan Komisaris No. 005/DEKOM-DMT/05/2023 tanggal 5 Mei 2023<br>Decision of the Board of Commissioners No. 005/DEKOM-DMT/05/2023 dated May 5, 2023 | 2023–2024 | Komisaris Utama<br>President Commissioner |
| Mira Tayyiba | Anggota<br>Member | Keputusan Dewan Komisaris No. 002/DEKOM-DMT/12/2023 tanggal 8 Desember 2023<br>Decision of the Board of Commissioners No. 002/DEKOM-DMT/12/2023 dated December 8, 2023 | 2023–2028 | Komisaris<br>Commissioner |
| Herlan Wijanarko** | Anggota<br>Member | Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tanggal 11 Juni 2024<br>Decision of the Board of Commissioners No. 003/DEKOM-DMT/06/2024 dated June 11, 2024 | 2024–2029 | Komisaris<br>Commissioner |
| Juliadi Nugraha | Anggota<br>Member | Keputusan Dewan Komisaris No. 006/DEKOM-DMT/07/2022 tanggal 13 Juli 2022<br>Decision of the Board of Commissioners No. 006/DEKOM-DMT/07/2022 dated July 13, 2022 | 2022–2025 | *Vice President Human Capital Management* |

* Tidak menjadi anggota Komite Nominasi dan Remunerasi hingga tanggal 11 Juni 2024.
** Menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024, sesuai dengan Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tentang Perubahan Susunan Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk.

* No longer serving as a member of the Nomination and Remuneration Committee since June 11, 2024.
** Serving as a member of the Nomination and Remuneration Committee since June 11, 2024, based on the Decision of the Board of Commissioners No. 003/DEKOM-DMT/06/2024 on Changes in the Composition of Nomination and Remuneration Committee of PT Dayamitra Telekomunikasi Tbk.

## Profil Komite Nominasi dan Remunerasi
## Profile of Nomination and Remuneration Committee



# Gunawan Susanto

**Ketua**
Chairman

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Legal Basis for Appointment and Term of Office**

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).



# Mohammad Ridwan Rizqi Ramadhani Nasution

**Anggota**
Member

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Legal Basis for Appointment and Term of Office**

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).



# Yusuf Wibisono*

**Anggota**
Member

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Legal Basis for Appointment and Term of Office**

Keputusan Dewan Komisaris No. 005/DEKOM-DMT/05/2023 tanggal 5 Mei 2023 (2023–2024).

Decision of the Board of Commissioners No. 005/DEKOM-DMT/05/2023 dated May 5, 2023 (2023–2024).

* Tidak menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024.
* No longer serving as a member of the Nomination and Remuneration Committee since June 11, 2024.



# Mira Tayyiba

**Anggota**
Member

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Dasar Hukum Pengangkatan dan Periode Menjabat**

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).



# Herlan Wijanarko**

**Anggota**
Member

**Dasar Hukum Pengangkatan dan Periode Menjabat /**
**Legal Basis for Appointment and Term of Office**

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 section under the Board of Commissioners' Profile.**

** Menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024, sesuai dengan Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tentang Perubahan Susunan Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk.

** Serving as a member of the Nomination and Remuneration Committee since June 11, 2024, based on the Decision of the Board of Commissioners No. 003/DEKOM-DMT/06/2024 on Changes in the Composition of the Nomination and Remuneration Committee of PT Dayamitra Telekomunikasi Tbk.



# Juliadi Nugraha

**Anggota**
Member

| Kewarganegaraan<br>Nationality | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 54 tahun<br>54 years old | Bandung |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis for Appointment and Term of Office

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).

## Riwayat Pendidikan / Educational Background

- 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).

## Perjalanan Karier / Work Experience

*Manager Human Capital Servic* Perseroan (2017–2019).

Human Capital Service Manager of the Company (2017–2019).

## Rangkap Jabatan / Concurrent Position

*Vice President Human Capital Management* Perseroan (sejak 2020).

Vice President of Human Capital Management of the Company (since 2020).

## Hubungan Afiliasi / Affiliated Relationship

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 Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi memiliki lingkup tugas dan tanggung jawab yang meliputi:

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;

   c. Memberikan rekomendasi mengenai program pengembangan kemampuan anggota Dewan Komisaris dan/atau Direksi; dan

## Duties and Responsibilities of Nomination and Remuneration Committee

The Nomination and Remuneration Committee has the following scope of duties and responsibilities:

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. Providing recommendations regarding the capacity building program for members of the Board of Commissioners and/or the Board of Directors; and

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; dan
   b. Melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Dewan Komisaris dan Direksi.

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; and
   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

Dalam menjalankan tugas dan tanggung jawabnya, Komite Nominasi dan Remunerasi berkomitmen untuk bertindak secara profesional dan independen, tanpa intervensi dari pihak manapun dengan alasan apapun serta tindakan lainnya yang memiliki potensi benturan kepentingan.

## Statement of Independence of the Nomination and Remuneration Committee

The Nomination and Remuneration Committee is committed to carrying out its duties and responsibilities professionally and independently, without any intervention from any party for any reason, as well as any actions that may lead to potential conflicts of interest.

## Rapat Komite Nominasi dan Remunerasi

Penyelenggaraan rapat Komite Nominasi dan Remunerasi dilakukan secara berkala minimal sekali dalam 3 bulan, dengan kehadiran lebih dari setengah jumlah anggota sebagai syarat kuorum. Keputusan rapat diambil berdasarkan musyawarah untuk mufakat dan dipimpin oleh Ketua Komite. Jika diperlukan, pihak terkait dapat diundang untuk membahas materi rapat. Setiap hasil rapat dicatat dalam risalah yang ditandatangani oleh seluruh anggota yang hadir, termasuk pencatatan pendapat berbeda, untuk kemudian disampaikan kepada Dewan Komisaris. Pada tahun 2024, frekuensi kehadiran rapat Komite Nominasi dan Remunerasi ditunjukkan sebagai berikut.

## Nomination and Remuneration Committee Meetings

The Nomination and Remuneration Committee's meetings are held regularly at least once every 3 months, with the presence of more than half of the total members as a quorum requirement. Decisions are made based on deliberation and consensus and are led by the Committee Chair. If necessary, relevant parties may be invited to discuss meeting materials. All meeting results are recorded in minutes signed by all attending members, including dissenting opinions, and subsequently submitted to the Board of Commissioners. In 2024, the attendance frequency of the Nomination and Remuneration Committee meetings is presented as follows.

| Tanggal<br>Date | Agenda | Gunawan Susanto | Yusuf Wibisono* | Mohammad Ridwan Rizqi Ramadhani Nasution | Mira Tayyiba | Herlan Wijanarko** | Juliadi Nugraha |
|---|---|---|---|---|---|---|---|
| 22 Januari 2024<br>January 22, 2024 | Pembahasan struktur dan usulan remunerasi Direksi dan Dewan Komisaris Mitratel tahun 2024.<br>Discussion on the structure and proposed remuneration for Mitratel's Board of Directors and Board of Commissioners for 2024. | ✓ | ✓ | ✓ | ✓ | - | ✓ |
| 7 Februari 2024<br>February 7, 2024 | Pembahasan KPI dan Kontrak Manajemen Direksi Mitratel.<br>Discussion on KPIs and the Management Contract of Mitratel's Board of Directors. | ✓ | ✓ | ✓ | ✓ | - | ✓ |
| 16 Februari 2024<br>February 16, 2024 | Pembahasan detail fasilitas dan biaya operasional bagi Direksi Mitratel.<br>Discussion on the details of facilities and operational expenses for Mitratel's Board of Directors. | ✓ | ✓*** | ✓ | ✓*** | - | ✓ |

| Tanggal<br>Date | Agenda | Gunawan Susanto | Yusuf Wibisono* | Mohammad Ridwan Rizqi Ramadhani Nasution | Mira Tayyiba | Herlan Wijanarko** | Juliadi Nugraha |
|---|---|---|---|---|---|---|---|
| 4 Maret 2024<br>March 4, 2024 | Tindak lanjut terkait pembahasan KPI dan Kontrak Manajemen Direksi Mitratel.<br>Follow-up on the discussion of KPIs and the Management Contract of Mitratel's Board of Directors. | ✓ | ✓ | ✓ | ✓ | - | ✓ |
| 21 Maret 2024<br>March 21, 2024 | • Pembaruan rekomendasi fasilitas dan biaya operasional bagi Direksi Mitratel.<br>• Finalisasi KPI dan Kontrak Manajemen *Indonesia Investment Authority* Mitratel tahun 2024.<br>• Updates on recommendations for facilities and operational expenses for Mitratel's Board of Directors.<br>• Finalization of KPIs and the Management Contract for Indonesia Investment Authority Mitratel in 2024. | ✓ | ✓ | ✓ | ✓ | - | ✓ |
| 3 April 2024<br>April 3, 2024 | Paparan hasil kajian konsultan tentang remunerasi pengurus Mitratel.<br>Presentation of the consultant's study results on the remuneration of Mitratel's management. | ✓ | ✓ | ✓ | ✓ | - | ✓*** |
| 22 April 2024<br>April 22, 2024 | Paparan hasil *Human Capital Maturity Assesment* Mitratel dari Kementerian BUMN.<br>Presentation of the results of Mitratel's Human Capital Maturity Assessment from the Ministry of SOEs. | ✓ | ✓ | ✓ | ✓*** | - | ✓ |
| 16 Mei 2024<br>May 16, 2024 | Tindak lanjut *Human Capital Maturity Assesment* Mitratel dari Kementerian BUMN.<br>Follow-up on Mitratel's Human Capital Maturity Assessment from the Ministry of SOEs. | ✓ | ✓ | ✓*** | ✓ | - | ✓ |
| 14 Juni 2024<br>June 14, 2024 | • Rencana dan progres penataan dan pengelolaan untuk *improvement Human Capital Maturity Assessment* Mitratel.<br>• *Training* dan *development* bagi Dewan Komisaris.<br>• *Human Capital Management Metrics Mitratel.*<br>• Plans and progress on structuring and management improvements for Mitratel's Human Capital Maturity Assessment.<br>• Training and development for the Board of Commissioners.<br>• Mitratel's Human Capital Management Metrics. | ✓ | - | ✓ | ✓ | ✓*** | ✓ |
| 12 Juli 2024<br>July 12, 2024 | • Pembaruan KPI Direktur Utama dan Direktur lainnya Mitratel tahun buku 2024.<br>• Pengelolaan *talent acquisition* untuk *Human Capital Management* Mitratel.<br>• Updates on the KPIs of the President Director and other Directors of Mitratel for the 2024 fiscal year.<br>• Talent acquisition management for Mitratel's Human Capital Management. | ✓ | - | ✓ | ✓ | ✓ | ✓ |

| Tanggal<br>Date | Agenda | Gunawan Susanto | Yusuf Wibisono* | Mohammad Ridwan Rizqi Ramadhani Nasution | Mira Tayyiba | Herlan Wijanarko** | Juliadi Nugraha |
|---|---|---|---|---|---|---|---|
| 21 Agustus 2024<br>August 21, 2024 | Pembahasan *talent acquisition* bagi karyawan Mitratel.<br>Discussion on talent acquisition for Mitratel employees. | ✓ | - | ✓ | ✓ | ✓ | ✓ |
| 24 September 2024<br>September 24, 2024 | Pembahasan *employee performance management* Mitratel.<br>Discussion on Mitratel's employee performance management. | ✓ | - | ✓*** | ✓*** | ✓*** | ✓ |
| 23 Oktober 2024<br>October 23, 2024 | Monitoring pencapaian KPI Mitratel triwulan 2 2024 dan proyeksi triwulan 3 2024.<br>Monitoring of Mitratel's KPI achievements for Q2 2024 and projections for Q3 2024. | ✓ | - | ✓ | ✓*** | ✓ | ✓ |
| 20 November 2024<br>November 20, 2024 | Diskusi pengelolaan *Human Capital Management* terkait *talent management* dan remunerasi karyawan Mitratel.<br>Discussion on Human Capital Management regarding talent management and employee remuneration at Mitratel. | ✓ | - | ✓ | ✓*** | ✓ | ✓ |
| 9 Desember 2024<br>December 9, 2024 | • Pembahasan KPI Direksi Mitratel (monitoring pencapaian tahun buku 2024 dan *draft* KPI tahun 2025).<br>• Perencanaan KPI Komite Nominasi dan Remunerasi tahun buku 2025.<br>• Discussion on Mitratel's Board of Directors' KPIs (monitoring of 2024 fiscal year achievements and draft KPIs for 2025).<br>• Planning of KPIs for the Nomination and Remuneration Committee for the 2025 fiscal year. | ✓ | - | ✓ | ✓ | ✓ | ✓ |
| **Total Kehadiran dalam Rapat**<br>**Total Attendance in Meetings** | | **15** | **8** | **15** | **15** | **7** | **15** |
| **Total Rapat**<br>**Total Meetings** | | **15** | **8** | **15** | **15** | **7** | **15** |
| **Tingkat Kehadiran (%)**<br>**Attendance Rate (%)** | | **100,0** | **100,0** | **100,0** | **100,0** | **100,0** | **100,0** |
| **Rata-rata Kehadiran (%)**<br>**Average Attendance (%)** | | **100,0** | | | | | |

* Tidak menjadi anggota Komite Nominasi dan Remunerasi hingga tanggal 11 Juni 2024.
** Menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024, sesuai dengan Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tentang Perubahan Susunan Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk.
*** Kehadiran diwakili melalui surat kuasa.

* No longer serving as a member of the Nomination and Remuneration Committee since June 11, 2024.
** Serving as a member of the Nomination and Remuneration Committee since June 11, 2024, in accordance with the Board of Commissioners' Decision No. 003/DEKOM-DMT/06/2024 on the Changes in the Composition of the Nomination and Remuneration Committee of PT Dayamitra Telekomunikasi Tbk.
*** Attendance represented through a power of attorney.

Agenda yang dibahas dalam rapat tersebut mencakup:

1. Menetapkan struktur dan usulan remunerasi Direksi serta Dewan Komisaris Mitratel tahun 2024, termasuk fasilitas dan biaya operasional;
2. Meninjau KPI dan Kontrak Manajemen Direksi Mitratel, serta finalisasi KPI dan Kontrak Manajemen Indonesia *Investment Authority Mitratel*;
3. Mengevaluasi *Human Capital Maturity Assessment* dari Kementerian BUMN, termasuk rencana perbaikan dan proram pelatihan bagi Dewan Komisaris;
4. Menyusun, strategi *talent acquisition, employee performance management*, serta monitoring pencapaian KPI triwulan 2 dan proyeksi triwulan 3 tahun 2024; dan
5. Mengelola *Human Capital Management*, yang mencakup *talent management* dan sistem remunerasi karyawan.

The agenda discussed in the meeting included:

1. Establishing the structure of and proposed remuneration for the Board of Directors and Board of Commissioners of Mitratel for 2024, including facilities and operational expenses;
2. Reviewing the KPI and Management Contract of Mitratel's Board of Directors, as well as finalizing the KPI and Management Contract of Mitratel's Indonesia Investment Authority;
3. Evaluating the Human Capital Maturity Assessment from the Ministry of State-Owned Enterprises, including improvement plans and training programs for the Board of Commissioners;
4. Developing strategies for talent acquisition, employee performance management, and monitoring KPI achievements for Q2 and projections for Q3 of 2024; and
5. Managing Human Capital Management, including talent management and employee remuneration systems.

## Pengembangan Kompetensi Komite Nominasi dan Remunerasi

Peningkatan kompetensi yang diikuti oleh anggota Komite Nominasi dan Remunerasi pada tahun 2024 disajikan sebagai berikut.

## Competency Development of Nomination and Remuneration Committee

The competency development programs attended by the members of the Nomination and Remuneration Committee in 2024 are presented as follows.

| Nama<br>Name | Jabatan<br>Position | Program yang Diikuti<br>Program Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Gunawan Susanto** | Ketua<br>Chairman | Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris.<br>The competency development information attended has been presented in the Board of Commissioners' Competency Development section. | |
| **Mohammad Ridwan Rizqi Ramadhani Nasution** | Anggota<br>Member | | |
| **Yusuf Wibisono*** | Anggota<br>Member | | |
| **Mira Tayyiba** | Anggota<br>Member | | |
| **Herlan Wijanarko**** | Anggota<br>Member | | |
| **Juliadi Nugraha** | Anggota<br>Member | *Common Purpose on ESG for Investors and Company* | Telkom Corporate University Center |

* Tidak menjadi anggota Komite Nominasi dan Remunerasi hingga tanggal 11 Juni 2024.
** Menjadi anggota Komite Nominasi dan Remunerasi sejak tanggal 11 Juni 2024, sesuai dengan Keputusan Dewan Komisaris No. 003/DEKOM-DMT/06/2024 tentang Perubahan Susunan Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk.

* No longer serving as a member of the Nomination and Remuneration Committee since June 11, 2024.
** Serving as a member of the Nomination and Remuneration Committee starting from June 11, 2024, based on the Board of Commissioners' Decision No. 003/DEKOM-DMT/06/2024 on the Changes in the Composition of the Nomination and Remuneration Committee of PT Dayamitra Telekomunikasi Tbk.

## Pelaksanaan Tugas Komite Nominasi dan Remunerasi

Sesuai dengan tugas dan tanggung jawab yang diatur dalam Piagam Kerja, Komite Nominasi dan Remunerasi telah melaksanakan beberapa kegiatan di tahun 2024, di antaranya:

1. Fungsi Nominasi:
   a. Memberikan rekomendasi mengenai komposisi jabatan anggota Direksi dan/atau anggota Dewan Komisaris, serta kebijakan dan kriteria dalam proses nominasi, termasuk kebijakan evaluasi bagi anggota Direksi dan/atau anggota Dewan Komisaris;

   b. Melakukan penilaian kinerja anggota Direksi dan/atau Dewan Komisaris berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi;

   c. Memberikan rekomendasi mengenai program pengembangan kompetensi bagi anggota Direksi dan/atau Dewan Komisaris; dan
   d. Mengusulkan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris untuk disampaikan kepada RUPS.

2. Fungsi Remunerasi:
   a. Memberikan rekomendasi mengenai struktur, kebijakan, dan/atau besaran remunerasi bagi anggota Direksi dan Dewan Komisaris; dan

   b. Melakukan penilaian kinerja untuk memastikan kesesuaian antara kinerja anggota Direksi dan anggota Dewan Komisaris dengan remunerasi yang diterima.

## Implementation of Nomination and Remuneration Committee's Duties

In accordance with the duties and responsibilities outlined in the Charter, the Nomination and Remuneration Committee carried out several activities in 2024, among others:

1. Nomination function:
   a. Providing recommendations regarding the composition of positions for members of the Board of Directors and/or members of the Board of Commissioners, policies and criteria required in the nomination process; and performance evaluation policies for members of the Board of Directors and/or members of the Board of Commissioners;
   b. Assessing the performance of members of the Board of Directors and/or Board of Commissioners based on the benchmarks that have been prepared as evaluation material;
   c. Providing recommendations regarding the capacity building program for members of the Board of Directors and/or Board of Commissioners; and
   d. Providing suggestions for candidates who meet the requirements as members of the Board of Directors and/or members of the Board of Commissioners to be submitted to the GMS.
2. Remuneration function:
   a. Providing recommendations on the remuneration structure, remuneration policy, and/or remuneration amount for members of the Board of Directors and the Board of Commissioners;
   b. Conducting performance assessment in accordance with the remuneration received by each member of the Board of Directors and the Board of Commissioners.

# Komite Evaluasi dan Monitoring Perencanaan dan Risiko

## Committee for Planning and Risk Evaluation and Monitoring

Komite Evaluasi dan Monitoring Perencanaan dan Risiko merupakan komite yang dibentuk dan bertanggung jawab kepada Dewan Komisaris untuk membantu pelaksanaan fungsi dan tugas pengawasan Dewan Komisaris, khususnya dalam mengevaluasi dan memantau perencanaan strategis serta manajemen risiko perusahaan. Komite ini bertugas memastikan bahwa strategi Perseroan berjalan sesuai dengan visi dan misi yang telah ditetapkan, serta mengidentifikasi, mengelola, dan memitigasi risiko yang dapat memengaruhi pencapaian tujuan Perseroan.

The Committee for Planning and Risk Evaluation and Monitoring is a committee established under and accountable to the Board of Commissioners to assist in executing its supervisory functions and duties, particularly in evaluating and monitoring the Company's strategic planning and risk management. The committee is responsible for ensuring that the Company's strategies align with its established vision and mission while identifying, managing, and mitigating risks that may affect the achievement of corporate objectives.

### Pedoman Kerja Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Dalam melaksanakan tugas dan tanggung jawabnya, Komite Evaluasi dan Monitoring Perencanaan dan Risiko mengacu pada pedoman kerja yang disahkan berdasarkan Keputusan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk No. 014/DEKOM-DMT/01/2023 tentang Pedoman Pelaksanaan Kerja (*Charter*) Komite Evaluasi dan Monitoring dan Perencanaan dan Risiko PT Dayamitra Telekomunikasi Tbk.

### Guidelines of the Committee for Planning and Risk Evaluation and Monitoring

In carrying out its duties and responsibilities, the Committee for Planning and Risk Evaluation and Monitoring refers to the working guidelines ratified through the Decision of the Board of Commissioners of PT Dayamitra Telekomunikasi Tbk No. 014/DEKOM-DMT/01/2023 on the Charter for the Implementation of Work of the Committee for Planning and Risk Evaluation and Monitoring of PT Dayamitra Telekomunikasi Tbk.

### Komposisi Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Keanggotaan Komite Evaluasi dan Monitoring Perencanaan dan Risiko terdiri atas tidak kurang dari dari 5 anggota, dengan sekurang-kurangnya terdiri dari 1 orang Komisaris yang bertindak sebagai ketua. Masa jabatan anggota Komite Evaluasi dan Monitoring Perencanaan dan Risiko selama 3 tahun dan dapat dipilih kembali untuk periode berikutnya. Pada tahun 2024, susunan Komite Evaluasi dan Monitoring Perencanaan dan Risiko Perseroan ditunjukkan sebagai berikut.

### Composition of the Committee for Planning and Risk Evaluation and Monitoring

The Committee for Planning and Risk Evaluation and Monitoring consists of no fewer than 5 members, with at least one Commissioner serving as Chair. The term of office for committee members is 3 years, with the possibility of reappointment for the subsequent period. As of 2024, the composition of the company's Committee for Planning and Risk Evaluation and Monitoring is as follows.

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan Terakhir<br>Last Appointment Basis | Periode Jabatan<br>Term of Office | Jabatan di Perseroan<br>Position in the Company |
|---|---|---|---|---|
| Yusuf Wibisono | Ketua*<br>Chairman* | Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024<br>Decision of Board of Commissioners No. 006/DEKOM-DMT/06/2024 dated June 7, 2024 | 2024–sekarang<br>2024–Present | Komisaris Utama<br>President Commissioner |
| | Anggota<br>Member | Keputusan Dewan Komisaris No. 001/DEKOM-DMT/05/2023 tanggal 3 Mei 2023<br>Decision of Board of Commissioners No. 001/DEKOM-DMT/05/2023 dated May 3, 2023 | 2023 -2024 | |
| Herlan Wijanarko | Ketua**<br>Chairman** | Keputusan Dewan Komisaris No. 001/DEKOM-DMT/05/2023 tanggal 3 Mei 2023<br>Decision of Board of Commissioners No. 001/DEKOM-DMT/05/2023 dated May 3, 2023 | 2023–2024 | Komisaris<br>Commissioner |
| Mira Tayyiba | Anggota<br>Member | Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023<br>Decision of Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023 | 2023–sekarang<br>2023–present | Komisaris<br>Commissioner |
| Gunawan Susanto | Anggota<br>Member | Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023<br>Decision of Board of Commissioners No. 003/DEKOM-DMT/12/2023 dated December 8, 2023 | 2023–sekarang<br>2023–present | Komisaris Independen<br>Independent Commissioner |
| Hendra Kurniawan | Anggota<br>Member | Keputusan Dewan Komisaris No. 013/DEKOM-DMT/01/2023 tentang tanggal 27 Januari 2023<br>Decision of Board of Commissioners No. 013/DEKOM-DMT/01/2023 dated January 27, 2023 | 2023–sekarang<br>2023–present | - |
| Novel Geraldy Maengkom*** | Anggota<br>Member | Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024<br>Decision of Board of Commissioners No. 032/DEKOM-DMT/07/2024 dated July 24, 2024 | 2024–sekarang<br>2024–present | - |
| Nur Firman Yudhi Wirawan**** | Anggota<br>Member | Keputusan Dewan Komisaris No. 004/DEKOM-DMT/10/2023 tanggal 20 Oktober 2023<br>Decision of Board of Commissioners No. 004/DEKOM-DMT/10/2023 dated October 20, 2023 | 2023–2024 | - |
| Tia Indrawati**** | Anggota<br>Member | Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024<br>Decision of Board of Commissioners No. 070/DEKOM-DMT/11/2024 dated November 29, 2024 | 2024–sekarang<br>2024–present | - |

* Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.
** Menjabat sebagai ketua dan anggota Komite sampai 7 Juni 2024 berdasarkan Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.
*** Penambahan anggota, sesuai Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024.
**** Pergantian anggota, sesuai Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024.

* Changes in the composition and appointment of the President Commissioner as Committee Chair, in line with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.
** Served as Chair and Member of the Committee until June 7, 2024, based on the changes in committee composition and the appointment of the President Commissioner as Chair of the Committee, in accordance with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.
*** Addition of members, in accordance with the Board of Commissioners' Decision No. 032/DEKOM-DMT/07/2024 dated July 24, 2024.
**** Replacement of members, in line with the Board of Commissioners' Decision No. 070/DEKOM-DMT/11/2024 dated November 29, 2024.

## Profil Komite Evaluasi dan Monitoring Perencanaan dan Risiko
## Profile of the Committee for Planning and Risk Evaluation and Monitoring

# Yusuf Wibisono

**Ketua***
Chairman*

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

- Sebagai Ketua: Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024 (2024–sekarang).
- Sebagai Anggota: Keputusan Dewan Komisaris No. 001/DEKOM-DMT/05/2023 tanggal 3 Mei 2023 (2023–2024).
- As Chairman: Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024 (2024–Present).
- As Member: Board of Commissioners' Decision No. 001/DEKOM-DMT/05/2023 dated May 3, 2023 (2023–2024).

**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.**

* Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.

* Changes in the composition and appointment of the President Commissioner as Committee Chair, in line with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.

# Herlan Wijanarko

**Ketua***
Chairman*

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

- Keputusan Dewan Komisaris No. 001/DEKOM-DMT/05/2023 tanggal 3 Mei 2023 (2023–2024).
- As Member: Board of Commissioners' Decision No. 001/DEKOM-DMT/05/2023 dated May 3, 2023 (2023–2024).

**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.**

* Menjabat sebagai ketua dan anggota Komite sampai 7 Juni 2024 berdasarkan Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.

* Served as Chair and Member of the Committee until June 7, 2024, based on the changes in committee composition and the appointment of the President Commissioner as Chair of the Committee, in accordance with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.

# Mira Tayyiba

**Anggota**
Member

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023–sekarang).
Board of Commissioners' Decision 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.**

# Gunawan Susanto

**Anggota**
Member

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

Keputusan Dewan Komisaris No. 003/DEKOM-DMT/12/2023 tanggal 8 Desember 2023 (2023–sekarang)

Board of Commissioners' Decision 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.

# Hendra Kurniawan

| Kewarganegaraan<br>Nationality | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 49 tahun<br>49 years old | Cimahi |

**Anggota**
Member

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

Keputusan Dewan Komisaris No. 013/DEKOM-DMT/01/2023 tanggal 27 Januari 2023 (2023–sekarang).

Board of Commissioners' Decision No. 013/DEKOM-DMT/01/2023 dated January 27, 2023. (2023–present)

### Riwayat Pendidikan / Educational Background

- *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).

### Perjalanan Karier / 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 / 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 Relationship

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**
Member

| Kewarganegaraan<br>Nationality | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 52 tahun<br>52 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

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 / 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).

## Perjalanan Karier / 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 / Concurrent Position

Auditor Utama PT Telekomunikasi Indonesia (Persero) Tbk (sejak 2021).

Principal Auditor of PT Telekomunikasi Indonesia (Persero) Tbk (since 2021).

## Hubungan Afiliasi / Affiliated Relationship

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.

# Nur Firman Yudhi Wirawan

**Anggota**
Member

| Kewarganegaraan<br>Nationality | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 47 tahun<br>47 years old | Jakarta |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

Keputusan Dewan Komisaris No. 004/DEKOM-DMT/10/2023 tanggal 20 Oktober 2023 (2023–2024).

Board of Commissioners' Decision No. 004/DEKOM-DMT/10/2023 dated October 20, 2023 (2023–2024).

## Riwayat Pendidikan / Educational Background

- Magister Manajemen dari Universitas Trisakti (2008).
- Sarjana Teknik dari Sekolah Tinggi Teknologi Telkom (2001).

- Master of Management from Universitas Trisakti (2008).
- Bachelor of Engineering from Sekolah Tinggi Teknologi Telkom (2001).

## Perjalanan Karier / Work Experience

- *Chairman* Telkom International Hong Kong Limited (2023–2024).
- *Vice President Strategy Planning & Performance* Direktorat *Wholesale & International Service* PT Telekomunikasi Indonesia (Persero) Tbk (2023–2024).
- Direktur Utama PT Swadharma Sarana Informatika (2022–2023).

- Chairman of Telkom International Hong Kong Limited (2023–2024).
- Vice President of Strategy Planning & Performance, Wholesale & International Service Directorate at PT Telekomunikasi Indonesia (Persero) Tbk (2023–2024).
- President Director of PT Swadharma Sarana Informatika (2022–2023).

## Rangkap Jabatan / Concurrent Position

*Senior Advisor* I Direktorat *Strategic* Portofolio PT Telekomunikasi Indonesia (Persero) Tbk (sejak 2024).

Senior Advisor I, Strategic Portfolio Directorate at PT Telekomunikasi Indonesia (Persero) Tbk (since 2024).

## Hubungan Afiliasi / Affiliated Relationship

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**
Member

| Kewarganegaraan<br>Nationality | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Wanita<br>Female | 53 tahun<br>53 years old | Bandung |

## Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appoinment and Term of Office

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 / 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).

## Perjalanan Karier / 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 / 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 Relationship

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

Ruang lingkup, tugas, dan tanggung jawab Komite Evaluasi dan Monitoring Perencanaan dan Risiko yaitu:

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;

## Duties and Responsibilities of the Committee for Planning and Risk Evaluation and Monitoring

The scope, duties, and responsibilities of the Committee for Planning and Risk Evaluation and Monitoring, are as follows:

1. Conducting a thorough review of the Company's Long-Term Plan (RJPP) and the Company's Work Plan and Budget Plan (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. 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; dan
8. Menjaga dan memegang teguh rahasia Perseroan sesuai dengan ketentuan yang berlaku.

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; and
8. Maintaining and protecting the Company's secrets in accordance with the applicable regulations.

## Pernyataan Independensi Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Dalam menjalankan tugas dan tanggung jawabnya, Komite Evaluasi dan Monitoring Perencanaan dan Risiko senantiasa bertindak secara profesional dan independen, tanpa adanya intervensi dari pihak manapun dengan alasan apa pun dan bentuk tindakan lain yang berpotensi menghadirkan konflik kepentingan.

## Statement of Independence of the Committee for Planning and Risk Evaluation and Monitoring

In carrying out its duties and responsibilities, the Committee for Planning and Risk Evaluation always acts professionally and independently, without any intervention from any party for any reason, and without engaging in any actions that could potentially create conflicts of interest.

## Rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Komite Evaluasi dan Monitoring Perencanaan dan Risiko berkewajiban untuk menyelenggarakan rapat setidaknya 1 kali setiap bulan. Namun demikian, rapat dapat dilaksanakan setiap waktu apabila diperlukan, khususnya bilamana terdapat isu-isu strategis yang memerlukan arahan Dewan Komisaris dalam tindakan yang akan diambil oleh manajemen. Daftar dan tingkat kehadiran Komite Evaluasi dan Monitoring Perencanaan dan Risiko dalam rapat ditunjukkan sebagai berikut.

## Meetings of the Committee for Planning and Risk Evaluation and Monitoring

The Committee for Planning and Risk Evaluation and Monitoring is required to hold meetings at least once a month. However, meetings can be conducted at any time if necessary, especially when there are strategic issues requiring guidance from the Board of Commissioners regarding actions to be taken by management. The list of attendees and attendance rate of the Committee for Planning and Risk Evaluation and Monitoring in meetings are presented as follows.

| **Tanggal**<br>Date | **Agenda** | **Yusuf Wibisono*** | **Herlan Wijanarko**** | **Mira Tayyiba** | **Gunawan Susanto** | **Hendra Kurniawan** | **Novel Geraldy Maengkom***** | **Nur Firman Yudhi Wirawan****** | **Tia Indrawati******* |
|---|---|---|---|---|---|---|---|---|---|
| 22 Januari 2024<br>January 22, 2024 | • Laporan progres implementasi investasi Desember 2023 serta rencana investasi Januari 2024.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko Desember 2023:<br>> *Benchmark* metrik ESG Mitratel dengan strandar global serta metrik yang digunakan oleh Telkom; dan<br>> Program ESG 2024.<br>• Analisis perbandingan *capital adequacy ratio* dan *economic value added* Mitratel dengan kompetitor.<br>• Laporan analisis perhitungan *profit and loss* portofolio *fiber optic*.<br>• Laporan progres *tenancy ratio* per Desember 2023.<br>• Laporan progres program *risk management* per Desember 2023 dan Mitratel *risk profile* tahun 2024.<br>• Progress report regarding the implementation of investment as of December 2023 and investment plan for January 2024.<br>• Follow-up meeting of the Committee for Planning and Risk Evaluation and Monitoring for December 2023:<br>> Benchmarking Mitratel's ESG metrics against global standards and the metrics used by Telkom; and<br>> ESG Program 2024.<br>• Comparative analysis of Mitratel's capital adequacy ratio and economic value added with competitors.<br>• Analysis report on calculation of profit and loss for the fiber optic portfolio.<br>• Progress report regarding tenancy ratio as of December 2023.<br>• Progress report of risk management program as of December 2023 and Mitratel's risk profile for 2024. | - | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| 19 Februari 2024<br>February 19, 2024 | • Laporan progres implementasi investasi Januari 2024 serta rencana investasi Februari 2024.<br>• Tindak lanjut hasil rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko Januari 2024:<br>> Penyusunan *postitioning paper* atas dampak teknologi baru terhadap bisnis Mitratel, termasuk *Low Earth Orbit* (LEO) dan *High Altitude Platform Station* (HAPS);<br>> Proyeksi *capital adequacy ratio*, *economic value added*, *cost to revenue*, *income return to capital*, serta *return on invested capital* tahun 2024; dan<br>> *Update* metode penghitungan *tenancy ratio* yang mengacu pada *benchmark* industri menara global.<br>• Tindak lanjut hasil rapat Dewan Komisaris Januari 2024:<br>> Penyampaian target *billable length ratio fiber optic* tahun 2024 dan distribusi per bulan/kuartal; dan<br>> Pembaruan progres *billable lenght* per Januari 2024.<br>• Laporan progres *profit and loss* portofolio *fiber optic* per Januari 2024.<br>• Laporan progres *tenancy ratio* per Januari 2024.<br>• Laporan progres program *risk management* per Januari 2024.<br>• Progress report regarding the implementation of investment as of January 2024 and investment plan for February 2024.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring for January 2024:<br>> Preparation of a positioning paper on the impact of new technology on Mitratel's business, including Low Earth Orbit (LEO) and High Altitude Platform Station (HAPS);<br>> Projections for capital adequacy ratio, economic value added, cost-to-revenue, income return to capital, and return on invested capital for 2024; and<br>> Update on calculation method for tenancy ratio based on global tower industry benchmarks.<br>• Follow-up meeting results of the Board of Commissioners' as of January 2024:<br>> Submission of the 2024 fiber optic billable length ratio target and monthly/quarterly distribution; and<br>> Update on billable length progress as of January 2024.<br>• Progress report regarding the profit and loss for the fiber optic portfolio as of January 2024.<br>• Progress report regarding the tenancy ratio as of January 2024.<br>• Progress report regarding the risk management program as of January 2024. | - | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| 20 Maret 2024<br>March 20, 2024 | • Laporan progres implementasi investasi Feburari 2024 serta rencana investasi Maret 2024.<br>• Tindak lanjut hasil rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko Februari 2024:<br>> *Update progress* penyusunan *positioning paper* teknologi HAPS, termasuk *benchmark* industri, tahapan siklus teknologi, dan penentuan *person in charge*);<br>> Proyeksi *profit and loss fiber optic* dibandingkan dengan target RKAP 2024 serta kinerja kompetitor; dan<br>> Kajian perbandingan *incremental* depresiasi dan *incremental revenue* sebagai dasar penetapan target *tenancy ratio* tahunan.<br>• Laporan progres *profit and loss* portofolio *fiber optic* per Februari 2024.<br>• Laporan progres *tenancy ratio* per Februari 2024.<br>• Laporan progres program *risk management* per Februari 2024.<br>• Progress report regarding the implementation of investment as of February 2024 and investment plan for March 2024.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting for February 2024:<br>> Update on progress on positioning paper on HAPS technology, including industry benchmarks, technology cycle stages, and the assignment of a person in charge;<br>> Projection of profit and loss for fiber optic compared to the 2024 RKAP target and competitor performance; and<br>> Comparative analysis of incremental depreciation and incremental revenue as the basis for setting the annual tenancy ratio target.<br>• Progress report regarding the profit and loss for the fiber optic portfolio as of February 2024.<br>• Progress report regarding the tenancy ratio as of February 2024.<br>• Progress report regarding risk management program as of February 2024. | - | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - |
| 19 April 2024<br>April 19, 2024 | • Laporan progres kinerja kuartal 1 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik;<br>> *Tenancy ratio* dan progres *pre-delivery inspection* untuk proyek akuisisi; dan<br>> Pelaksanaan manajemen risiko.<br>• Tindak lanjut hasil rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Strategi dan *timeline* peningkatan kapabilitas PT Persada Sokka Tama tahun 2024;<br>> Progres 1.500 kolokasi Indosat Ooredoo Hutchison beserta mitigasi risikonya; dan<br>> Rencana penyiapan *talent* di bidang teknologi baru (HAPS). | - | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| | • Progress report on the performance of Q1 2024:<br>> Financial and operational performance;<br>> Capital expenditure;<br>> Organic sales;<br>> Tenancy ratio and progress of pre-delivery inspection for acquisition projects; and<br>> Risk management implementation.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Strategy and timeline for enhancing the capabilities of PT Persada Sokka Tama in 2024;<br>> Progress on 1,500 co-locations with Indosat Ooredoo Hutchison along with risk mitigation measures; and<br>> Plan for preparing talents in new technology fields (HAPS). | | | | | | | | |
| 20 Mei 2024<br>May 20, 2024 | • Laporan progres kinerja kuartal I 2024:<br>> Keuangan dan operasional;<br>> Keuangan dan opersional *fiber optic*;<br>> *Capital expenditure;* dan<br>> *Sales* organik.<br>• Laporan progres kinerja kuartal I 2024:<br>> Mitigasi atas pembatalan proyek Gundala;<br>> Mitigasi komitmen Indosat Ooredoo Hutchison terhadap 1.500 kolokasi; dan<br>> Pembaruan progres rencana *review tier* PT Persada Sokka Tama.<br>• Progress report on the performance of Q1 2024:<br>> Finance and operations;<br>> Finance and operations for fiber optic;<br>> Capital expenditure; and<br>> Organic sales.<br>• Progress report on the performance of Q1 2024:<br>> Mitigation of the cancellation of Gundala project;<br>> Mitigation of Indosat Ooredoo Hutchison's commitment to 1,500 co-locations; and<br>> Update on the progress of PT Persada Sokka Tama's tier review plan. | - | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | - |
| 19 Juni 2024<br>June 19, 2024 | • Laporan progres kinerja per Mei 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut hasil rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Alternatif skenario kinerja keuangan 2024;<br>> Pembaruan progres rencana pengembangan PT Persada Sokka Tama;<br>> *Annual guideline* dan analisa risiko atas investasi serta penempatan *excess cash*; dan<br>> Laporan progres skenario dan mitigasi risiko atas komitmen kolokasi Indosat Ooredoo Hutchison. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| | • Progress report on the performance as of May 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Alternative financial performance scenarios for 2024;<br>> Update on the progress of PT Persada Sokka Tama's development plan;<br>> Annual guidelines and risk analysis for investments and excess cash placement; and<br>> Progress report regarding scenarios and risk mitigation for Indosat Ooredoo Hutchison's co-location commitments. | | | | | | | | |
| 19 Juli 2024<br>July 19, 2024 | • Laporan progres kinerja per Juni 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Detail program mitigasi risiko komitmen Indosat Ooredoo Hutchison, dalam bentuk proses bulanan;<br>> Pembaruan program optimalisasi sewa lahan; dan<br>> Revisi skenario *closing* kinerja 2024.<br>• Progress report on the performance as of June 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Detailed risk mitigation program for Indosat Ooredoo Hutchison commitments, structured as a monthly process;<br>> Update on the land lease optimization program; and<br>> Revision of the 2024 closing performance scenario. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |
| 20 Agustus 2024<br>August 20, 2024 | • Laporan progres kinerja per Juni 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko dan Dewan Komisaris:<br>> Pembaruan progres proyek Ultra; dan<br>> Pembaruan progres kriteria ketentuan sewa atau beli lahan.<br>• Progress report on performance as of June 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| | • Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring and Board of Commissioners:<br>> Update on the progress of Ultra project; and<br>> Update on the progress of land lease or purchase criteria and regulations. | | | | | | | | |
| 23 September 2024<br>September 23, 2024 | • Laporan progres kinerja *year-to-date* Agustus 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko dan Dewan Komisaris:<br>> Pembaruan progres *mitigation plan* atas skenario kinerja 2024;<br>> Pembaruan progres *internal rate of return project* akuisisi tower dengan Indosat Ooredoo; dan<br>> Implementasi program efisiensi Mitratel 2024.<br>• Progress report on the year-to-date performance as of August 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting and Board of Commissioners:<br>> Update on the progress of mitigation plan for the 2024 performance scenario;<br>> Update on the progress of internal rate of return for tower acquisition project with Indosat Ooredoo; and<br>> Implementation of the 2024 Mitratel efficiency program. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |
| 24 September 2024<br>September 24, 2024 | Laporan proyek akuisisi saham PT Ultra Mandiri Telekomunikasi.<br>Report on PT Ultra Mandiri Telekomunikasi share acquisition project. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |
| 23 Oktober 2024<br>October 23, 2024 | • Laporan progres kinerja per kuartal 3 2024/ *year-to-date* September:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Laporan progres *mitigation plan* atas skenario kinerja 2024, dengan menampilkan *gap* antara target 2024 dan risikonya;<br>> Penyampaian perbandingan nilai *gross revenue* terhadap penambahan alat produksi Mitratel;<br>> Rincian strategi *wallet share* dalam RKAP 2025;<br>> *Update* progres proyek akuisisi saham PT Ultra Mandiri Telekomunikasi; dan<br>> *Update* progres proyek akuisisi fiber optik. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| | • Progress report on the performance for Q3 2024/ year-to-date September:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Progress report regarding the mitigation plan for the 2024 performance scenario, highlighting the gap between the 2024 target and its risks;<br>> Submission of value comparisons about gross revenue against the addition of Mitratel's production equipment;<br>> Details of wallet share strategy in the 2025 RKAP;<br>> Progress report of PT Ultra Mandiri Telekomunikasi share acquisition project; and<br>> Progress report of the fiber optic acquisition project. | | | | | | | | |
| 19 November 2024<br>November 19, 2024 | • Laporan progres kinerja *year-to-date* Oktober 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Penambahan kolom alat produksi *gross revenue* per bulan dalam data *capital expenditure;*<br>> Rincian aktivitas serta isu yang dihadapi terkait program mitigasi untuk masing-masing item (S2, T5, F7); dan<br>> Pembaruan progres proyek akuisisi saham PT Ultra Mandiri Telekomunikasi.<br>• Progress report on the year-to-date performance as of October 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Addition of a column for production equipment gross revenue per month in capital expenditure data;<br>> Details of activities and issues faced related to mitigation programs for each item (S2, T5, F7); and<br>> Update on the progress of PT Ultra Mandiri Telekomunikasi share acquisition project. | ✓ | - | ✓ | ✓ | ✓ | ✓ | ✓ | - |
| 4 Desember 2024<br>December 4, 2024 | Laporan progres proyek akuisisi Organa (kode proyek aksi korporasi).<br>Progress report on Organa acquisition project (corporate action project code). | ✓ | - | ✓ | ✓ | ✓ | ✓ | - | ✓ |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| 19 Desember 2024<br>December 19, 2024 | • Laporan progres kinerja *year-to-date* November 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Penambahan detail aktivitas dalam progres mitigasi;<br>> Pengaman *(securing program)* untuk tahun buku 2024; dan<br>> Pembaruan progres proyek akuisisi saham PT Ultra Mandiri Telekomunikasi.<br>• Progress report on year-to-date performance as of November 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Addition of activity details in mitigation progress;<br>> Securing program for the 2024 fiscal year; and<br>> Update on the progress of PT Ultra Mandiri Telekomunikasi share acquisition project. | ✓ | - | ✓ | ✓ | ✓ | ✓ | - | ✓ |
| 20 Januari 2025<br>January 20, 2025 | • Laporan progres kinerja year-to-date Desember 2024:<br>> Keuangan dan operasional;<br>> *Capital expenditure;*<br>> *Sales* organik; dan<br>> Manajemen risiko.<br>• Tindak lanjut rapat Komite Evaluasi dan Monitoring Perencanaan dan Risiko:<br>> Penambahan detail aktivitas dalam progres mitigasi manajemen risiko;<br>> Pengelolaan risiko terkait *cyber security;*<br>> Laporan aksi korporasi sebagai tindak lanjut arahan Komite Pengelolaaan Manajemen Risiko Telkom Group/Komite Tata Kelola Terintegrasi;<br>> Laporan rencana mitigasi risiko terhadap dampak merger XL dan Smartfren;<br>> Laporan program mitigasi risiko atas program-program strategis;<br>> Analisis perbandingan dengan *peers industry tower* terkait pertumbuhan pendapatan dan *tenancy ratio*;<br>> Analisis pertumbuhan EBITDA dikurangi *capital expenditure* dari tahun 2021 (IPO) hingga 2024 serta rencana untuk tahun 2025; dan<br>> Penyampaian laporan (*securing program*) tahun buku 2024.<br>• Pembaruan profil risiko (*risk profile*) Mitratel 2025. | ✓ | - | ✓ | ✓ | ✓ | ✓ | - | ✓ |

| Tanggal<br>Date | Agenda | Yusuf Wibisono* | Herlan Wijanarko** | Mira Tayyiba | Gunawan Susanto | Hendra Kurniawan | Novel Geraldy Maengkom*** | Nur Firman Yudhi Wirawan**** | Tia Indrawati**** |
|---|---|---|---|---|---|---|---|---|---|
| | • Progress report on year-to-date performance as of December 2024:<br>> Finance and operations;<br>> Capital expenditure;<br>> Organic sales; and<br>> Risk management.<br>• Follow-up meeting results of the Committee for Planning and Risk Evaluation and Monitoring Meeting:<br>> Addition of activity details in risk management mitigation progress;<br>> Risk management related to cybersecurity;<br>> Corporate action report as a follow-up to the direction of Telkom Group Risk Management Committee/Integrated Governance Committee;<br>> Risk mitigation plan report regarding the impact of XL and Smartfren merger;<br>> Risk mitigation program report on strategic programs;<br>> Comparative analysis with industry tower peers regarding revenue growth and tenancy ratio;<br>> Analysis of EBITDA growth less capital expenditure from 2021 (IPO) to 2024 and plans for 2025; and<br>> Submission of report (securing program) for the 2024 financial year.<br>• Update on Mitratel 2025 risk profile. | | | | | | | | |
| **Total Kehadiran dalam Rapat**<br>Total Attendance in Meetings | | 10 | 5 | 15 | 15 | 15 | 15 | 12 | 3 |
| **Total Rapat**<br>Total Meetings | | 10 | 5 | 15 | 15 | 15 | 15 | 12 | 3 |
| **Tingkat Kehadiran (%)**<br>Attendance Rate (%) | | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 | 100,0 |
| **Rata-rata Kehadiran (%)**<br>Average Attendance (%) | | 100,0 | | | | | | | |

* Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.
** Menjabat sebagai ketua dan anggota Komite sampai 7 Juni 2024 berdasarkan Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.
*** Penambahan anggota, sesuai Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024.
**** Pergantian anggota, sesuai Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024.

* Changes in the composition and appointment of the President Commissioner as Committee Chair, in line with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.
** Served as Chair and Member of the Committee until June 7, 2024, based on the changes in committee composition and the appointment of the President Commissioner as Chair of the Committee, in accordance with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.
*** Addition of members, in accordance with the Board of Commissioners' Decision No. 032/DEKOM-DMT/07/2024 dated July 24, 2024.
**** Replacement of members, in line with the Board of Commissioners' Decision No. 070/DEKOM-DMT/11/2024 dated November 29, 2024.

Agenda yang dibahas dalam rapat tersebut meliputi evaluasi kinerja perusahaan dan pencapaian performansi *year-to-date*, yang dilakukan secara rutin setiap bulan. Selain itu, rapat juga mencakup monitoring atas pencapaian rencana kerja tahunan, pemantauan pengelolaan *enterprise risk management* terkait isu strategis, finansial, dan operasional, serta pembahasan isu-isu strategis Perseroan. Isu strategis yang dibahas mencakup, namun tidak terbatas pada, perencanaan aksi korporasi (*project inorganic*), penyusunan *business judgement rule*, penyusunan RJPP, penyusunan RKAP, serta penerapan ESG di lingkungan Perseroan, serta

The agenda discussed in the regular monthly meeting included an evaluation of the Company's performance and year-to-date achievements. The meeting also covered supervision of the annual work plan achievement, oversight of enterprise risk management related to strategic, financial, and operational issues, as well as discussions on the Company's strategic issues. Strategic issues discussed include, but are not limited to, corporate action planning (inorganic projects), preparation of business judgment rules, preparation of RJPP, preparation of RKAP, and implementation of ESG within the Company, as well as other

hal-hal lain yang akan diputuskan oleh Dewan Komisaris melalui rapat Dewan Komisaris maupun rapat gabungan dengan Direksi.

matters that will be decided by the Board of Commissioners through Board of Commissioners' meetings or joint meetings with the Board of Directors.

## Pengembangan Kompetensi Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Pada tahun 2024, Komite Evaluasi dan Monitoring Perencanaan dan Risiko mengikuti program pengembangan kompetensi untuk meningkatkan pengetahuan untuk menunjang pelaksanaan tugas dan tanggung jawabnya. Informasi pengembangan kompetensi yang diikuti sebagai berikut.

## Competency Development of the Committee for Planning and Risk Evaluation and Monitoring

In 2024, the Committee for Planning and Risk Evaluation and Monitoring participated in a competency development program to enhance its knowledge in supporting the execution of its duties and responsibilities. The details of the competency development program attended are as follows.

| Nama<br>Name | Jabatan<br>Position | Program yang Diikuti<br>Program Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| Yusuf Wibisono* | Ketua<br>Chairman | Informasi pengembangan kompetensi yang diikuti telah disampaikan pada bagian Pengembangan Kompetensi Dewan Komisaris.<br>The information on the competency development program attended has been presented in the Board of Commissioners' Competency Development section. | |
| Herlan Wijanarko** | Ketua<br>Chairman | | |
| Mira Tayyiba | Anggota<br>Member | | |
| Gunawan Susanto | Anggota<br>Member | | |
| Hendra Kurniawan | Anggota<br>Member | Business-to-Business Readiness - Batch 2 | Telkom Corporate University Center |
| | | Coaching Essential | Telkom Corporate University Center |
| | | *Conversation, Feedback, and Recognition* (CFR) | Telkom Corporate University Center |
| | | Webinar Risk Management: Auditing Enterprise Risk Management Framework and Implementation | Telkom Corporate University Center |
| | | Mentoring Essential | Telkom Corporate University Center |
| | | Macro Economic and Finance Regulatory Updates 2025 | Telkom Corporate University Center |
| | | Analyst Update Telco Sector and ESG 2025 | Telkom Corporate University Center |
| | | Literasi Keuangan - *Financial Wellbeing*<br>Financial Literacy - Financial Wellbeing | Telkom Corporate University Center |
| | | Studium Generale: Consultative Selling | Telkom Corporate University Center |
| | | *E-Learning* Undang-Undang Perlindungan Data Pribadi<br>E-Learning on Personal Data Protection Law | Telkom Corporate University Center |
| | | Counseling Essential | Telkom Corporate University Center |
| | | Ambidextrous Leadership | Telkom Corporate University Center |
| | | ESG Awareness | Telkom Corporate University Center |
| Novel Geraldy Maengkom*** | Anggota | Certified Internal Auditor | Institute of Internal Auditor |
| | | Business-to-Business Readiness - Batch 2 | Telkom Corporate University Center |
| | | *E-Learning* Undang-Undang Perlindungan Data Pribadi<br>E-Learning on Personal Data Protection Law | Telkom Corporate University Center |
| | | Cyber Security Essentials | Telkom Corporate University Center |
| | | ESG Awareness | Telkom Corporate University Center |
| | | Literasi Keuangan - *Financial Wellbeing*<br>Financial Literacy - Financial Wellbeing | Telkom Corporate University Center |

| Nama<br>Name | Jabatan<br>Position | Program yang Diikuti<br>Program Attended | Penyelenggara<br>Organizer |
|---|---|---|---|
| | | Webinar Risk Management: Auditing Enterprise Risk Management Framework and Implementation | Telkom Corporate University Center |
| Nur Firman Yudhi Wirawan**** | Anggota<br>Member | Cyber Security Essentials | Telkom Corporate University Center |
| | | E-Learning ESG | Telkom Corporate University Center |
| | | Cyber Security Awareness Check-Up (Type A) | Telkom Corporate University Center |
| | | *Ambidextrous Leadership Band Potition - I* | Telkom Corporate University Center |
| | | *E-Learning* Undang-Undang Perlindungan Data Pribadi<br>E-Learning on Personal Data Protection Law | Telkom Corporate University Center |
| | | Literasi Keuangan - *Financial Wellbeing* | Telkom Corporate University Center |
| | | Chartered Financial Analyst Level 1 | Telkom Corporate University Center |
| | | Webinar Risk Management: Auditing Enterprise Risk Management Framework and Implementation | Telkom Corporate University Center |
| | | *Webinar Risk Management: Pemahaman* atas Peraturan Menteri 1/2/3 | Telkom Corporate University Center |
| | | Webinar: ESG Fundamentals | Telkom Corporate University Center |
| Tia Indrawati**** | Anggota<br>Member | Cyber Security Essentials | Telkom Corporate University Center |
| | | *E-Learning* Undang-Undang Perlindungan Data Pribadi<br>E-Learning on Personal Data Protection Law | Telkom Corporate University Center |
| | | Business-to-Business Readiness - Batch 2 | Telkom Corporate University Center |

* Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.
** Menjabat sebagai ketua dan anggota Komite sampai 7 Juni 2024 berdasarkan Perubahan susunan anggota dan pengangkatan Komisaris Utama sebagai Ketua Komite, sesuai Keputusan Dewan Komisaris No. 006/DEKOM-DMT/06/2024 tanggal 7 Juni 2024.
*** Penambahan anggota, sesuai Keputusan Dewan Komisaris No. 032/DEKOM-DMT/07/2024 tanggal 24 Juli 2024.
**** Pergantian anggota, sesuai Keputusan Dewan Komisaris No. 070/DEKOM-DMT/11/2024 tanggal 29 November 2024.

* Changes in the composition and appointment of the President Commissioner as Committee Chair, in line with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.
** Served as Chair and Member of the Committee until June 7, 2024, based on the changes in committee composition and the appointment of the President Commissioner as Chair of the Committee, in accordance with the Board of Commissioners' Decision No. 006/DEKOM-DMT/06/2024 dated June 7, 2024.
*** Addition of members, in accordance with the Board of Commissioners' Decision No. 032/DEKOM-DMT/07/2024 dated July 24, 2024.
**** Replacement of members, in line with the Board of Commissioners' Decision No. 070/DEKOM-DMT/11/2024 dated November 29, 2024.

## Pelaksanaan Tugas Komite Evaluasi dan Monitoring Perencanaan dan Risiko

Pelaksanaan tugas Komite Evaluasi dan Monitoring Perencanaan dan Risiko selama tahun 2024 diuraikan sebagai berikut.

1. Melakukan evaluasi komprehensif terhadap usulan RJPP dan RKAP yang diajukan oleh Direksi.
2. Menilai pelaksanaan RJPP dan RKAP untuk memastikan kesesuaiannya dengan sasaran yang telah disetujui oleh Dewan Komisaris.
3. Mengawasi program investasi Perseroan yang telah dituangkan dalam RKAP, khususnya dalam pelaksanaan program *value growth story* Mitratel yang mencakup pengembangan bisnis organik dan inorganik, serta memastikan penyerapan anggaran yang bernilai material dan/atau strategis.
4. Melakukan monitoring terhadap pelaksanaan *enterprise risk management* dan *project risk management*, khususnya untuk proyek yang pelaksanaannya memerlukan persetujuan Dewan Komisaris.

## The Implementation of Duties of the Committee for Planning and Risk Evaluation and Monitoring

The implementation of duties of the Committee for Planning and Risk Evaluation and Monitoring in 2024 is outlined as follows.

1. Conducting a comprehensive evaluation of the RJPP and RKAP proposals submitted by the Board of Directors.
2. Assessing the implementation of RJPP and RKAP to ensure alignment with the targets approved by the Board of Commissioners.
3. Supervising the Company's investment programs outlined in the RKAP, particularly in the execution of Mitratel's value growth story program, which includes the development of both organic and inorganic businesses, as well as ensuring the absorption of budgets deemed material and/or strategic.
4. Monitoring the implementation of enterprise risk management and project risk management, especially for projects requiring approval from the Board of Commissioners.

# Sekretaris Perusahaan
## Corporate Secretary

Sekretaris Perusahaan berperan dalam menjalin hubungan antara Perseroan dan pemangku kepentingan, terutama pemerintah, Pemegang Saham, dan Otoritas Jasa Keuangan. Sekretaris Perusahaan memastikan bahwa semua informasi yang relevan diungkapkan dan disebarkan kepada semua pemangku kepentingan secara tepat waktu, dan bahwa informasi tersebut sesuai dengan peraturan dan regulasi yang berlaku.

The Corporate Secretary plays a role in maintaining relationships between the Company and its stakeholders, particularly the government, Shareholders, and the Financial Services Authority. The Corporate Secretary ensures that all relevant information is disclosed and distributed to all stakeholders in a timely manner and that such information complies with applicable laws and regulations.

### Pedoman Kerja Sekretaris Perusahaan

Dalam menjalankan tugas dan tanggung jawabnya, Sekretaris Perusahaan mengacu kepada Peraturan Otoritas Jasa Keuangan No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik.

### Corporate Secretary Charter

In carrying out its duties and responsibilities, the Corporate Secretary refers to the Financial Services Authority Regulation No. 35/POJK.04/2014 on Corporate Secretary of Issuers or Public Companies.

### Pihak yang Mengangkat dan Memberhentikan Sekretaris Perusahaan

Sekretaris Perusahaan bertanggung jawab langsung kepada Direksi serta diangkat dan diberhentikan melalui Keputusan Direksi. Setiap kali pengangkatan, penggantian, atau pemberhentian Sekretaris Perusahaan wajib memberitahukan kepada Otoritas Jasa Keuangan.

### Appointment and Dismissal of Corporate Secretary

The Corporate Secretary reports directly to the Board of Directors and is appointed and dismissed through a Board of Directors' Decision. Any appointment, replacement, or dismissal of the Corporate Secretary must be reported to the Financial Services Authority.

### Profil Sekretaris Perusahaan

Berdasarkan Risalah Rapat Direksi Terbatas tanggal 26 Agustus 2021, Perseroan telah memutuskan untuk menunjuk Hendra Purnama yang juga menjabat sebagai Direktur Investasi sebagai Sekretaris Perusahaan. Keputusan ini mulai berlaku efektif sejak pengangkatan Hendra Purnama sebagai Direktur Investasi pada 31 Agustus 2021. Informasi lebih lanjut mengenai profil Sekretaris Perusahaan telah disampaikan dalam Profil Direksi.

### Profile of Corporate Secretary

Based on the Minutes of the Limited Board of Directors' Meeting dated August 26, 2021, the Company decided to appoint Hendra Purnama, who also serves as the Director of Investment, as the Corporate Secretary. This decision became effective upon Hendra Purnama's appointment as Director of Investment on August 31, 2021. Further information regarding the Corporate Secretary's profile has been provided in the Board of Directors' Profile section.

### Tugas dan Tanggung Jawab Sekretaris Perusahaan

Tugas dan tanggung jawab Sekretaris Perusahaan sebagai berikut.

1. Mempersiapkan penyelenggaraan RUPS.
2. Menghadiri rapat Direksi dan rapat gabungan antara Dewan Komisaris dengan Direksi.
3. Mengelola dan menyimpan dokumen terkait dengan kegiatan Perseroan meliputi dokumen RUPS, risalah rapat Direksi, risalah rapat gabungan antara Direksi dan Dewan Komisaris, dan dokumen-dokumen Perseroan penting lainnya.

### Duties and Responsibilities of Corporate Secretary

Duties and responsibilities of the Corporate Secretary are as follows.

1. Preparing for the GMS.
2. Attending Board of Directors' meetings and joint meetings between the Board of Commissioners and the Board of Directors.
3. Managing and storing documents related to the Company's activities, such as GMS documents, minutes of Board of Directors' meetings, minutes of joint meetings of the Board of Directors and Board of Commissioners, and other important Company documents.

4. Menentukan kriteria mengenai jenis dan materi informasi yang dapat disampaikan kepada pemangku kepentingan, termasuk informasi yang dapat disampaikan sebagai dokumen publik.
5. Mengikuti perkembangan pasar modal khususnya peraturan perundang-undangan yang berlaku di bidang pasar modal.
6. Memberikan masukan kepada Direksi dan Dewan Komisaris Perseroan untuk mematuhi ketentuan peraturan perundang-undangan di bidang pasar modal.
7. Membantu Direksi dan Dewan Komisaris dalam pelaksanaan tata kelola perusahaan yang meliputi:
   a. Keterbukaan informasi kepada masyarakat, termasuk ketersediaan informasi pada situs web Perseroan;
   b. Penyampaian laporan kepada Otoritas Jasa Keuangan tepat waktu;
   c. Penyelenggaraan dan dokumentasi RUPS;
   d. Penyelenggaraan dan dokumentasi rapat Direksi dan/atau Dewan Komisaris; dan
   e. Pelaksanaan program orientasi terhadap perusahaan bagi Direksi dan/atau Dewan Komisaris; dan
8. Sebagai penghubung antara Perseroan dengan Pemegang Saham, Otoritas Jasa Keuangan, dan pemangku kepentingan lainnya.

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. Following the Capital Market development, especially the prevailing laws and regulations in the Capital Market.
6. Making recommendations to the Company's Board of Directors and Board of Commissioners in order to comply with 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. Public disclosure of information, including information available on the Issuer's or Public Company's website;
   b. Timely submission of reports to the Financial Services Authority;
   c. Preparation and documentation for the GMS;
   d. Preparation and documentation for the Board of Directors and/or Board of Commissioners meetings; and
   e. Implementation of an induction program for the Board of Directors and/or Board of Commissioners; and
8. As a liaison between the Company and the Shareholders, the Financial Services Authority, and other stakeholders

## Pengembangan Kompetensi Sekretaris Perusahaan

Perseroan mengikutsertakan Sekretaris Perusahaan dalam berbagai kegiatan pengembangan kompetensi, baik yang dilakukan melalui pelatihan maupun pendidikan, untuk meningkatkan wawasan dan kompetensi Sekretaris Perusahaan secara berkesinambungan. Informasi terkait program pengembangan kompetensi yang diikuti oleh Sekretaris Perusahaan sepanjang tahun 2024 telah disampaikan pada bagian Pengembangan Kompetensi Direksi.

## Competency Development of Corporate Secretary

The Company involves the Corporate Secretary in various competency development activities, including training and education, to continuously enhance the Corporate Secretary's knowledge and expertise. Information regarding the competency development programs attended by the Corporate Secretary throughout 2024 has been provided in the Board of Directors' Competency Development section.

## Pelaksanaan Tugas Sekretaris Perusahaan

Sepanjang tahun 2024, Sekretaris Perusahaan telah menjalankan tugas dan tanggung jawabnya, antara lain melakukan korespondensi dengan Otoritas Jasa Keuangan dan Bursa Efek Indonesia sebagai regulator pasar modal bersama-sama dengan Hubungan Investor, memberikan pembaruan tentang perkembangan Perseroan kepada publik melalui siaran pers dan situs web Perseroan, pemenuhan permintaan data Perseroan, dan menyerahkan laporan berkala dan insidental ke Otoritas Jasa Keuangan dan Bursa Efek Indonesia sebagaimana dipersyaratkan oleh peraturan pasar modal yang berlaku.

## Implementation of Corporate Secretary's Duties

Throughout 2024, the Corporate Secretary carried out its duties and responsibilities, including corresponding with the Financial Services Authority and Indonesia Stock Exchange as capital market regulators together with Investor Relations, providing updates on the Company's developments to the public through press releases and the Company's website, fulfilling requests for Company data, and submitting periodic and incidental reports to the Financial Services Authority and Indonesia Stock Exchange as required by applicable capital market regulations.

# Unit Audit Internal
## Internal Audit Unit

Unit Audit Internal merupakan organ Perseroan yang bertugas dan bertanggung jawab untuk mendukung pelaksanaan fungsi Direksi terkait dengan pemantauan dan penilaian atas sistem pengendalian internal serta memberikan pandangan, keyakinan, dan konsultasi yang bersifat independen dan objektif guna meningkatkan nilai serta kinerja operasional Perseroan.

The Internal Audit Unit is a corporate body responsible for supporting the implementation of the Board of Directors' functions related to monitoring and assessing the internal control system, as well as providing independent and objective insights, assurance, and consultation to enhance the Company's value and operational performance.

### Pedoman Kerja Unit Audit Internal

Unit Audit Internal bekerja secara independen dengan berpedoman pada Piagam Audit Internal Perseroan No. 1466/IAO/DMT-b11000000/VIII/2021 tanggal 25 Agustus 2021. Pedoman Audit Internal disusun dengan 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 International Auditor* (IIA).

Piagam Audit Internal bersifat mengikat bagi seluruh jajaran dalam lingkungan Perseroan dan telah ditandatangani oleh Direksi dan Dewan Komisaris.

### Internal Audit Unit Charter

The Internal Audit Unit operates independently, guided by the Company's Internal Audit Charter No. 1466/IAO/DMT-b11000000/VIII/2021 dated August 25, 2021. The Internal Audit Guidelines are prepared in accordance with the Financial Services Authority Regulation No. 56/POJK.04/2015 on the Establishment and Guidelines for Preparing the 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.

### Pihak yang Mengangkat dan Memberhentikan Unit Audit Internal

Kepala Unit Audit Internal/*Vice President Internal Audit* diangkat dan diberhentikan oleh Direktur Utama atas persetujuan Dewan Komisaris. Setiap kali pengangkatan, penggantian, atau pemberhentian *Vice President Internal Audit* wajib dilaporkan kepada Otoritas Jasa Keuangan.

### Appointment and Dismissal of Internal Audit Unit

The Head of Internal Audit Unit/Vice President of Internal Audit is appointed and dismissed by the President Director with the approval of the Board of Commissioners. Any appointment, replacement, or dismissal of the Vice President of Internal Audit must be reported to the Financial Services Authority.

### Struktur dan Kedudukan Unit Audit Internal

Struktur dan kedudukann Unit Audit Internal diuraikan 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.
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

### Structure and Position of Internal Audit Unit

The structure and position of Internal Audit Unit are outlined 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 President Director of the Company with the approval of the Board of Commissioners.
3. The President Director 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

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*.

Pada tahun 2024, komposisi Unit Audit Internal terdiri dari 8 orang, dengan perincian 1 Ketua Unit Audit Internal, 2 orang *Manager* Audit Internal, dan 5 orang Staf Auditor.

## Persyaratan Auditor Internal

Persyaratan yang harus oleh seorang Auditor Internal di 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.

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.

In 2024, the composition of the Internal Audit Unit consisted of 8 members, comprising 1 Head of the Internal Audit Unit, 2 Internal Audit Managers, and 5 Audit Staff.

## Requirements for Internal Auditor

The requirements that an Internal Auditor in the Company must fulfill 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 (SPAI) and IPPF released by the IIA.
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. Memahami prinsip-prinsip GCG dan manajemen risiko.
11. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus-menerus.

10. Understanding the principles of good corporate governance 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***

| Kewarganegaraan<br>Citizenship | Jenis Kelamin<br>Gender | Usia<br>Age | Domisili<br>Domicile |
|---|---|---|---|
| Indonesia<br>Indonesian | Pria<br>Male | 37 tahun<br>37 years old | Jakarta |

### Dasar Hukum Pengangkatan dan Periode Menjabat / Legal Basis of Appointment and Term of Office

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).

### Riwayat Pendidikan / Educational Background

Sarjana Akuntansi dari Universitas Indonesia.

Bachelor's degree in accounting from Universitas Indonesia.

### Sertifikasi Keahlian / 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 / Work Experience

*Manager Financial Audit* Perseroan (2015–2023).

Financial Audit Manager of the Company (2015–2023).

### Rangkap Jabatan / Concurrent Position

Sekretaris Komite Audit PST Perseroan (sejak 2020).

Secretary of PST Audit Committee of the Company (since 2020).

### Hubungan Afiliasi / Affiliation

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 Unit Audit Internal

Unit Audit Internal memiliki tugas dan tanggung jawab sebagai berikut.

1. 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/ mengomunikasikan program tersebut kepada Direktur Utama untuk melakukan peninjauan serta memberikan persetujuan dan sekaligus penetapannya yang sebelumnya ditinjau terlebih dahulu oleh Komite Audit.
2. Melakukan kajian ulang Piagam Audit Internal minimal 3 tahun sekali kepada Dewan Komisaris untuk mendapatkan persetujuan sebelum ditetapkan oleh Direktur Utama.
3. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen, termasuk memelihara/menjaga dan meningkatkan profesionalisme staf audit dengan pengetahuan, keterampilan, pengalaman yang cukup, dan mendorong untuk memperoleh sertifikasi profesional.
4. Menguji dan mengevaluasi kecukupan pelaksanaan pengendalian Internal dan sistem manajemen risiko sesuai dengan kebijakan Perseroan.
5. Memberikan layanan *assurance* dan konsultasi yang dibutuhkan oleh manajemen Perseroan yang sifat cakupan penugasannya telah disepakati.
6. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, dan kegiatan lainnya.
7. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris dan/atau Komite Audit.
8. Bekerja sama dengan Komite Audit dengan berlandaskan kode etik, prinsip dan standar profesi Audit Internal.
9. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang telah direkomendasikan.
10. Memberikan saran perbaikan dan informasi objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen Perseroan.
11. Menyusun program untuk mengevaluasi mutu kegiatan Audit Internal yang dilakukannya.
12. Melakukan pemeriksaan khusus apabila diperlukan (audit khusus).

## Rapat Unit Audit Internal

Unit Audit Internal wajib menyelenggarakan rapat, baik internal maupun dengan Dewan Komisaris, Direksi, dan Komite Audit minimal 1 kali dalam sebulan dan dapat dilaksanakan sewaktu-waktu sesuai kebutuhan. Sepanjang tahun 2024, Unit Audit Internal telah melaksanakan rapat

## Duties and Responsibilities of Internal Audit Unit

The Internal Audit Unit has the following duties and responsibilities.

1. Creating an annual audit and non-audit work program based on the risk-based audit method, including a number of risks or controls that are of concern to the management, and proposing/communicating the program to the President Director for review, approval, and at the same time its implementation which was previously reviewed by the Audit Committee.
2. Reviewing the Internal Audit Charter at least once every 3 years to the Board of Commissioners for approval before being appointed by the President Director.
3. Providing suggestions for improvement and objective information on audited activities at all levels of management, including maintaining and improving the professionalism of audit staff with sufficient knowledge, skills, experience, and encourage them to obtain professional certification.
4. Testing and evaluating the adequacy of the implementation of the internal control and risk management system in accordance with the Company's policies.
5. Providing assurance and consulting services required by the management of the Company whose scope of assignment has been agreed upon.
6. Conducting inspections and assessments of efficiency and effectiveness in finance, accounting, operations, human resources, marketing, information technology, and other activities.
7. Preparing a report on the audit results and submit the report to the President Director and the Board of Commissioners and/ or the Audit Committee.
8. Cooperating with the Audit Committee based on the code of ethics, principles, and standards of the Internal Audit profession.
9. Monitoring, analyzing, and reporting on the implementation of the recommended follow-up improvements.
10. Providing suggestions for improvement and objective information on activities that are audited at all levels of the Company's management.
11. Developing a program to evaluate the quality of the Internal Audit activities.
12. Conducting special inspections if necessary (special audits).

## Internal Audit Unit's Meetings

The Internal Audit Unit is required to hold meetings, both internally and with the Board of Commissioners, Board of Directors, and Audit Committee, at least once a month and as needed. Throughout 2024, the Internal Audit Unit conducted 19 meetings. These meetings were held with

sebanyak 19 kali. Rapat tersebut dilaksanakan bersama Dewan Komisaris, Direksi, dan Komite Audit dengan agenda pemantauan pengendalian internal dan rencana tindak lanjut atas hal-hal yang perlu menjadi perhatian Manajemen.

the Board of Commissioners, Board of Directors, and Audit Committee to monitor internal controls and discuss follow-up plans on matters requiring management's attention.

## Pengembangan Kompetensi Unit Audit Internal

Perseroan mengikutsertakan Unit Audit Internal dalam berbagai kegiatan pengembangan kompetensi, baik yang dilakukan melalui pelatihan maupun pendidikan, untuk meningkatkan wawasan dan kompetensi Unit Audit Internal secara berkesinambungan. Informasi terkait program pengembangan kompetensi yang diikuti oleh Unit Audit Internal sepanjang tahun 2024 diuraikan sebagai berikut.

## Competency Development of Internal Audit Unit

The Company involves the Internal Audit Unit in various competency development activities, including training and education, to continuously enhance its knowledge and skills. Details regarding the competency development programs attended by the Internal Audit Unit throughout 2024 are outlined as follows.

| **Program yang Diikuti**<br>Program Attended | **Penyelenggara**<br>Organizer |
|---|---|
| Pernyataan Standar Akuntansi Keuangan Terkini sesuai dengan Konvergensi International *Financial Reporting Standards*<br>Latest Financial Accounting Standards Statement in Accordance with the Convergence of International Financial Reporting Standards | Ikatan Akuntan Indonesia<br>Indonesian Institute of Accountants |
| Forum Penguatan Fungsi *Governance Risk and Compliance*: Diseminasi Standar Audit Internal Terkini<br>Forum on Strengthening the Governance, Risk, and Compliance Function: Dissemination of the Latest Internal Audit Standards | Otoritas Jasa Keuangan<br>Financial Services Authority |
| *Qualified Risk Management*<br>Qualified Risk Management | Center for Risk Management Studies |

## Pelaksanaan Tugas Unit Audit Internal

Unit Internal Audit telah melaksanakan 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

The Internal Audit Unit has conducted several activities, including audits of the Company's core operational activities, specific business processes, and synergy audit programs in collaboration with the Parent Entity. In its implementation, the Internal Audit Unit also provides consulting services to relevant units while maintaining independence and objectivity.

# Akuntan Publik
Public Accountant

Perseroan menggunakan jasa akuntan publik untuk melakukan pemeriksaan atau mengaudit Laporan Keuangan agar sesuai dengan Standar Akuntansi Keuangan yang berlaku di Indonesia. Hal ini dilakukan untuk menjamin bahwa informasi dan data yang disampaikan dalam Laporan Keuangan Perseroan bersifat akuntabel, independen, dan wajar kepada Pemegang Saham, regulator, serta pemangku

The Company engages a public accountant to examine or audit the Financial Statements to ensure compliance with the applicable Financial Accounting Standards in Indonesia. This is carried out to guarantee that the information and data presented in the Company's Financial Statements are accountable, independent, and fair for Shareholders, regulators, and other stakeholders. These

kepentingan lainnya. Standar Akuntansi Keuangan ini menjadi pedoman penyusunan Laporan Keuangan di samping Surat 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 Laporan Keuangan Perseroan dilakukan sesuai dengan standar profesional akuntan publik, mencakup pengujian, pemeriksaan, evaluasi laporan keuangan, dan memastikan kesesuaiannya dengan standar akuntansi keuangan. Dalam prosesnya, kantor akuntan publik mengadakan sesi diskusi dengan manajemen untuk mengklarifikasi pernyataan dalam Laporan Keuangan. Jika ditemukan ketidaksesuaian, kantor akuntan publik wajib melaporkannya kepada manajemen untuk ditindaklanjuti. Manajemen bertanggung jawab memberikan persetujuan atas kertas kerja kantor akuntan publik, yang dapat digunakan untuk pengkajian lebih lanjut oleh otoritas terkait.

## Mekanisme Penunjukan Akuntan Publik

Penunjukan kantor akuntan publik sebagai auditor eksternal dilakukan melalui mekanisme RUPS Tahunan. Proses penunjukan kantor akuntan publik diawali dengan rekomendasi dari Komite Audit, yang mempertimbangkan pendapat Dewan Komisaris sebelum disampaikan kepada para Pemegang Saham untuk disetujui. Kantor akuntan publik yang ditunjuk bertugas secara independen untuk mengaudit Laporan Keuangan Tahunan Perseroan dan memberikan opini profesional atas kesesuaian penyajian laporan tersebut dengan standar akuntansi keuangan yang berlaku di Indonesia.

Untuk memastikan objektivitas dan kualitas audit, Perseroan memilih kantor akuntan publik dan akuntan publik yang tidak memiliki potensi benturan kepentingan dengan manajemen atau pejabat di berbagai level organisasi. Dengan demikian, integritas hasil pemeriksaan dapat dijaga, sekaligus memastikan Laporan Keuangan mencerminkan kondisi keuangan perusahaan secara transparan dan akuntabel.

Financial Accounting Standards serve as guidelines for preparing Financial Statements, in addition to the Decree of the Chairman of Capital Market and Financial Institution Supervisory Agency No. KEP-347/BL/2012 on the Guidelines for the Presentation and Disclosure of Financial Statements of Issuers or Public Companies.

## External Audit Procedures and Audit Standards

The audit of the Company's Financial Statements is conducted in accordance with professional public accounting standards, encompassing testing, examination, financial statements evaluation, and ensuring compliance with financial accounting standards. During the process, the public accounting firm holds discussion sessions with management to clarify statements in the Financial Statements. If any discrepancies are found, the public accounting firm must report them to management for follow-up actions. Management is responsible for approving the public accounting firm's working papers, which may be subject to further review by relevant authorities.

## Mechanism for Appointing a Public Accountant

The appointment of a public accounting firm as an external auditor is carried out through the Annual GMS. The selection process begins with a recommendation from the Audit Committee, which considers input from the Board of Commissioners before presenting it to Shareholders for approval. The appointed public accounting firm operates independently to audit the Company's Annual Financial Statements and provide a professional opinion on the conformity of their presentation with the applicable financial accounting standards in Indonesia.

To ensure objectivity and audit quality, the Company selects public accounting firms and public accountants who do not have potential conflicts of interest with management or officials at various levels of the organization. This approach safeguards the integrity of the audit results while ensuring that the Financial Statements transparently and accountably reflect the Company's financial condition.

## Daftar Kantor Akuntan Publik dan Akuntan Publik Periode 4 Tahun Terakhir

Nama kantor akuntan publik dan akuntan publik yang melakukan audit atas Laporan Keuangan Konsolidasian Perseroan selama 5 tahun terakhir sebagai berikut.

## List of Public Accounting Firms and Public Accountants in the Last 4 Years

The names of public accounting firms and public accountants that have audited the Company's Consolidated Financial Statements over the past 5 years are as follows.

| Tahun Buku<br>Fiscal Year | Kantor Akuntan Publik<br>Public Accounting Firm | Nama Akuntan<br>Accountant's Name | Opini<br>Opinion |
|---|---|---|---|
| 2024 | Purwantono, Sungkoro & Surja (*a member firm of* Ernst & Young Global Limited) | Hanni Widyastuti Sugianto, CPA | Wajar dalam semua hal yang material<br>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<br>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<br>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<br>Fair in all material respects |

## Jasa Lain yang Diberikan

Terdapat jasa lain yang diberikan oleh Kantor Akuntan Publik Purwantono, Sungkoro & Surja (*a member firm of* Ernst & Young Global Limited), yaitu jasa *limited review* atas Laporan Keuangan Konsolidasian Perseroan untuk periode 6 bulan yang berakhir pada tanggal 30 Juni 2024.

## Other Services Provided

The Public Accounting Firm Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited) also provided a limited review service for the Company's Consolidated Financial Statements for the 6 month period ending June 30, 2024.

# Sistem Pengendalian Internal
## Internal Control System

Sistem pengendalian internal adalah proses berkelanjutan yang melibatkan manajemen dan seluruh karyawan Perseroan untuk memastikan pengelolaan yang sesuai dengan kebijakan, mendukung pencapaian tujuan, serta memitigasi risiko bisnis signifikan. Sistem ini juga berfungsi mencegah penyimpangan kebijakan strategis dan operasional serta memastikan kepatuhan terhadap hukum dan peraturan yang berlaku.

Kerangka pengendalian internal di Perseroan meliputi:
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 sumber daya manusia; dan
   c. Perhatian dan arahan yang dilakukan oleh Direksi;

The internal control system is a continuous process involving management and all employees to ensure that operations align with company policies, support the achievement of objectives, and mitigate significant business risks. This system also serves to prevent deviations from strategic and operational policies while ensuring compliance with applicable laws and regulations.

The Company's internal control framework consists of:
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 human resource development; and
   c. Guidance and direction provided by the Board of Directors;

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; dan
5. 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.

## Pengendalian Keuangan dan Operasional

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.

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; and
5. 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.

## Financial and Operational Controls

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. Dokumentasi yang Baik atas Kejadian dan Transaksi Pengendalian
   Setiap kejadian dan transaksi dalam Perseroan didokumentasikan dengan baik sebagai bukti dasar keterjadian dan kewajaran transaksi.

## Tinjauan atas Efektivitas Pengendalian Internal

Mitratel secara konsisten melakukan tinjauan terhadap efektivitas sistem pengendalian internal guna memastikan pelaksanaannya berjalan optimal di seluruh jenjang organisasi. Proses ini melibatkan beberapa pihak dengan tanggung jawab 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 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; dan
   c. Menyusun rencana tindak lanjut untuk meningkatkan efektivitas sistem pengendalian internal.

## Pernyataan Dewan Komisaris dan Direksi atas Penerapan Sistem Pengendalian Internal

Berdasarkan penilaian untuk tahun 2024, Dewan Komisaris dan Direksi Perseroan menilai bahwa sistem pengendalian internal yang sudah berjalan saat ini telah memenuhi standar untuk memastikan tingkat efektivitas, efisiensi, keandalan, keamanan, dan kepatuhan terhadap peraturan perundang-undangan. Selain itu, tidak ditemukan kelemahan yang material dalam sistem pengendalian internal pada masing-masing unit bisnis karena seluruh temuan serta penyimpangan dalam operasional Perseroan telah ditangani dan diselesaikan dengan semestinya.

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.

## Review of Internal Control's Effectiveness

Mitratel consistently reviews the effectiveness of its internal control system to ensure optimal implementation across all organizational levels. This process involves several parties with the following responsibilities.

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 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; and
   c. Develop follow-up plans to enhance the effectiveness of the internal control system.

## Statement of the Board of Commissioners and Board of Directors on the Implementation of Internal Control System

Based on the 2024 assessment, the Board of Commissioners and the Board of Directors of the Company assess that the existing internal control system meets the required standards to ensure effectiveness, efficiency, reliability, security, and compliance with applicable laws and regulations. Furthermore, no material weaknesses were found in the internal control system across business units, as all operational findings and deviations have been properly addressed and resolved.

# Sistem Manajemen Risiko
## Risk Management System

Dalam menjalankan aktivitas usaha, Perseroan menghadapi berbagai risiko internal dan eksternal yang berpotensi menghambat pencapaian tujuan. Untuk mengelola risiko tersebut, Perseroan menerapkan proses manajemen risiko secara menyeluruh, meliputi identifikasi, penilaian tingkat risiko, penyusunan program mitigasi, serta monitoring dan pengendalian secara berkelanjutan.

In conducting its business activities, the Company faces various internal and external risks that could potentially hinder the achievement of its objectives. To manage these risks, the Company implements a comprehensive risk management process, which includes risk identification, risk assessment, mitigation program development, and continuous monitoring and control.

### Kebijakan Manajemen Risiko

Manajemen risiko Perseroan didasarkan pada 2 kebijakan utama, yaitu:

1. Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/HK 200/JDMT-1063000/2021 tentang Pengelolaan Risiko Perusahaan *Enterprise Risk Management* (ERM) Mitratel Group, yang ditetapkan pada tanggal 17 Desember 2021; dan
2. 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, yang ditetapkan pada 23 September 2022.

Selain itu, standardisasi manajemen risiko Perseroan mengacu pada ISO 31000:2018 *Risk Management – Principles and Guidelines*, yang mencakup 3 komponen utama, yaitu:

1. Prinsip sebagai fondasi bagaimana manajemen risiko berjalan untuk menjamin tercipta dan terlindunginya nilai;
2. Kerangka kerja yang mengatur komitmen atas peran dan pembagian fungsi manajemen risiko;
3. Proses yang menjelaskan aktivitas/tahapan dalam melakukan manajemen risiko. Proses manajemen risiko terdiri dari 6 proses yaitu:
   a. Penetapan konteks, mulai dari lingkup, konteks, dan kriteria;
   b. *Risk assessment* yang terdiri dari:
      - *Risk identification;*
      - *Risk analysis;* dan
      - *Risk evaluation;*
   c. *Risk treatment;*
   d. Komunikasi dan konsultasi;
   e. Monitoring dan *review*; dan
   f. Pencatatan dan pelaporan.

### Risk Management Policy

The Company's risk management is based on 2 key policies:

1. Board of Directors Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.002/HK 200/JDMT-1063000/2021 on Enterprise Risk Management (ERM) of Mitratel Group, established on December 17, 2021; and
2. Regulation of Director of Finance and Risk Management of PT Dayamitra Telekomunikasi Tbk No. C.Tel.001/HK 200/JDMT-1074000/2022 on Guidelines for the Implementation of Enterprise Risk Management (ERM) of Mitratel Group, established on September 23, 2022.

Furthermore, the Company's risk management standardization refers to ISO 31000:2018 Risk Management – Principles and Guidelines, which consists of 3 main components:

1. Principles as the foundation for how risk management operates to ensure the creation and protection of value;
2. Framework that defines commitments regarding roles and responsibilities in risk management;
3. Process that outlines the activities/stages of risk management. Risk management process consists of 6 steps:
   a. Context establishment, covering scope, context, and criteria;
   b. Risk assessment, which includes:
      - Risk identification;
      - Risk analysis; and
      - Risk evaluation;
   c. Risk treatment;
   d. Communication and consultation;
   e. Monitoring and review; and
   f. Recording and reporting.

Dalam kerangka *enterprise risk management*, manajemen risiko menjadi bagian integral dari operasional setiap unit kerja. Proses ini melibatkan seluruh lapisan organisasi, termasuk manajemen dan karyawan, untuk secara proaktif mengidentifikasi kejadian atau potensi kejadian yang dapat menimbulkan kerugian serta mengelolanya secara menyeluruh.

Untuk memastikan manajemen risiko terintegrasi secara menyeluruh ke dalam proses bisnis dan operasional Perseroan, telah dilakukan sejumlah langkah strategis, di antaranya:
1. Melakukan pembaruan kebijakan/prosedur/manual;
2. Mengembangkan aplikasi sistem informasi manajemen risiko yang terintegrasi;
3. Meningkatkan kualitas dan konsistensi *risk profile* dan *risk register*; dan
4. Meningkatkan kapabilitas, *awareness*, dan *culture* terkait manajemen risiko di Perseroan.

Within the Enterprise Risk Management (ERM) framework, risk management is an integral part of every business unit's operation. This process involves all levels of the organization, including management and employees, in proactively identifying events or potential events that may lead to losses and managing them comprehensively.

To ensure that risk management is fully integrated into the Company's business processes and operations, several strategic initiatives have been implemented, including:
1. Updating policies, procedures, and manuals;
2. Developing an integrated risk management information system application;
3. Enhancing the quality and consistency of risk profiles and risk registers; and
4. Improving capabilities, awareness, and corporate culture related to risk management.

## *Risk Awareness Culture*

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*; dan
3. Mendukung tercapainya target kinerja Perseroan.

*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:

## Risk Awareness Culture

As part of Telkom Group's strategic plan, particularly in strengthening the risk management function, enhancing the risk awareness culture is a crucial element in supporting the achievement of the Company's targets and objectives.

A strong risk awareness culture provides various benefits, including:
1. Strengthening the organization's capability to manage risks in a measurable manner;
2. Improving compliance with Corporate Governance Compliance principles; and
3. Supporting the achievement of the Company's performance targets.

This risk awareness culture also reflects the implementation of AKHLAK core values, particularly COMPETENT value, which represents a commitment to continuous learning and capability development. To realize this, the risk awareness program is designed into 3 categories, as follows:

| **Kategori Program**<br>Program Category | **Implementasi**<br>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.<br>• Mitratel melakukan penguatan manajemen risiko melalui program pelatihan ataupun sertifikasi yang relevan yang diikuti oleh Kepala Unit dan Manajemen Entitas Anak.<br>• 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 a strong commitment to risk management implementation.<br>• Mitratel strengthens risk management through relevant training and certification programs attended by Unit Heads and Subsidiary Management.<br>• Mitratel organizes webinar programs featuring external experts, including consultants, practitioners, and academics. |

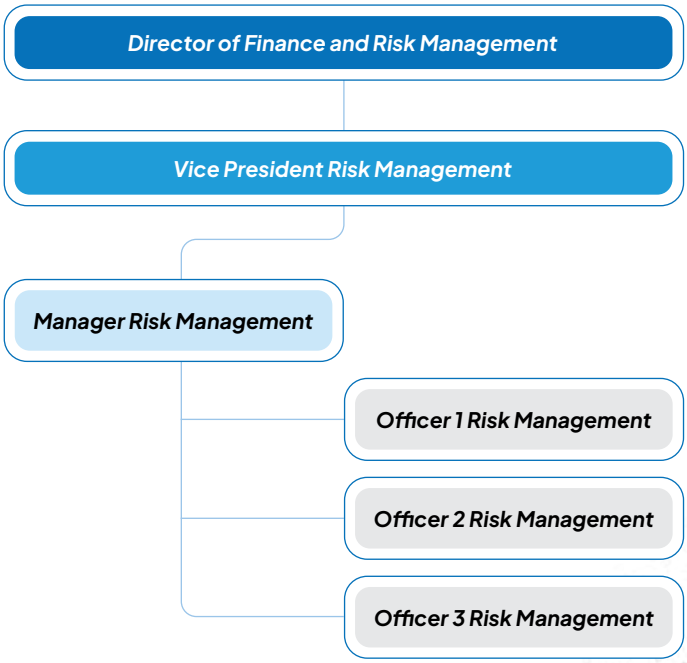
| Kategori Program<br>Program Category | Implementasi<br>Implementation | |
|---|---|---|
| ***People Journey*** | • Melakukan komunikasi dengan jelas (*compile story*) di mana Departemen Manajemen Risiko Mitratel secara intensif melakukan *advisory* dan juga *coaching* terhadap unit dan Entitas Anak dalam rangka penguatan manajemen risiko melalui beberapa *platform*, di antaranya portal Mitratel, Whatsapp Blast, dan Telegram Channel.<br>• Melakukan sosialisasi dan survei terkait *risk awareness*. | • Clearly communicating (compile story), where Mitratel's Risk Management Department intensively provides advisory and coaching to units and Subsidiaries to strengthen risk management through various platforms, such as the Mitratel portal, WhatsApp Blast, and Telegram Channel.<br>• Conducting socialization 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.<br>• Mengadakan *workshop* terkait manajemen risiko.<br>• Menerapkan identifikasi risiko dalam setiap pengambilan keputusan. | • Creating a shared commitment among company leaders. Managers play a crucial role in communicating and influencing employee behavior to implement risk management effectively.<br>• Organizing workshops on risk management.<br>• Implementing risk identification in every decision-making process. |

## Struktur Organisasi Pengelola Manajemen Risiko

Perseroan memiliki Departemen Manajemen Risiko yang dibentuk berdasarkan Peraturan Direksi No. PD.042/HC1/DMT-10000000/XII/2021 tentang Organisasi Perusahaan. Unit Manajemen Risiko bertanggung jawab atas pengembangan dan pengelolaan proses bisnis, pengelolaan risiko, serta penerapan ERM yang efektif di lingkungan perusahaan. Pada tahun 2024, Departemen Manajemen Risiko didukung oleh 5 pegawai. Adapun struktur pengelola manajemen risiko Perseroan ditunjukkan sebagai berikut.

## Risk Management's Organizational Structure

The Company has a Risk Management Department established based on the Board of Directors Regulation No. PD.042/HC1/DMT-10000000/XII/2021 on Corporate Organization. The Risk Management Unit is responsible for developing and managing business processes, risk management, and the effective implementation of ERM within the Company. In 2024, the Risk Management Department was supported by 5 employees. The Company's risk management organizational structure is presented as follows.



## Tugas dan Tanggung Jawab Departemen Manajemen Risiko

Uraian mengenai tugas dang tanggung jawab dari Departemen Manajemen Risiko diuraikan sebagai berikut.

## Duties and Responsibilities of Risk Management Department

The duties and responsibilities of Risk Management Department are outlined as follows.

| Jabatan<br>Position | Tugas dan Tanggung Jawab<br>Duties and Responsibilities | |
|---|---|---|
| ***Vice President Risk Management*** | • Merancang sistem manajemen risiko dan proses bisnis yang dapat diaplikasikan oleh setiap unit.<br>• Melakukan evaluasi secara berkala terhadap semua proses bisnis semua unit yang ada di Mitratel.<br>• Mengusulkan target dari manajemen risiko dan proses bisnis yang dimasukkan ke dalam kontrak manajemen.<br>• Melakukan tinjauan dan finalisasi profil risiko Perseroan untuxk pemangku kepentingan.<br>• Menghadiri rapat berkala dengan Direksi dan seluruh *Senior Leader* di tiap unit.<br>• Membuat laporan manajemen untuk didistribusikan ke unit dan Direktur terkait.<br>• Memastikan sosialisasi tentang isu-isu manajemen risiko dan proses bisnis dan melakukan mitigasi/rekomendasi ke masing-masing unit ataupun terkait manajemen risiko.<br>• Memberikan usulan terkait dengan kompetensi dan *manpower planning* yang dapat menunjang berjalannya proses bisnis.<br>• Menerima usulan-usulan dari berbagai unit terkait dengan profil risiko dan proses bisnis.<br>• Mengidentifikasi risiko atas kemungkinan terjadinya ketidakpastian yang berdampak terhadap Laporan Keuangan dan kinerja Perseroan, serta menidentifikasi mitigasi risiko untuk meminimalisir dampak ketidakpastian tersebut.<br>• Mengelola dana terkait aktivitas manajemen risiko dan *business process effectiveness.* | • Designing a risk management system and business processes that can be applied by each unit.<br>• Conducting periodic evaluations of all business processes across all units within Mitratel.<br>• Proposing risk management and business process targets to be incorporated into the management contract.<br>• Reviewing and finalizing the Company's risk profile for stakeholders.<br>• Attending regular meetings with the Board of Directors and Senior Leaders of each unit.<br>• Preparing management reports for distribution to relevant units and Directors.<br>• Ensuring the dissemination of risk management and business process issues and providing mitigation strategies/recommendations to each unit or related to risk management.<br>• Providing recommendations regarding competency and manpower planning to support business process implementation.<br>• Receiving proposals from various units related to risk profiles and business processes.<br>• Identifying risks related to potential uncertainties that could impact the Xompany's Financial Statements and performance, as well as identifying risk mitigation strategies to minimize these uncertainties.<br>• Managing funds related to risk management activities and business process effectiveness. |
| ***Manager Risk Management*** | • Meninjau, merevisi, melakukan sosialisasi, dan presentasi *draft* profil risiko berdasarkan usulan dan masukan setiap unit.<br>• Meninjau, merevisi, melakukan sosialisasi, dan presentasi *draft* Laporan Pengendalian Risiko.<br>• Melakukan sosialisasi dan presentasi pembuatan *risk register* ke seluruh unit Mitratel.<br>• Meninjau *draft risk register* unit Mitratel dan membuat ringkasan atas *draft risk register* yang sudah direvisi seluruh unit.<br>• Meninjau Laporan Progress *Roadmap Risk Management* Mitratel.<br>• Mengelola dan melaksanakan rencana kerja *(roadmap)* ERM untuk Mitratel Group.<br>• Memfasilitasi proses audit eksternal dalam proses penilaian efektivitas pengelolaan risiko *(risk maturity assessment).*<br>• Melakukan penyusunan serta pengembangan kebijakan ERM, termasuk Panduan Dasar ERM (PD ERM), Panduan Pelaksanaan ERM (PR ERM), dan Petunjuk Pelaksanaan *Risk Assessment*.<br>• Melakukan penyusunan *guideline* untuk menentukan langkah-langkah pengelolaan risiko *(risk treatment)* yang harus diambil setiap tahun.<br>• Melakukan penyusunan dan pengembangan arsitektur manajemen risiko, termasuk *risk appetite,* kriteria penerimaan risiko *(risk acceptance criteria),* toleransi risiko *(risk tolerance),* dan kapasitas risiko *(risk capacity).*<br>• Melakukan penyusunan dan pengembangan indicator risiko utama *(key risk indicator)* untuk unit bisnis.<br>• Menganalisis dan mengelola pengembangan serta pemutakhiran alat-alat *(tools)* dan dukungan aplikasi ERM, seperti ERM *Online* dan panduan pelaksanaannya.<br>• Melakukan *risk review* atas justifikasi bisnis, justifikasi anggaran, proses operasional dan pengecekan kelayakan program dan meninjau nota regularisasi dan laporan rupa-rupa pengecualian. | • Reviewing, revising, disseminating, and presenting the draft risk profile based on suggestions and input from each unit.<br>• Reviewing, revising, disseminating, and presenting the draft Risk Control Report.<br>• Conducting dissemination and presentation on the development of a risk register to all Mitratel units.<br>• Reviewing the draft risk register of Mitratel units and summarizing the revised draft risk registers of all units.<br>• Reviewing the Progress Report on Mitratel's Risk Management Roadmap.<br>• Managing and implementing the Enterprise Risk Management (ERM) roadmap for Mitratel Group.<br>• Facilitating external audit processes in assessing the effectiveness of risk management (risk maturity assessment).<br>• Developing and updating ERM policies, including the Basic ERM Guide (PD ERM), ERM Implementation Guide (PR ERM), and Risk Assessment Guidelines.<br>• Preparing guidelines for determining annual risk management (risk treatment) actions.<br>• Developing and updating the risk management architecture, including risk appetite, risk acceptance criteria, risk tolerance, and risk capacity.<br>• Establishing and refining key risk indicators (KRI) for business units.<br>• Analyzing and managing the development and updating of ERM tools and application support, such as ERM Online and its implementation guidelines.<br>• Conducting risk reviews on business justifications, budget justifications, operational processes, and feasibility checks for programs, as well as reviewing regularization notes and various exception reports. |

| Jabatan<br>Position | Tugas dan Tanggung Jawab<br>Duties and Responsibilities | |
|---|---|---|
| | • Mengelola perencanaan teknis dan pelaksanaan program *risk culture* termasuk program peningkatan *risk culture awareness*.<br>• Merencanakan teknis pelaksanaan pelatihan dan sertifikasi di bidang manajemen risiko, serta mengelola dan mengoordinasikan seluruh tahap pelaksanaannya.<br>• Memberi dukungan kepada Tim *Revenue Assurance* dalam upaya pencegahan dan perbaikan atas potensi kebocoran pendapatan di unit bisnis.<br>• Memfasilitasi komunikasi dan berkolaborasi dengan semua unit untuk berbagai informasi risiko dan internalisasi budaya manajemen risiko. | • Managing technical planning and implementation of risk culture programs, including initiatives to enhance risk culture awareness.<br>• Planning and executing training and certification programs in risk management, as well as managing and coordinating all stages of their implementation.<br>• Providing support to the Revenue Assurance Team in efforts to prevent and rectify potential revenue leakage in business units.<br>• Facilitating communication and collaboration with all units to share risk-related information and internalize a risk management culture. |

## Pelatihan dan Sertifikasi Profesi Anggota Departemen Manajemen Risiko

Departemen Manajemen Risiko terdiri dari para profesional yang kompeten di bidangnya. Pada tahun 2024, Departemen Manajemen Risiko diperkuat oleh 5 anggota yang telah memperoleh pelatihan dan sertifikasi profesional di bidang manajemen risiko, sebagaimana ditunjukkan sebagai berikut.

## Training and Professional Certification of the Risk Management Department's Members

The Risk Management Department consists of professionals who are competent in their fields. In 2024, the Risk Management Department was strengthened by 5 members who had obtained professional training and certification in risk management, as shown below.

| Nama<br>Name | Jabatan<br>Position | Pelatihan/Sertifikasi<br>Training/Certification | Lembaga Sertifikasi<br>Certification Body | Tahun Perolehan<br>Year Obtained | Status<br>Status |
|---|---|---|---|---|---|
| Alex Iskandar Yapis | *Vice President Risk Management* | ERM Training and Certified Risk Management | Sertifikasiku | 2022 | Aktif<br>Active |
| | | Pelatihan *Risk Management Quantitative Tool*<br>Training on Risk Management Quantitative Tool | Indonesia Risk Management Professional Association | 2023 | - |
| Hikmat Erdiansyah | *Manager Risk* | ERM Training and Certified Risk Management | Sertifikasiku | 2022 | Aktif<br>Active |
| | | Pelatihan *Risk Management Quantitative Tool*<br>Training on Risk Management Quantitative Tool | Indonesia Risk Management Professional Association | 2023 | - |
| Aditya Priyantoro | *Officer 1 Enterprise Risk Management* | *Workshop* Penerapan dan Pelaporan Manajemen Risiko BUMN dan Anak Perusahaan BUMN<br>Workshop on Implementation and Reporting of Risk Management of SOEs and SOE Subsidiaries | Telkom Corporate University Center | 2023 | - |
| | | Menavigasi Masa Depan BUMN Melalui Manajemen Risiko, Pengendalian Internal, dan Integrasi ESG<br>Navigating the Future of SOEs through Risk Management, Internal Control, and ESG Integration | PWC | 2023 | - |
| | | *Certified Risk Professional* | TAP CAPITAL | 2024 | Aktif<br>Active |
| | | Pelatihan Awareness & Internal Audit ISO 27001:2022<br>Training on Awareness & Internal Audit ISO 27001:2022 | ADHERE | 2024 | - |

| Nama<br>Name | Jabatan<br>Position | Pelatihan/Sertifikasi<br>Training/Certification | Lembaga Sertifikasi<br>Certification Body | Tahun Perolehan<br>Year Obtained | Status<br>Status |
|---|---|---|---|---|---|
| Nur Haerdiyanti Syahnur | *Officer 3 Risk Culture and Support* | Menavigasi Masa Depan BUMN Melalui Manajemen Risiko, Pengendalian Internal, dan Integrasi ESG<br>Navigating the Future of SOEs through Risk Management, Internal Control, and ESG Integration | PWC | 2023 | - |
| | | Pelatihan Enterprise Risk Management Fundamentals<br>Training on Enterprise Risk Management Fundamentals | Center for Risk Management & Sustainability | 2024 | - |

## Pelaksanaan Kegiatan Departemen Manajemen Risiko

Pada tahun 2024, Departemen Manajemen Risiko telah melaksanakan tugas dan tanggung jawabnya dalam mengelola berbagai risiko di Perseroan, meliputi:

1. Melakukan tinjauan dan finalisasi *risk factor* untuk RJPP 2023–2027;
2. Melakukan tinjauan dan finalisasi profil risiko 2024;
3. Membuat Laporan Manajemen kepada Direksi dan Komite Evaluasi dan Monitoring Perencanaan dan Risiko;
4. Melakukan pembaruan kebijakan/prosedur/manual;
5. Melakukan *review* risiko atas justifikasi bisnis, justifikasi anggaran, proses operasional, dan kelayakan program;
6. Melakukan *checklist review* terkait kesesuaian *approval*, kelayakan program, sinergi dengan program utama, dan kelengkapan analisis risiko;
7. Melaksanakan sosialisasi sehubungan dengan terbitnya Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
8. Menghadiri rapat berkala dengan Direksi dan seluruh *Senior Leader* di tiap unit;
9. Memberi dukungan kepada Tim *Revenue Assurance* dan *Budget Review Capital Expenditure* dalam upaya pencegahan potensi risiko dan isu-isu manajemen risiko;
10. Monitoring dan evaluasi atas efektivitas mitigasi risiko melalui aplikasi *Enterprise Risk Management Online* (ERM *Online*) yang digunakan oleh seluruh unit untuk pengelolaan *risk register*;
11. Mengevaluasi/diskusi dan memberikan nasihat secara *one-on-one* dengan pemilik risiko sesuai kebutuhan;
12. Melakukan pemantauan dan penilaian pengelolaan risiko di unit bisnis;
13. Mengelola, melaksanakan, dan melaporkan rencana kerja (*roadmap*) ERM;

## Implementation of Risk Management Department's Activities

In 2024, the Risk Management Department carried out its duties and responsibilities in managing various risks in the Company, including:

1. Reviewing and finalizing risk factors for RJPP 2023–2027;
2. Reviewing and finalizing the 2024 risk profile;
3. Preparing Management Reports to the Board of Directors and Committee for Planning and Risk Evaluation and Monitoring;
4. Updating policies/procedures/manuals;
5. Conducting risk reviews on business justification, budget justification, operational processes, and program feasibility;
6. Conducting checklist reviews related to approval suitability, program feasibility, synergy with main programs, and completeness of risk analysis;
7. Conducting dissemination in connection with the issuance of Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
8. Attending periodic meetings with the Board of Directors and all Senior Leaders in each unit;
9. Providing support to the Revenue Assurance Team and Capital Expenditure Budget Review in efforts to prevent potential risks and risk management issues;
10. Monitoring and evaluating the effectiveness of risk mitigation through the Enterprise Risk Management Online (ERM Online) application used by all units for risk register management;
11. Evaluating/discussing and providing one-on-one advice with risk owners as needed;
12. Monitoring and assessing risk management in business units;
13. Managing, implementing, and reporting on the ERM roadmap;

14. Melaksanakan pelatihan dan sertifikasi di bidang manajemen risiko;
15. Melaksanakan program *risk culture* dan *awareness*; dan
16. Melaksanakan audit internal pelaksanaan manajemen risiko.

14. Conducting training and certification in risk management;
15. Implementing risk culture and awareness programs; and
16. Conducting internal audits of risk management implementation.

## Pengembangan Kompetensi Departemen Manajemen Risiko

Informasi terkait program pengembangan kompetensi yang diikuti oleh Departemen Manajemen Risiko sepanjang tahun 2024 diuraikan sebagai berikut.

## Competency Development of Risk Management Department

Information related to competency development programs attended by the Risk Management Department throughout 2024 is described below.

| **Program yang Diikuti**<br>Program Attended | **Penyelenggara**<br>Organizer |
|---|---|
| *Qualified Risk Management Officer* | Center for Risk Management & Sustainability |
| Pengembangan Sistem Manajemen Risiko<br>Risk Management System Development | TAP CAPITAL |
| Pelatihan Awareness & *Internal Audit* ISO 27001:2022<br>ISO 27001:2022 Awareness & Internal Audit Training | ADHERE |

## Jenis dan Mitigasi Risiko

Berdasarkan kajian yang dilakukan selama tahun 2024, risiko-risiko yang dihadapi Perseroan serta upaya mitigasinya diuraikan sebagai berikut.

## Types and Risk Mitigation

Based on the assessment conducted throughout 2024, the risks faced by the Company and their mitigation efforts are outlined as follows.

### Jenis Risiko: Risiko yang Berpengaruh Signifikan Terhadap Kelangsungan Usaha
**Type of Risk: Major Risks that Have Significant Impact on Business Continuity**

| **Risiko yang Dihadapi: Risiko persaingan dan tekanan harga yang ketat dalam industri penyewaan menara telekomunikasi.**<br>**Risk to be Faced: Risk of intense competition and price pressure in the telecommunication tower leasing Industry.** | | |
|---|---|---|
| **Dampak**<br>Impact | Tekanan persaingan dapat menimbulkan dampak merugikan yang material terhadap harga sewa dan pendapatan jasa Perseroan, dan dapat menyebabkan pelanggan lama Perseroan tidak memperbarui perjanjian sewa mereka, atau mendorong pelanggan baru untuk menyewa menara telekomunikasi dari pesaing Perseroan. | Competitive pressures may have a material adverse effect on the Company's rental prices and service revenues and may cause the Company's existing customers not to renew their lease agreements or encourage new customers to rent telecommunications towers from the Company's competitors. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler dan menara telekomunikasi terutama terkait tekanan harga yang akan terus berlangsung.<br>• Menyelaraskan strategi pemasaran untuk memenuhi kebutuhan cakupan dan kapasitas operator telekomunikasi dan selektif membangun atau mengakuisisi lokasi menara yang dapat memenuhi kapasitas, cakupan, dan ekspansi jaringan operator telekomunikasi.<br>• Meningkatkan komunikasi dengan operator telekomunikasi serta pihak lain untuk menunjukkan/menggali peluang dan manfaat yang bisa diraih dalam bekerja sama membangun hubungan bisnis yang saling menguntungkan dan adil.<br>• Menjalin kerja sama dengan mitra terbaik untuk menemukan model bisnis yang tepat dalam mengoptimalkan pemanfaatan infrastruktur menara dan bisnis terkaitnya.<br>• Mencari alternatif bisnis baru yang bisa dilakukan dengan memanfaatkan aset-aset Mitratel dengan tetap memperhatikan *healthy, profitability,* dan *growth*. | • Continuous monitoring of developments in the cellular and telecommunications tower industry, especially in relation to ongoing pricing pressures.<br>• Harmonizing marketing strategies to meet the coverage and capacity needs of telecommunications operators and selectively building or acquiring tower sites that can meet the capacity, coverage, and network expansion of telecommunications operators.<br>• Enhancing communication with telecommunications operators and other parties to show/explore the opportunities and benefits that can be achieved in working together to build a mutually beneficial and fair business relationship.<br>• Establishing cooperation with the best partners to find the right business model in optimizing the utilization of tower infrastructure and its related businesses.<br>• Looking for new business alternatives that can be done by utilizing Mitratel's assets while still paying attention to health, profitability, and growth. |

## Jenis Risiko: Risiko Usaha yang Bersifat Material Baik Secara Langsung maupun Tidak Langsung yang Dapat Memengaruhi Hasil Usaha dan Kondisi Keuangan Perseroan

Type of Risk: Material Business Risks that Can Directly or Indirectly Affect the Company's Business Results and Financial Condition

**Risiko yang Dihadapi: Sebagian besar pendapatan usaha Perseroan diperoleh dari sejumlah kecil pelanggan.**
Risk to be Faced: Most of the Company's revenues are derived from a small number of customers.

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| **Dampak** Impact | Apabila salah satu dari pelanggan tidak bersedia atau tidak mampu melaksanakan kewajibannya berdasarkan perjanjian penyewaan menara telekomunikasi dan kegagalan Perseroan dalam memperoleh perpanjangan perjanjian sewa menara telekomunikasi yang berjalan atau menegosiasikan syarat dan ketentuan yang menguntungkan atas perpanjangan tersebut dapat menyebabkan pendapatan usaha, kinerja operasi, kondisi keuangan, dan likuiditas Perseroan dapat mengalami dampak merugikan yang material. | If one of the customers is unwilling or unable to perform its obligations under the telecommunication tower lease agreement and the Company fails to obtain an extension of the current telecommunication tower lease agreement or negotiate favorable terms and conditions for such extension, the Company's revenues, operating performance, financial condition and liquidity may be materially adversely affected. |
| **Mitigasi** Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler terutama potensi merger namun seiring dengan kemungkinan tumpang tindih cakupan, entitas gabungan akan memilih untuk pindah ke menara telekomunikasi untuk memenuhi kebutuhan kapasitas atau meningkatkan cakupan secara keseluruhan.<br>• Menjaga komunikasi dengan operator telekomunikasi untuk memahami akan cakupan, kapasitas, serta peluang kolokasi.<br>• Mencari pelanggan layanan lain-lain meliputi project solution, managed service, layanan digital, dan solusi fiber.<br>• Monitoring berkelanjutan kemampuan pelanggan saat penerimaan order.<br>• Melakukan kontrak jangka panjang dengan pelanggan.<br>• Membuat kesepakatan denda pembatalan atau penghentian kontrak sebelum masa sewa habis. | • Continuous monitoring of mobile industry developments especially potential mergers but along with the possibility of overlapping coverage, the combined entity will choose to move to telecommunication towers to fulfill capacity needs or improve overall coverage.<br>• Maintaining communication with telecommunication operators to understand coverage, capacity and collocation opportunities.<br>• Seeking customers for miscellaneous services including project solutions, managed services, digital services, and fiber solutions.<br>• Continuous monitoring of customer capabilities during order acceptance.<br>• Entering into long-term contracts with customers.<br>• Making agreements on cancellation penalties or termination of contracts before the lease expires. |

**Risiko yang Dihadapi: Merger atau konsolidasi antar pelanggan Perseroan.**
Risk to be Faced: Merger or consolidation between the Company's customers.

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| **Dampak** Impact | Konsolidasi yang signifikan di antara pelanggan Perseroan dapat menyebabkan penurunan permintaan dari Perseroan yang terkonsolidasi, mengingat *site* tertentu mungkin akan menjadi tumpang tindih atau akan terdapat ruang menara telekomunikasi tambahan yang diperoleh dari konsolidasi tersebut. Selain itu, konsolidasi dapat menyebabkan penurunan belanja modal di masa depan secara keseluruhan apabila Perseroan-Perseroan yang terkonsolidasi tersebut memiliki rencana ekspansi yang serupa. Pelanggan Perseroan mungkin memutuskan untuk tidak memperpanjang perjanjian sewa dengan Perseroan akibat konsolidasi tersebut. Pengakhiran dini dalam jumlah yang signifikan akibat konsolidasi industri tersebut dapat menimbulkan dampak merugikan yang material terhadap pendapatan usaha dan arus kas Perseroan, yang pada gilirannya dapat menimbulkan dampak merugikan yang material terhadap kegiatan usaha, kondisi keuangan, kinerja operasi, dan likuiditas Perseroan. | Significant consolidation among the Company's customers may lead to a decrease in demand from the consolidated Company, as certain sites may become overlapping or there will be additional telecommunication tower space gained from such consolidation. In addition, consolidation may lead to an overall decrease in future capital expenditures if the consolidated Companies have similar expansion plans. The Company's customers may decide not to renew their lease agreements with the Company due to the consolidation. A significant number of early terminations due to industry consolidation could have a material adverse effect on the Company's operating revenues and cash flows, which in turn could have a material adverse effect on the Company's business, financial condition, operating performance, and liquidity. |
| **Mitigasi** Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler terutama potensi merger namun seiring dengan kemungkinan tumpang tindih cakupan, entitas gabungan akan memilih untuk pindah ke menara telekomunikasi untuk memenuhi kebutuhan kapasitas atau meningkatkan cakupan secara keseluruhan.<br>• Menjaga komunikasi dengan operator telekomunikasi untuk memahami akan cakupan, kapasitas, serta peluang kolokasi.<br>• Mencari pelanggan layanan lain-lain meliputi *project solution, managed service*, layanan digital, dan solusi fiber.<br>• Melakukan kontrak jangka panjang dengan pelanggan.<br>• Membuat kesepakatan denda pembatalan atau penghentian kontrak sebelum masa sewa habis. | • Continuous monitoring of mobile industry developments especially potential mergers but along with the possibility of overlapping coverage, the combined entity will choose to move to telecommunication towers to fulfill capacity needs or improve overall coverage.<br>• Maintaining communication with telecommunication operators to understand coverage, capacity and collocation opportunities.<br>• Seeking customers for other services including project solutions, managed services, digital services, and fiber solutions.<br>• Entering into long-term contracts with customers.<br>• Making agreements on cancellation penalties or termination of contracts before the lease expires. |

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| **Risiko yang Dihadapi: Mengingat ekspektasi jangka panjang terkait pendapatan usaha dari penyewa, Perseroan terpapar risiko terkait kelayakan kredit dan kekuatan keuangan para penyewa Perseroan.**<br>**Risk to be Faced: Given the long-term expectation of business income from tenants, the Company is exposed to risks related to the creditworthiness and financial strength of its tenants.** | | |
| **Dampak**<br>Impact | Apabila pelanggan atau pelanggan potensial Perseroan tidak mampu menggalang modal yang cukup untuk mendanai rencana usahanya, para pelanggan tersebut mungkin mengurangi belanja modalnya. Hal ini dapat menimbulkan dampak merugikan yang material terhadap permintaan atas *site* telekomunikasi Perseroan. Apabila satu atau lebih dari pelanggan signifikan Perseroan mengalami kesulitan keuangan sebagai akibat dari kemerosotan ekonomi yang berkepanjangan atau faktor lainnya, hal ini dapat menimbulkan piutang tak tertagih dari pelanggan Perseroan, yang pada gilirannya dapat menimbulkan dampak merugikan yang material terhadap kegiatan usaha, kondisi keuangan, kinerja operasi, dan likuiditas Perseroan. | If the Company's customers or potential customers are unable to raise sufficient capital to fund their business plans, they may reduce their capital expenditures. This could have a material adverse effect on demand for the Company's telecommunications sites. If one or more of the Company's significant customers experience financial difficulties as a result of a prolonged economic downturn or other factors, this could result in bad debts from the Company's customers, which in turn could have a material adverse effect on the Company's business, financial condition, operating performance and liquidity. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas kekuatan keuangan dari pelanggan yang dilakukan setiap kuartal sesuai dengan kebijakan Perseroan.<br>• Menjaga komunikasi dengan pelanggan untuk memahami kekuatan keuangan.<br>• Memberi insentif atau kelonggaran pembayaran sesuai dengan ketentuan internal. | • Continuous monitoring of the financial strength of customers conducted every quarter in accordance with the Company's policy.<br>• Maintaining communication with customers to understand financial strength.<br>• Providing incentives or payment concessions in accordance with internal provisions. |
| **Risiko yang Dihadapi: Risiko kegagalan memperpanjang perjanjian sewa tanah, atau memperpanjang tersebut dengan syarat dan ketentuan yang layak secara komersial, atau melindungi hak atas properti riil Perseroan.**<br>**Risk to be Faced: Risk of failure to extend the land lease agreement, or extend it on commercially viable terms and conditions, or protect the rights to the Company's real property.** | | |
| **Dampak**<br>Impact | Apabila Perseroan tidak mampu memperoleh, memperpanjang, atau melindungi hak sewa atas lahan yang merupakan *site* menara telekomunikasi karena pengakhiran perjanjian sewa tanah Perseroan, termasuk pengakhiran akibat pelanggaran nyata maupun dugaan pelanggaran, kegagalan memperpanjang perjanjian sewa tersebut dengan persyaratan yang wajar secara komersial, kurangnya kelengkapan dokumentasi atau penundaan dalam memperoleh dokumentasi yang diperlukan, terjadi perselisihan terkait hak kepemilikan atas tanah atau hal-hal terkait lainnya maka berdampak pada pembongkaran dan relokasi menara telekomunikasi, mengganggu kemampuan Perseroan untuk beroperasi, pelanggaran atau pengakhiran pelanggan Perseroan berdasarkan Perjanjian Sewa Induk (PSI), dan pengembalian biaya sewa dibayar di muka yang belum digunakan. | In the event that the Company is unable to obtain, extend, or protect the lease rights to the land that constitutes the telecommunication tower site due to the termination of the Company's land lease agreement, including termination due to actual or alleged breach, failure to extend the lease agreement on commercially reasonable terms, lack of complete documentation or delay in obtaining the necessary documentation, disputes related to land ownership rights or other related matters, it will have an impact on the demolition and relocation of telecommunication towers, disrupt the Company's ability to operate, breach or termination of the Company's customers under the Master Lease Agreement (PSI), and return of unused prepaid rental fees. |
| **Mitigasi**<br>Mitigation | • Menerapkan kebijakan kontrak sewa jangka panjang berdurasi di atas 10 tahun.<br>• Melakukan diskusi dengan pemilik lahan dalam 2 tahun sebelum berakhir masa perjanjian sehingga memiliki opsi untuk perpanjangan dini, pembahasan dini relokasi dengan pelanggan.<br>• Memperkenalkan batasan eskalasi secara lebih luas kepada para pemilik lahan atas biaya sewa tanah pada saat perpanjangan agar memiliki kendali yang lebih luas dan masih sesuai dengan laju inflasi.<br>• Memantau secara ketat *site-site* yang berpotensi mengalami kegagalan sewa lahan.<br>• Melakukan pendekatan secara interpersonal dan bekerja sama dengan aparat setempat. | • Implementing a policy of long-term lease contracts with a duration of more than 10 years.<br>• Conducting discussions with landlords in the 2 years prior to the expiry of the agreement so as to have options for early renewal, early relocation discussions with customers.<br>• Introducing broader escalation limits to landlords on ground rent at the time of renewal in order to have more control and still keep pace with inflation.<br>• Closely monitored sites with the potential for lease failure.<br>• Conducting interpersonal engagement and work closely with local authorities. |

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|---|---|---|
| **Risiko yang Dihadapi: Risiko penurunan permintaan terhadap komunikasi nirkabel atau penurunan permintaan akan *site* menara telekomunikasi.**<br>**Risk to be Faced: Risk of decreased demand for wireless communications or decreased demand for telecommunication tower sites.** | | |
| **Dampak**<br>Impact | Apabila industri jasa komunikasi nirkabel Indonesia tidak terus bertumbuh atau bertumbuh dengan laju yang lebih lambat dari perkiraan sebelumnya, karena:<br>• Penurunan belanja modal operator telekomunikasi.<br>• Penurunan pertumbuhan penggunaan data atau pertumbuhan industri komunikasi nirkabel secara umum.<br>• Perkembangan merugikan terkait perizinan dari pemerintah atas spektrum dan telekomunikasi dan peraturan lainnya.<br>• Merger atau konsolidasi antar operator telekomunikasi.<br>• Peningkatan penggunaan jaringan bersama, perjanjian *roaming* atau *reseller* di antara operator telekomunikasi.<br>• Penundaan atau perubahan dalam peluncuran 5G atau teknologi komunikasi lainnya.<br>• Pergeseran strategi operator telekomunikasi yang merugikan terkait kepemilikan atau pembagian ruang dalam menara telekomunikasi.<br>• Perkembangan merugikan terkait peraturan pembagian zona, lingkungan, kesehatan, dan peraturan pemerintah lainnya.<br>• Penurunan permintaan pelanggan atas jasa komunikasi nirkabel.<br>• Penurunan kondisi keuangan secara umum yang dialami operator telekomunikasi akibat tarif yang menurun, konvergensi media atau faktor-faktor lainnya yang menyebabkan tekanan penetapan harga kembali pada penyedia menara telekomunikasi.<br>• Kebangkitan teknologi pengganti (contohnya: *Low Earth Orbit (LEO) Satellite* atau Satelit Orbit Bumi Rendah).<br><br>Maka kegiatan usaha, prospek, kinerja operasi, dan kondisi keuangan Perseroan akan mengalami dampak merugikan. | If Indonesia's wireless communications services industry does not continue to grow or grows at a slower pace than previously expected, due to:<br>• Decreased capital expenditures of telecommunications operators.<br>• A decline in data usage growth or the growth of the wireless communications industry in general.<br>• Adverse developments related to government licensing of spectrum and telecommunications and other regulations.<br>• Mergers or consolidations among telecommunications operators.<br>• Increased use of shared networks, roaming or reseller agreements among telecom operators.<br>• Delays or changes in the rollout of 5G or other communications technologies.<br>• Adverse shifts in telecommunications operator strategies regarding ownership or sharing of space on telecommunications towers.<br>• Adverse developments related to zoning, environmental, health and other government regulations.<br>• Decrease in customer demand for wireless communication services.<br>• A general deterioration in the financial condition of telecommunications operators due to declining tariffs, media convergence or other factors that cause re-pricing pressure on telecommunications tower providers.<br>• The rise of substitute technologies (eg: Low Earth Orbit (LEO) Satellite).<br><br>As a result, the Company's business activities, prospects, operating performance, and financial condition may be adversely affected. |
| **Mitigasi**<br>Mitigation | • Melakukan pemantauan berkelanjutan atas perkembangan industri seluler dan menara telekomunikasi terutama terkait penurunan permintaan komunikasi nirkabel dan atau penurunan permintaan *site* menara telekomunikasi.<br>• Menyusun langkah strategis dengan adaptasi atas *disruptive* teknologi dibutuhkan.<br>• Mengembangkan potensi teknologi baru, meliputi *Fiber-To-Tower* (FTT), peningkatan *site* makro 5G, dan *digital service*. | • Conducting continuous monitoring of the development of the cellular industry and telecommunications towers, especially related to the decline in demand for wireless communications and or the decline in demand for telecommunications tower sites.<br>• Developing strategic steps with adaptation to disruptive technology is needed.<br>• Developing potential new technologies, including Fiber-To-Tower (FTT), 5G macro site upgrades, and digital services. |
| **Risiko yang Dihadapi: Kenaikan beban operasi dapat menurunkan margin operasi Perseroan.**<br>**Risk to be Faced: An increase in operating expenses may reduce the Company's operating margin.** | | |
| **Dampak**<br>Impact | Kenaikan beban operasi Perseroan karena tidak dapat menjamin bahwa strategi untuk meningkatkan margin EBITDA akan berhasil, beban operasi aktual tidak akan mengalami peningkatan di masa depan atau tidak berhasil meneruskan kenaikan beban operasi tersebut dan membebankannya kepada pelanggan akan menurunkan margin operasi Perseroan dan menimbulkan dampak merugikan material terhadap kegiatan usaha, kondisi keuangan, kinerja operasi, dan likuiditas Perseroan, dan pada akhirnya nilai saham. | An increase in the Company's operating expenses due to the inability to guarantee that the strategy to improve EBITDA margin will be successful, actual operating expenses will not increase in the future or the inability to pass on the increase in operating expenses to customers will reduce the Company's operating margin and have a material adverse effect on the Company's business, financial condition, operating performance, and liquidity, and ultimately share value. |

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| **Mitigasi**<br>Mitigation | • *Mapping issue* yang menyebabkan beban operasi meningkat.<br>• Mengoptimalkan biaya sewa lahan dengan kebijakan kontrak sewa jangka panjang berdurasi 10 tahun, melakukan diskusi dengan pemilik lahan dalam 2 tahun sebelum berakhir masa perjanjian dan memperkenalkan batasan eskalasi secara lebih luas kepada para pemilik lahan.<br>• Meningkatkan efisiensi operasi dan pemeliharaan melalui optimalisasi manajemen pemasok, pengurangan *trouble ticket*, serta memprioritaskan belanja modal untuk pemeliharaan preventif.<br>• Memperkenalkan inisiatif efisiensi energi dengan penggunaan baterai lithium dan penyewaan generator untuk menara *off-grid*.<br>• Melakukan transformasi digital untuk menyempurnakan proses bisnis melalui integrasi sistem. | • Mapping issues that cause operating expenses to increase.<br>• Optimizing land lease costs with a policy of long-term lease contracts with a duration of 10 years, conducting discussions with landowners in the 2 years before the end of the agreement period and introducing escalation limits more broadly to landowners.<br>• mproving operation and maintenance efficiency through optimizing supplier management, reducing trouble tickets, and prioritizing capital expenditure for preventive maintenance.<br>• Introducing energy efficiency initiatives with the use of lithium batteries and generator leasing for off-grid towers.<br>• Undertaking digital transformation to enhance business processes through system integration. |

**Risiko yang Dihadapi: Perseroan belum memperoleh persetujuan dan perizinan yang diperlukan untuk sebagian *site* menara telekomunikasi Perseroan.**
**Risk to be Faced: The Company has not obtained the necessary approvals and licenses for some of the Company's telecommunication tower sites.**

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| **Dampak**<br>Impact | Apabila persetujuan dan perizinan tersebut tidak dapat diperoleh, pemerintah setempat dapat menerbitkan pemberitahuan untuk membongkar dan memindahkan menara-menara telekomunikasi Perseroan dan mengenakan penalti, seperti teguran, peringatan, dan denda, atas ketidakpatuhan terhadap ketentuan perizinan dan persetujuan yang terkait dan memberikan hak kepada pelanggan untuk mengakhiri perjanjian atas *site* tersebut apabila pelanggaran tersebut tidak diperbaiki dalam periode pemulihan yang telah disetujui. | If such approvals and licenses cannot be obtained, the local government may issue notices to dismantle and remove the Company's telecommunication towers and impose penalties, such as reprimands, warnings and fines, for non-compliance with the terms of the relevant licenses and approvals and entitle the customer to terminate the agreement for the site if the violations are not remedied within the agreed remedy period. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas data aset dan kelengkapan perizinan menara telekomunikasi.<br>• Mengimplementasikan kebijakan relokasi dan perkuatan aset.<br>• Mengimplementasikan program digitalisasi aset dan skema baru sewa lahan.<br>• Melakukan koordinasi dengan regulator atas analisa dampak peraturan yang akan ditetapkan memberikan manfaat positif bagi, industri, serta bagi masyarakat.<br>• Memilih mitra perizinan dengan tingkat keberhasilan yang tinggi. | • Continuous monitoring of asset data and completeness of telecommunication tower licenses.<br>• Implementing asset relocation and retrofitting policies.<br>• mplementing asset digitization program and new land lease scheme.<br>• Coordinating with regulators to analyze the impact of regulations to provide positive benefits to the industry and society.<br>• Selecting licensing partners with high success rate. |

**Risiko yang Dihadapi: Perseroan mungkin menghadapi perlawanan masyarakat setempat di sebagian *site* menara telekomunikasi Perseroan.**
**Risk to be Faced: The Company may face resistance from local communities at some of the Company's telecommunication tower sites.**

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| **Dampak**<br>Impact | Sebagai akibat perlawanan masyarakat setempat akibat imbas petir di kawasan padat penduduk, keselamatan di radius tinggi tower, dan kekhawatiran mengenai dugaan risiko kesehatan yang mungkin timbul, maka pemerintah setempat dapat meminta untuk membongkar dan merelokasi menara-menara telekomunikasi tertentu. Hal ini dapat menimbulkan dampak merugikan terhadap kondisi keuangan, kinerja operasi, dan likuiditas. | As a result of local community opposition due to lightning strikes in densely populated areas, safety at high tower radii, and concerns regarding potential health risks, local governments may request the dismantling and relocation of certain telecommunications towers. This could have an adverse impact on our financial condition, operating performance, and liquidity. |
| **Mitigasi**<br>Mitigation | • Menyediakan layanan *helpdesk*, *digital touchpoint*, *customer service*, dan penguatan struktur tim area dan dalam penyelesaian isu dengan pelanggan dan warga.<br>• Melakukan sosialisasi dan konsultasi interpersonal kepada warga serta pelaksanaan program CSR.<br>• Menjalin kerja sama dan kolaborasi dengan instansi pemerintahan untuk menjamin kelancaran perizinan.<br>• Ikut dalam program pengembangan wilayah Non-3T. | • Providing helpdesk services, digital touchpoints, customer service, and strengthening the area team structure and in resolving issues with customers and residents.<br>• Conducting dissemination and interpersonal consultation to residents as well as the implementation of CSR programs.<br>• Establishing cooperation and collaboration with government agencies to ensure smooth licensing.<br>• Participating in the Non-3T area development program. |

**Risiko yang Dihadapi: Perseroan mungkin tidak mampu mengelola pertumbuhan Perseroan secara efektif, termasuk pertumbuhan yang berasal dari kenaikan jumlah penyewa dan pembangunan serta akuisisi menara telekomunikasi.**
**Risk to be Faced: The Company may not be able to effectively manage the Company's growth, including growth derived from the increase in the number of tenants and the construction and acquisition of telecommunications towers.**

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| **Dampak**<br>Impact | Apabila Perseroan tidak mampu untuk meningkatkan jumlah kolokasi, membangun *site* menara telekomunikasi baru, dan mengakuisisi *site* menara telekomunikasi dari penyedia menara telekomunikasi independen dan operator telekomunikasi karena tunduk pada risiko dan ketidakpastian, termasuk kemampuan Perseroan sehubungan dengan hal-hal berikut ini.<br>• Mengidentifikasi dan memenuhi kebutuhan ekspansi jaringan para operator telekomunikasi.<br>• Meluncurkan menara telekomunikasi *built-to-suit* secara tepat waktu dan efisien dari segi biaya.<br>• Mengidentifikasi dan mencapai kesepakatan untuk akuisisi yang sesuai dengan persyaratan yang wajar secara komersial.<br>• Memperoleh pendanaan untuk menyelesaikan investasi atau akuisisi yang lebih besar dengan persyaratan yang wajar secara komersial atau sama sekali.<br>• Menghasilkan kas yang memadai untuk memenuhi pembayaran utang dan mengendalikan serta mendanai belanja modal dan operasi Perseroan.<br>• Mengintegrasikan operasi bisnis yang diakuisisi ke dalam organisasi Perseroan.<br>• Mempertahankan dan memperoleh pelanggan dan melakukan penilaian akurat serta memenuhi kebutuhan pelanggan tersebut dan permintaan pasar.<br>• Menetapkan harga produk dan layanan Perseroan pada tingkat harga yang kompetitif.<br>• Merespons perubahan hukum dan peraturan dalam industri penyewaan menara telekomunikasi.<br>• Menarik, mempertahankan, dan melatih tenaga kerja yang memenuhi syarat (termasuk tenaga kerja internal dan sub-kontraktor).<br><br>Apabila Perseroan gagal menangani salah satu risiko dan ketidakpastian tersebut di atas, kegiatan usaha, prospek, kinerja operasi, dan kondisi Perseroan dapat mengalami dampak merugikan yang material. | If the Company is unable to increase the number of collocations, construct new telecommunication tower sites, and acquire telecommunication tower sites from independent telecommunication tower providers and telecommunication operators because it is subject to risks and uncertainties, including the Company's ability in relation to the following matters.<br>• Identifying and meeting the network expansion needs of telecommunications operators.<br>• Launching built-to-suit telecommunication towers in a timely and cost-efficient manner.<br>• Identifying and reaching agreements for suitable acquisitions on commercially reasonable terms.<br>• Obtaining funding to complete larger investments or acquisitions on commercially reasonable terms or at all.<br>• Generating sufficient cash to meet debt repayments and control and fund the Company's capital expenditure and operations.<br>• Integrating the operations of acquired businesses into the Company's organization.<br>• Retaining and acquiring customers and accurately assessing and meeting the needs of such customers and market demands.<br>• Pricing the Company's products and services at competitive levels.<br>• Responding to legal and regulatory changes in the telecommunication tower leasing industry.<br>• Attracting, retaining, and training a qualified workforce (including internal workforce and sub-contractors).<br><br>If the Company fails to address any of the risks and uncertainties mentioned above, the Company's business activities, prospects, operating performance, and condition may suffer a material adverse effect. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler, menara telekomunikasi dan kondisi ekonomi domestik, regional dan global.<br>• 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.<br>• Selektif membangun atau mengakuisisi lokasi menara yang dapat memenuhi kapasitas, cakupan, dan ekspansi jaringan operator telekomunikasi.<br>• Menjaga komunikasi dengan operator telekomunikasi untuk memahami akan cakupan, kapasitas, serta peluang kolokasi.<br>• Mencari pelanggan layanan lain-lain meliputi *project solution, managed service*, layanan digital, dan solusi fiber.<br>• Melakukan penguatan sumber daya manusia, metodologi, dan proses bisnis terkait inisiasi anorganik, dalam proses *due diligence*, negosiasi hingga penutupan.<br>• Memvalidasi data pelanggan terkait prospek dan keberlanjutan langganan mereka terhadap *site* yang akan diakuisisi. | • Continuous monitoring of developments in the mobile industry, telecommunication towers and domestic, regional and global economic conditions.<br>• Establishing expansion strategies into complementary businesses to provide end-to-end digital infrastructure solutions by designing a phased approach to achieve growth through various drivers to expand the business.<br>• Selectively building or acquiring tower sites that can meet the capacity, coverage and network expansion of telecommunications operators.<br>• Maintaining communication with telecommunication operators to understand coverage, capacity, and collocation opportunities.<br>• Seeking customers for other services including project solutions, managed services, digital services, and fiber solutions.<br>• Strengthening human resources, methodologies, and business processes related to inorganic initiatives, in the due diligence process, negotiations until closing.<br>• Validating customer data related to prospects and sustainability of their subscription to the site to be acquired. |

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| **Risiko yang Dihadapi: Teknologi baru juga dapat menyebabkan bisnis penyewaan menara telekomunikasi Perseroan menjadi kurang menarik bagi penyewa potensial dan menyebabkan penurunan pendapatan.**<br>**Risk to be Faced: New technologies may also cause the Company's telecommunication tower leasing business to become less attractive to potential tenants and cause a decrease in revenue.** | | |
| **Dampak**<br>Impact | Apabila teknologi baru dalam industri telekomunikasi memberikan kemudahan bagi *Mobile Network Operator* (MNO) ataupun Non-MNO dalam menyebarkan jaringannya tanpa memerlukan perangkat yang banyak seperti saat ini dan hanya membutuhkan satu teknologi alternatif maka Perseroan perlu segera beradaptasi dalam kaitannya mengikuti perkembangan teknologi tersebut. Apabila teknologi baru tersebut dapat memancarkan jaringan yang lebih baik melalui angkasa luar seperti satelit dan *maintenance* yang terbilang lebih jarang karena berada di ruang angkasa maka Perseroan dapat kehilangan minat pelanggan terhadap sewa di tower dengan segala kemungkinan yang sering dialami seperti kondisi geografis, bencana alam yang melanda daratan, ataupun kegiatan warga sekitar di darat. Apabila nantinya perkembangan teknologi semakin maju hingga dapat secara universal merubah frekuensi jaringan yang selama ini ditangkap oleh alat pemancar jaringan yang terpasang di tower maka hal ini semakin besar dampaknya karena MNO/non-MNO akhirnya mengganti perangkat terdahulunya karena tidak dapat menangkap frekuensi baru yang telah ditemukan di masa depan. | If new technology in the telecommunications industry makes it easier for Mobile Network Operators (MNOs) or Non-MNOs to deploy their networks without the need for many devices as it is today and only requires one alternative technology, the Company needs to adapt immediately in order to keep up with these technological developments. If the new technology can transmit a better network through outer space such as satellites and maintenance is fairly rare because it is in space, the Company may lose customer interest in tower rental with all the possibilities that are often experienced such as geographical conditions, natural disasters that hit the land, or activities of local residents on the ground. If in the future technological developments advance to the point that it can universally change the network frequency that has been captured by the network transmitter installed on the tower, this will have a greater impact because MNOs/non-MNOs end up replacing their previous devices because they cannot capture new frequencies that have been discovered in the future. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler, menara telekomunikasi dan kondisi ekonomi domestik, regional dan global.<br>• 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.<br>• Selektif dalam membangun atau mengakuisisi lokasi menara yang dapat memenuhi kapasitas, cakupan, dan ekspansi jaringan operator telekomunikasi.<br>• Menjaga komunikasi dengan operator telekomunikasi untuk memahami akan cakupan, kapasitas, serta peluang kolokasi.<br>• Mencari pelanggan layanan lain-lain meliputi *project solution, managed service*, layanan digital, dan solusi fiber. | • Continuous monitoring of developments in the mobile industry, telecommunication towers and domestic, regional and global economic conditions.<br>• Establishing an expansion strategy into complementary businesses to provide comprehensive digital infrastructure solutions by designing a phased approach to achieve growth through various drivers to expand the business.<br>• Selective in building or acquiring tower sites that can meet the capacity, coverage and network expansion of telecommunications operators.<br>• Maintaining communication with telecommunication operators to understand coverage, capacity, and collocation opportunities.<br>• Seeking customers for other services including project solutions, managed services, digital services, and fiber solutions. |
| **Risiko yang Dihadapi: Teknologi baru yang telah dirancang untuk meningkatkan efisiensi jaringan nirkabel dan potensi *active sharing spektrum* nirkabel dapat mengurangi kebutuhan akan layanan nirkabel menara telekomunikasi.**<br>**Risk to be Faced: New technologies that have been designed to improve the efficiency of wireless networks and the potential for active sharing of wireless spectrum may reduce the need for telecommunication tower wireless services.** | | |
| **Dampak**<br>Impact | Pengenalan teknologi baru yang bertujuan untuk meningkatkan efektivitas jaringan nirkabel, seperti pembagian spektrum aktif dan kemajuan seperti antena *multiband* dan *Massive Multiple-Input Multiple-Output* (mMIMO), dapat mengurangi permintaan akan ruang menara. Selain itu, adopsi potensial dari pengaturan pembagian aktif antara operator jaringan seluler (MNO) juga dapat lebih lanjut mengurangi kebutuhan akan ruang menara, yang dapat mengakibatkan penurunan bisnis, kondisi keuangan, dan kinerja operasional Perseroan. Selain itu, munculnya teknologi alternatif, seperti layanan satelit siaran langsung untuk komunikasi nirkabel, juga dapat mengurangi permintaan akan layanan transmisi dan penerimaan berbasis menara, sehingga memengaruhi bisnis, kondisi keuangan, dan kinerja operasional Perseroan. | The introduction of new technologies aimed at improving the effectiveness of wireless networks, such as active spectrum sharing and advances such as multiband antennas and Massive Multiple-Input Multiple-Output (mMIMO), may reduce the demand for tower space. In addition, the potential adoption of active sharing arrangements between mobile network operators (MNOs) may also further reduce the need for tower space, which may result in a decline in the Company's business, financial condition and operating performance. In addition, the emergence of alternative technologies, such as direct broadcast satellite services for wireless communications, may also reduce the demand for tower-based transmission and reception services, thereby affecting the Company's business, financial condition, and operating performance. |

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| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler, menara telekomunikasi dan kondisi ekonomi domestik, regional dan global.<br>• 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.<br>• Selektif dalam membangun atau mengakuisisi lokasi Menara yang dapat memenuhi kapasitas, cakupan, dan ekspansi jaringan operator telekomunikasi.<br>• Menjaga komunikasi dengan operator telekomunikasi untuk memahami akan cakupan, kapasitas, serta peluang kolokasi.<br>• Mencari pelanggan layanan lain-lain meliputi *project solution, managed service*, layanan digital, dan solusi fiber. | • Continuous monitoring of developments in the mobile industry, telecommunication towers and domestic, regional and global economic conditions.<br>• 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.<br>• Selective in building or acquiring tower sites that can meet the capacity, coverage and network expansion of telecommunications operators.<br>• Maintaining communication with telecommunications operators to understand coverage, capacity, and collocation opportunities.<br>• Seeking customers for other services including project solutions, managed services, digital services, and fiber solutions. |

## Jenis Risiko: Risiko Umum
Types of Risks: General Risk

**Risiko yang Dihadapi: Insiden keamanan siber atau hilangnya informasi identitas pribadi.**
**Risk to be Faced: Cybersecurity incidents or loss of personally identifiable information.**

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| **Dampak**<br>Impact | Semakin maraknya kejahatan siber terutama serangan terhadap data pribadi dan bahkan mungkin kedepan kejahatan siber yang lebih besar jangkauannya hingga menyerang ke lini bisnis Perseroan. Apabila kejahatan siber dalam posisi terlambat untuk diamati, dicermati, dan ditanggapi oleh Perseroan maka akan menimbulkan biaya penanganan lebih besar, terganggunya operasional bahkan akan menurunkan reputasi dan kredibilitas Perseroan serta hilangnya pelanggan. | Cybercrime is increasingly prevalent, especially attacks on personal data and maybe even in the future cybercrime will have a greater reach to attack the Company's business lines. If cybercrime is too late to be observed, scrutinized and responded to by the Company, it will lead to higher handling costs, disruption of operations and even reduce the Company's reputation and credibility and loss of customers. |
| **Mitigasi**<br>Mitigation | • Memberikan awareness terhadap keamanan siber kepada semua karyawan.<br>• Meningkatkan *preventive* action berupa *vulnerability assessment* dan penetration test secara periodik untuk mendeteksi terjadinya insiden dan menerapkan tindakan keamanan secara tepat waktu.<br>• Mengimplementasikan kebijakan data *governance*, data *security* and *privacy*, dan *security incident*.<br>• Membuat *IT Roadmap* dan program pemulihan bencana.<br>• Mengambil sertifikasi ISO 27001 tentang Sistem Manajemen Keamanan. | • Providing cybersecurity awareness to all employees.<br>• Increasing preventive actions in the form of vulnerability assessments and penetration tests periodically to detect incidents and implement security measures in a timely manner.<br>• Implementing data governance, data security and privacy, and security incident policies.<br>• Creating IT Roadmap and disaster recovery program.<br>• Taking ISO 27001 certification on Security Management System. |

**Risko yang Dihadapi: Kegiatan usaha Perseroan tunduk pada peraturan pemerintah dan perubahan dalam hukum atau peraturan yang berlaku saat ini atau di masa depan.**
**Risk to be Faced: The Company's business activities are subject to government regulations and changes in current or future laws or regulations.**

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| **Dampak**<br>Impact | Pelanggan akan meminta untuk membangun *site* baru dalam rangka ekspansi, maka perlu mempersiapkan untuk mengahadapi kondisi di mana harus mempertahankan standar etika bisnis yang tinggi dan kepatuhan terhadap peraturan yang berlaku (termasuk peraturan lingkungan dan zonasi lokal atau nasional) dan penerimaan warga di *site* baru tersebut tidak lancar, yang akan berdampak pada waktu pengerjaan pembangunan karena terjadi hambatan akses, pencurian, vandalisme, dan lainnya. Apabila tidak mematuhi regulasi di masing-masing daerah maka akan berdampak pada perizinan dari pemerintah. | When a customer requests to build a new site for expansion, it is necessary to prepare for conditions where it is necessary to maintain high standards of business ethics and compliance with applicable regulations (including local or national environmental and zoning regulations) and the acceptance of residents at the new site is not smooth, which will have an impact on the construction time due to access barriers, theft, vandalism, and others. Failure to comply with local regulations will impact government permits. |
| **Mitigasi**<br>Mitigation | • Melakukan penandatangan Kode Etik dan *pre-screening* integritas karyawan.<br>• Melakukan evaluasi dan integrasi kebijakan, prosedur eksisting dengan kebijakan keberlanjutan.<br>• Mengimplementasikan *whistleblowing system*.<br>• Melaksanakan penilaian penerapan GCG oleh eksternal.<br>• Menggunakan konsultan hukum yang kompeten dan berpengalaman dengan isu hukum korporasi.<br>• Melakukan koordinasi dengan regulator atas analisa dampak peraturan yang akan ditetapkan memberikan manfaat positif bagi, industri, serta bagi masyarakat. | • Conducting Code of Ethics sign-off and employee integrity pre-screening.<br>• Evaluating and integrating existing policies and procedures with sustainability policies.<br>• Implementing the whistleblowing system (WBS).<br>• Conducting external assessment of GCG implementation.<br>• Utilizing legal consultants who are competent and experienced with corporate law issues.<br>• Coordinating with regulators to analyze the impact of regulations that will be determined to provide positive benefits for the industry and society. |

**Risiko yang Dihadapi: Perubahan ekonomi domestik, regional, maupun global dapat menimbulkan dampak merugikan yang material terhadap ekonomi Indonesia dan kegiatan usaha Perseroan.**

**Risk to be Faced: Changes in the domestic, regional and global economy could have a material adverse impact on the Indonesian economy and the Company's business activities.**

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| **Dampak**<br>Impact | Apabila perekonomian terus bergejolak atau menurun, maka pertumbuhan ekonomi dan posisi fiskal Indonesia, nilai tukar Rupiah dan aspek lainnya dalam perekonomian Indonesia dapat mengalami dampak negatif. Perseroan tidak dapat menjamin bahwa perbaikan dalam kondisi ekonomi Indonesia baru-baru ini dapat tetap dipertahankan. Secara khusus, perubahan dalam lingkungan ekonomi regional atau global yang menyebabkan hilangnya kepercayaan investor dalam sistem keuangan pasar berkembang dan pasar lainnya, atau faktor-faktor lain, dapat meningkatkan volatilitas pasar keuangan Indonesia, menghambat atau membalikkan pertumbuhan ekonomi Indonesia atau menyebabkan krisis ekonomi yang berkepanjangan atau resesi di Indonesia. Setiap kenaikan volatilitas, perlambatan atau pertumbuhan negatif perekonomian global, termasuk perekonomian Indonesia, dapat menimbulkan dampak merugikan yang material terhadap kegiatan usaha, kondisi keuangan, dan kinerja operasi Perseroan. | If the economy continues to be volatile or declining, Indonesia's economic growth and fiscal position, the Rupiah exchange rate and other aspects of the Indonesian economy could be negatively impacted. There can be no assurance that the recent improvement in Indonesia's economic conditions will be sustained. In particular, changes in the regional or global economic environment that cause a loss of investor confidence in emerging market financial systems and other markets, or other factors, could increase the volatility of Indonesia's financial markets, hinder or reverse Indonesia's economic growth or cause a prolonged economic crisis or recession in Indonesia. Any increase in volatility, slowdown, or negative growth of the global economy, including the Indonesian economy, could have a material adverse effect on the Company's business activities, financial condition, and operating performance. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas perkembangan industri seluler, menara telekomunikasi dan kondisi ekonomi domestik, regional, dan global.<br>• Menguatkan koordinasi dengan lembaga eksternal yang berkaitan dengan bisnis Mitratel untuk mendapatkan informasi yang memadai dalam mengatasi potensi perubahan makro ekonomi.<br>• Monitoring berkelanjutan pengaruh gejolak sosial politik terhadap gangguan operasional.<br>• Memantau pengaruh makro ekonomi terhadap potensi peningkatan beban. | • Continuous monitoring of developments in the cellular industry, telecommunications towers and domestic, regional, and global economic conditions.<br>• Strengthening coordination with external institutions related to Mitratel's business to obtain adequate information to address potential macroeconomic changes.<br>• Continuous monitoring of the influence of socio-political turmoil on operational disruptions.<br>• Monitoring macroeconomic influences on potential increase in expenses. |

**Risiko yang Dihadapi: Menara telekomunikasi Perseroan mungkin mengalami dampak bencana alam atau kerusakan yang tidak diperkirakan sebelumnya termasuk dampak dari perubahan iklim dan asuransi Perseroan yang mungkin tidak menyediakan perlindungan yang memadai.**

**Risk to be Faced: The Company's telecommunication towers may be impacted by natural disasters or unforeseen damage including the impact of climate change and the Company's insurance may not provide adequate coverage.**

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| **Dampak**<br>Impact | Terjadi kerusakan atau kehancuran menara telekomunikasi akibat bencana alam seperti badai, banjir, puting beliung, dan gempa bumi, serta akibat perubahan iklim dapat memengaruhi layanan kepada pelanggan. Kecukupan asuransi gangguan yang dimiliki belum memadai untuk menutup seluruh pendapatan yang hilang, termasuk potensi pendapatan dari penyewa baru yang semestinya dapat ditambahkan ke menara telekomunikasi seandainya kerusakan tersebut tidak terjadi. Hal ini dapat menimbulkan hilangnya pelanggan dan berdampak merugikan terhadap kondisi keuangan, kinerja operasi, dan likuiditas. | Damage or destruction of telecommunication towers due to natural disasters such as storms, floods, tornadoes, and earthquakes, as well as due to climate change, may affect services to customers. The adequacy of our interruption insurance may not be sufficient to cover all lost revenues, including potential revenues from new tenants that could have been added to the telecommunications towers had the damage not occurred. This could result in the loss of customers and adversely affect our financial condition, operating performance, and liquidity. |
| **Mitigasi**<br>Mitigation | • 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).<br>• Efisiensi operasi dengan penerapan *renewable energy* seperti solar *panel system*, penggantian *Valve Regulated Lead Acid* (VRLA), revitalisasi genset, dan digitalisasi proses.<br>• Mengambil sertifikasi ISO 14001:2015 tentang Sistem Manajemen Lingkungan.<br>• Melaksanakan penilaian ESG Rating oleh eksternal.<br>• Mentransfer risiko menggunakan asuransi pada aset berisiko tinggi untuk mengantisipasi potensi bencana alam. | • Collaborating in the procurement process and encouraging partners to implement climate and carbon performance improvements in operations such as the utilization of non-steel tower materials (GFRP).<br>• Operating efficiency by implementing renewable energy such as solar panel system, Valve Regulated Lead Acid (VRLA) replacement, generator revitalization, and process digitalization.<br>• Taking ISO 14001:2015 certification on Environmental Management System.<br>• Carrying out an external ESG Rating assessment.<br>• Transferring risks using insurance on high-risk assets to anticipate potential natural disasters. |

**Risiko yang Dihadapi: Perseroan mengandalkan personel manajemen kunci dan ketidakmampuan Perseroan untuk merekrut, melatih, mempertahankan, dan memotivasi karyawan kunci dapat menimbulkan dampak merugikan.**
**Risk to be Faced: The Company relies on key management personnel and the Company's inability to recruit, train, retain, and motivate key employees could have an adverse impact.**

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| **Dampak**<br>Impact | Kesulitan dalam merekrut, melatih, mempertahankan, dan memotivasi tenaga terlatih kunci dalam industri menara telekomunikasi, karena kelangkaan tenaga terlatih dan persaingan yang semakin ketat serta adanya kesenjangan terkait pemerataan kesempatan kerja, keselamatan kerja, akses terhadap fasilitas kesehatan, pendidikan, hak asasi manusia, keberagaman dan upah yang adil. Hal ini dapat mengganggu kemampuan untuk melaksanakan strategi bisnisnya dan memengaruhi kondisi keuangan, kinerja operasi, dan likuiditas. | Difficulty in recruiting, training, retaining and motivating key trained personnel in the telecommunications tower industry, due to the scarcity of trained personnel and intensified competition and gaps related to equal employment opportunities, occupational safety, access to health facilities, education, human rights, diversity and fair wages. This could impair its ability to execute its business strategy and affect its financial condition, operating performance, and liquidity. |
| **Mitigasi**<br>Mitigation | • Melakukan pengembangan kompetensi sumber daya manusia secara berkelanjutan dengan program beasiswa, pelatihan, dan sertifikasi untuk mendukung strategi bisnis dan operasional.<br>• Monitoring dan analisa berkelanjutan terkait *talent pool*.<br>• Mengimplementasikan kebijakan *human capital* seperti, anti-penyuapan, anti-diskriminasi, keberagaman, dan keselamatan dan kesehatan (K3).<br>• Monitoring kepuasan karyawan melalui penilaian indeks kepuasan pegawai, pelaksanaan survei dan *feedback*.<br>• Mengambil sertfikasi ISO 9001:2015, ISO 45001:2018, ISO 31000:2018, dan ISO 37001:2016.<br>• Menawarkan keuntungan dan jenjang karier yang jelas serta program persiapan pensiun. | • Conducting sustainable human resource competency development with scholarship, training, and certification programs to support business and operational strategies.<br>• Continuous monitoring and analysis of the talent pool.<br>• Implementing human capital policies such as anti-bribery, anti-discrimination, diversity, and safety and health (K3).<br>• Monitoring employee satisfaction through employee satisfaction index assessment, survey implementation and feedback.<br>• Taking ISO 9001:2015, ISO 45001:2018, ISO 31000:2018, and ISO 37001:2016 certifications.<br>• Offering benefits and clear career paths as well as retirement preparation programs. |

**Risiko yang Dihadapi: Ketidakmampuan Perseroan untuk mendapatkan pembiayaan dengan ketentuan yang wajar.**
**Risk to be Faced: The Company's inability to obtain financing on reasonable terms.**

| | | |
|---|---|---|
| **Dampak**<br>Impact | Kemampuan Perseroan untuk mendapatkan pembiayaan dengan ketentuan yang wajar secara komersial akan bergantung pada beberapa faktor, termasuk kondisi keuangan Perseroan, kinerja operasional dan arus kas operasi untuk memenuhi pembayaran pokok dan bunga, kondisi industri penyewaan menara telekomunikasi, serta kondisi ekonomi, politik, dan kondisi lainnya di Indonesia. Apabila Perseroan tidak mampu untuk mendapatkan pembiayaan tersebut, rencana pengembangan Perseroan, termasuk beberapa rencana akuisisi, mungkin tidak dapat dijalankan sesuai rencana, dan prospeknya dapat sangat terpengaruh. Selain itu Perjanjian pembiayaan mengandung beberapa pembatasan dan restriksi yang dapat membatasi kemampuan Perseroan, dan tidak dapat memastikan bahwa Perseroan dapat bernegosiasi dengan para Bank untuk melakukan *rollover* atau *refinance* utang yang saat ini dimiliki atau mendapatkan kredit yang cukup, yang dapat memunculkan kendala likuiditas untuk Perseroan dan mengakibatkan dibutuhkannya sumber pendanaan alternatif lainnya. | The Company's ability to obtain financing on commercially reasonable terms will depend on several factors, including the Company's financial condition, operating performance, and operating cash flows to meet principal and interest payments, the condition of the telecommunications tower leasing industry, as well as economic, political and other conditions in Indonesia. If the Company is unable to obtain such financing, the Company's development plans, including some acquisition plans, may not be able to be carried out as planned, and its prospects may be seriously affected. In addition, the financing agreement contains several restrictions and limitations that may limit the Company's ability, and there can be no assurance that the Company will be able to negotiate with the Banks to rollover or refinance its existing debt or obtain sufficient credit, which may create liquidity constraints for the Company and result in the need for other alternative sources of funding. |
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas pemenuhan rasio utama Perseroan.<br>• Mencari dan mengkaji berbagai alternatif pembiayaan.<br>• Memaksimalkan hubungan baik yang sudah lama terjalin dengan bank. | • Continuous monitoring of the fulfillment of the Company's key ratios.<br>• Seeking and reviewing various financing alternatives.<br>• Maximizing long-standing good relations with banks. |

**Risiko yang Dihadapi: Utang jangka panjang Perseroan dapat memengaruhi bisnis, prospek, hasil usaha, dan kondisi keuangan Perseroan.**
**Risk to be Faced: The Company's long-term debt may affect its business, prospects, results of operations and financial condition.**

| | | |
|---|---|---|
| **Dampak**<br>Impact | Perjanjian pembiayaan Perseroan memungkinkan akses utang tambahan, namun dengan batasan dan risiko. Sebagian besar arus kas harus dialokasikan untuk pembayaran utang, mengurangi dana untuk kebutuhan lain. Perjanjian ini juga dapat membatasi kemampuan Perseroan memperoleh pendanaan tambahan untuk akuisisi atau proyek baru. Risiko lainnya termasuk kerentanan terhadap pelemahan ekonomi, posisi kompetitif yang lebih lemah, serta pembatasan pembayaran dividen. Jika arus kas tidak cukup untuk memenuhi kewajiban keuangan, dapat terjadi gagal bayar yang merugikan, sehingga berdampak pada bisnis dan kondisi keuangan Perseroan. | The Company's financing agreements allow access to additional debt, but with restrictions and risks. A significant portion of cash flow must be allocated to debt repayment, reducing funds for other needs. These covenants may also limit the Company's ability to obtain additional funding for acquisitions or new projects. Other risks include vulnerability to economic downturn, a weaker competitive position, as well as restrictions on dividend payments. If cash flows are insufficient to meet financial obligations, an adverse default could occur, impacting the Company's business and financial condition. |

| | | |
|---|---|---|
| **Mitigasi**<br>Mitigation | • Monitoring berkelanjutan atas pemenuhan rasio utama Perseroan.<br>• Mencari dan mengkaji berbagai alternatif pembiayaan.<br>• Memaksimalkan hubungan baik yang sudah lama terjalin dengan bank. | • Continuous monitoring of the fulfillment of the Company's key ratios.<br>• Seeking and reviewing various financing alternatives.<br>• Maximizing long-standing good relations with banks. |

**Risiko yang Dihadapi: Liputan media yang tidak menguntungkan.**
**Risk to be Faced: Unfavorable media coverage.**

| | | |
|---|---|---|
| **Dampak**<br>Impact | Publisitas yang tidak menguntungkan bagi Perseroan dapat memengaruhi reputasi Perseroan dan kemampuan Perseroan untuk dapat mendapatkan bisnis baru. Selain itu, apabila berdampak pada persepsi publik terhadap Grup Telkom secara umum atau afiliasinya, mengetahui hubungan Perseroan dengan Grup Telkom, dapat berdampak bagi Perseroan, meskipun kejadian tersebut tidak secara langsung melibatkan Perseroan.<br><br>Publisitas negatif termasuk namun tidak terbatas pada opini, asumsi, atau berita yang belum dikonfirmasi oleh Grup Telkom, dapat memunculkan regulasi dan pengawasan legislatif baru, atau meningkatkan biaya Perseroan dalam menjalankan bisnis. Hal-hal tersebut dapat memiliki dampak material terhadap bisnis, kondisi keuangan, hasil usaha, dan valuasi saham penawaran Perseroan. | Unfavorable publicity for the Company may affect the Company's reputation and its ability to secure new business. In addition, if it impacts the public perception of the Telkom Group in general or its affiliates, knowing the Company's relationship with the Telkom Group, it may impact the Company, even if the incident does not directly involve the Company.<br><br>Negative publicity including but not limited to unconfirmed opinions, assumptions, or news by Telkom Group, may lead to new legislative regulations and oversight, or increase the Company's costs of doing business. Such matters may have a material impact on the Company's business, financial condition, results of operations and the valuation of its common stock. |
| **Mitigasi**<br>Mitigation | • Monitoring berkala dan media *mapping* guna melakukan antisipasi atas kemungkinan terjadi pemberitaan negatif terhadap Perseroan.<br>• Melakukan program pemberitaan positif secara berkala. | • Periodic monitoring and media mapping to anticipate the possibility of negative news about the Company.<br><br>• Conducting positive news programs on a regular basis. |

## Tinjauan atas Efektivitas Penerapan Sistem Manajemen Risiko

Perseroan melakukan tinjauan secara berkala untuk memastikan dan meningkatkan efektivitas penerapan manajemen risiko ke depannya. Evaluasi terhadap efektivitas implementasi manajemen risiko dilakukan melalui proses 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.

Selain itu, untuk memastikan pelaksanaan manajemen risiko yang efektif, Dewan Komisaris dan Direksi melalui Komite Evaluasi dan Monitoring Perencanaan dan Risiko secara rutin mengadakan rapat dengan Unit Manajemen Risiko. Rapat tersebut membahas hasil pemantauan risiko di lingkungan Perseroan serta tindak lanjut yang telah dilakukan oleh pemilik risiko untuk meminimalkan potensi dampak. Hasil pemantauan risiko dilaporkan oleh Unit Manajemen Risiko kepada Direksi dan Dewan Komisaris secara berkala setiap triwulan.

## Review on the Effectiveness of Risk Management System Implementation

The Company conducts periodic reviews to ensure and improve the effectiveness of risk management implementation in the future. Evaluation of the effectiveness of risk management implementation is carried out through the following process.

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.

Furthermore, to ensure effective implementation of risk management, the Board of Commissioners and Board of Directors through Committee for Planning and Risk Evaluation and Monitoring regularly hold meetings with the Risk Management Unit. The meetings discuss the risk monitoring results within the Company as well as follow-up actions taken by risk owners to minimize potential impacts. The risk monitoring results are reported by the Risk Management Unit to the Board of Directors and Board of Commissioners on a quarterly basis.

## Pernyataan Dewan Komisaris dan Direksi atas Penerapan Sistem Manajemen Risiko

Pada tahun 2024, Dewan Komisaris dan Direksi menyimpulkan bahwa sistem manajemen risiko Perseroan telah berfungsi secara optimal, sesuai dengan kebijakan yang ditetapkan dan standar yang berlaku. Penilaian tersebut mencakup beberapa aspek utama sebagai berikut.

1. Kecukupan Sistem Manajemen Risiko
   Sistem manajemen risiko yang dijalankan telah mengacu kerangka ISO 31000:2018 untuk memastikan implementasi terbaik dari suatu manajemen risiko. Penyusunan *risk register* dan *risk profile* Perseroan telah memanfaatkan aplikasi ERM *Online*, yang juga digunakan dalam proses monitoring dan evaluasi.
2. Kecukupan Proses Identifikasi, Pengukuran, Pemantauan, dan Pengendalian Risiko
   Direksi dan Dewan Komisaris melalui Unit Audit Internal telah melakukan pemeriksaan, evaluasi, pelaporan, serta memberikan rekomendasi perbaikan terkait kecukupan dan efektivitas proses manajemen risiko. Selanjutnya, hasil evaluasi ditindaklanjuti melalui pembahasan oleh Komite Evaluasi dan Monitoring Perencanaan dan Risiko untuk memastikan pelaksanaan yang optimal.

## Statement of the Board of Commissioners and Board of Directors on the Implementation of Risk Management System

In 2024, the Board of Commissioners and Board of Directors concluded that the Company's risk management system functioned optimally, in accordance with established policies and applicable standards. The assessment covers several key aspects as follows.

1. Adequacy of Risk Management System
   The Company's risk management system refers to the ISO 31000:2018 framework to ensure the best implementation of risk management. The preparation of the Company's risk register and risk profile has utilized the ERM Online application, which is also used in the monitoring and evaluation process.
2. Adequacy of Risk Identification, Measurement, Monitoring, and Control Processes
   The Board of Directors and the Board of Commissioners through the Internal Audit Unit have examined, evaluated, reported, and provided recommendations for improvement regarding the adequacy and effectiveness of the risk management process. Furthermore, the evaluation results are followed up through discussion by Committee for Planning and Risk Evaluation and Monitoring to ensure optimal implementation.

# 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<br>Case Status | Perdata<br>Civil | Pidana<br>Criminal | Tata Usaha Negara<br>State Administrative Procedure |
|---|---|---|---|
| **Perseroan**<br>**The Company** | | | |
| Telah Selesai (Mempunyai Kekuatan Hukum yang Tetap)<br>Completed (Has Permanent Legal Force) | 1 | - | 1 |
| Dalam Proses Penyelesaian<br>In the Settlement Process | 1 | - | 2 |
| **Dewan Komisaris dan Direksi Perseroan**<br>**Board of Commissioners and Board of Directors** | | | |
| Telah Selesai (Mempunyai Kekuatan Hukum yang Tetap)<br>Completed (Has Permanent Legal Force) | - | - | - |

| Status Perkara<br>Case Status | Perdata<br>Civil | Pidana<br>Criminal | Tata Usaha Negara<br>State Administrative Procedure |
|---|---|---|---|
| Dalam Proses Penyelesaian<br>In the Settlement Process | - | - | - |
| **Entitas Anak**<br>**Subsidiary** | | | |
| Telah Selesai (Mempunyai Kekuatan Hukum yang Tetap)<br>Completed (Has Permanent Legal Force) | - | - | - |
| Dalam Proses Penyelesaian<br>In the Settlement Process | - | - | - |
| **Total** | **2** | **-** | **3** |

## Perkara Hukum yang Dihadapi Perseroan pada Tahun 2024
Legal Cases Faced by the Company in 2024

**Perkara kasasi di Makamah Agung terkait dengan permohonan Sertifikat Laik Fungsi dan Persetujuan Bangunan Gedung Perseroan yang ditolak oleh Dinas Pekerjaan Umum dan Penataan Ruang Kabupaten Badung, serta terdapat menara telekomunikasi milik Perseroan yang berlokasi di wilayah Kabupaten Badung, Bali yang dibongkar oleh pihak Satuan Polisi Pamong Praja Kabupaten Badung.**
The cassation case at the Supreme Court is related to the Company's application for Certificate of Functioning and Building Approval which was rejected by Badung Regency Public Works and Spatial Planning Office, as well as a telecommunication tower owned by the Company located in Badung Regency, Bali which was demolished by Badung Regency Pamong Praja Police Unit.

| | |
|---|---|
| **Para Pihak**<br>**The Parties** | Bupati Badung (Tergugat), Kepala Satuan Polisi Pamong Praja Kabupaten Badung (Tergugat II), PT Bali Towerindo Sentra (Tergugat II Intervensi).<br>Regent of Badung (Defendant), Head of Badung Regency Pamong Praja Police Unit (Defendant II), PT Bali Towerindo Sentra (Defendant II Intervention). |
| **Status Penyelesaian Perkara**<br>**Case Settlement Status** | Masih dalam proses upaya hukum luar biasa, yaitu peninjauan kembali di Makamah Agung.<br>It is still in the process of extraordinary legal remedies, namely judicial review at the Supreme Court. |
| **Pengaruhnya Terhadap Perseroan**<br>**Impact on the Company** | Bahwa dengan timbulnya permasalahan hukum tersebut maka Perseroan belum dapat melakukan investasi di wilayah Kabupaten Badung, Bali.<br>That with the emergence of these legal problems, the Company has not been able to invest in Badung Regency area, Bali. |

## Sanksi Administratif

Pada tahun 2024, Perseroan menerima 1 sanksi administratif, sedangkan Entitas Anak, Dewan Komisaris dan Direksi yang menjabat tidak menerima sanksi administratif dari pihak otoritas manapun.

## Administrative Sanctions

In 2024, the Company received 1 administrative sanction, while its Subsidiaries, Board of Commissioners, and Board of Directors did not receive any administrative sanctions from any authorities.

| Penerima Sanksi<br>Sanction Recipient | Jenis Sanksi<br>Sanction Type | Otoritas Pemberi Sanksi<br>Sanctioning Authority | Jumlah Sanksi<br>Total Sanctions<br>(Rp) |
|---|---|---|---|
| Perseroan<br>The Company | Denda kurang bayar Retribusi Pengendalian Menara Telekomunikasi (RPMT) tahun 2023.<br>Penalty for underpayment of Telecommunication Tower Control Retribution (RPMT) in 2023. | Pemerintah Kota Pekalongan, Pemerintah Kabupaten Jembrana, Pemerintah Kabupaten Kapuas, Pemerintah Kabupaten Lamongan, dan Pemerintah Kabupaten Konawe Utara.<br>Pekalongan City Government, Jembrana Regency Government, Kapuas Regency Government, Lamongan Regency Government, and North Konawe Regency Government. | 13.172.520 |

# Akses Informasi dan Data Perusahaan
## Access to Company Information and Data

**Komitmen Transparansi**
**Transparency Commitment**

Mitratel menyediakan akses informasi melalui situs resmi, yaitu www.mitratel.co.id. Pada situs web Perseroan, pemangku kepentingan dapat membaca, mengunduh, dan memahami informasi Mitratel secara lengkap.

Mitratel provides access to information through its official website, www.mitratel.co.id. On the Company's website, stakeholders can read, download, and understand Mitratel's complete information.

### Situs Web Perusahaan
### Company Website

- Alamat: www.mitratel.co.id
- Informasi yang tersedia:
  - > Sejarah singkat perusahaan
  - > Profil Dewan Komisaris dan Direksi
  - > Produk dan Layanan
  - > Tata Kelola Perusahaan
  - > Hubungan Investor
  - > Etika Bisnis dan Nilai Perusahaan
  - > Informasi terkait CSR
  - > Karier

- Address: www.mitratel.co.id
- Available information:
  - > Brief history of the company
  - > Board of Commissioners and Board of Directors Profile
  - > Products and Services
  - > Corporate Governance
  - > Investor Relations
  - > Business Ethics and Corporate Values
  - > CSR-related information
  - > Careers

### Media Sosial
### Social Media

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

### Saluran Informasi
### Information Channel

- Media massa.
- Situs web (tersedia dalam Bahasa Indonesia dan Inggris).
- Media sosial.
- Fasilitas pelaporan elektronik emiten Bursa Efek Indonesia.
- Sistem pelaporan elektronik Otoritas Jasa Keuangan.

- Mass media.
- Website (available in Bahasa Indonesia and English).
- Social media.
- Indonesia Stock Exchange issuer e-reporting facility.
- Financial Services Authority e-reporting system.

### Media Publikasi
### Publication Media

Mitratel menggunakan media publikasi berupa media cetak dan media elektronik. Media cetak tetap digunakan untuk mematuhi regulasi dan menjangkau masyarakat yang belum memiliki akses ke media elektronik. Oleh karena itu, informasi tentang Mitratel disebarluaskan melalui media cetak nasional. Sementara untuk media elektronik, Mitratel menggunakan kanal berita *online* dan sosial media.

Mitratel uses publication media in the form of print and electronic media. Print media is still used to comply with regulations and reach people who do not have access to electronic media. Therefore, information about Mitratel is disseminated through national print media. As for electronic media, Mitratel uses online news channels and social media.

### Siaran Pers
### Press Release

Mitratel menerbitkan siaran pers untuk menginformasikan:
- Kinerja perusahaan.
- Berbagai kegiatan operasional.
- Inisiatif lainnya.

Mitratel issues press releases to inform:
- Company performance.
- Various operational activities.
- Other initiatives.

# Kode Etik
## Code of Ethics

Perseroan memiliki Kode Etik yang disebut sebagai Etika Bisnis Perusahaan sebagai pedoman yang berlaku bagi seluruh insan Perseroan dalam menjalankan perannya pada rantai nilai perusahaan. Penetapan Etika Bisnis Perusahaan berdasarkan Peraturan Direksi No. C.Tel.015/HK 200/JDMT-1056000/2022 tentang Etika Bisnis Perusahaan yang ditandatangani Direktur Utama pada 31 Mei 2022.

The Company has a Code of Ethics referred to as the Company's Business Ethics as a guideline that applies to all Company personnel in carrying out their roles in the company's value chain. The establishment of the Company's Business Ethics is based on the Board of Directors Regulation No. C.Tel.015/HK 200/JDMT-1056000/2022 on the Company's Business Ethics, signed by the President Director on May 31, 2022.

### Pokok-pokok Etika Bisnis Perusahaan
### Principles of Corporate Business Ethics

Pokok-pokok Etika Bisnis Perusahaan memuat hal-hal sebagai berikut.

The Company's Principles of Business Ethics contain the following matters.

**1** Etika kerja karyawan, yaitu sistem nilai atau norma yang digunakan oleh seluruh karyawan dan pemimpin dalam bekerja sehari-hari dengan lingkup sebagai berikut.

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.

**Perilaku utama karyawan.**
**The main behavior of employees.**

- Kapasitas dan kapabilitas karyawan.
- Kewajiban dan larangan.
- Kerahasiaan Informasi.
- Infrastruktur.
- Lingkungan kerja.

- Employee capacity and capability.
- Obligations and prohibitions.
- Confidentiality of information.
- Infrastructure.
- Work environment.

**Perilaku utama pemimpin**
**Key Leader Behaviors**

- Perilaku pemimpin.
- Perilaku Direksi.
- Perilaku *Chief Executive Officer* (CEO) dan *Chief Financial and Risk Management Officer* (CFRO).

- Leader behavior.
- Behavior of the Board of Directors.
- Behavior of the Chief Executive Officer (CEO) and 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.

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.

**Hubungan dengan regulator.**
**Relationship with regulators.**

**Hubungan dengan *stakeholders*.**
**Relationship with stakeholders.**

**Ketentuan tambahan.**
**Additional provisions.**

## Bentuk Sosialisasi dan Upaya Penyebarluasan Etika Bisnis Perusahaan dan Pakta Integritas

Perseroan menerapkan strategi komprehensif untuk mensosialisasikan Etika Bisnis Perusahaan kepada seluruh karyawan di berbagai level melalui media *online* dan *offline*. Para pemimpin bertanggung jawab mengomunikasikan Etika Bisnis Perusahaan serta memastikan pengawasan implementasinya. Sosialisasi mencakup prinsip anti-suap, anti-korupsi, anti-pencucian uang, pencegahan pendanaan terorisme, penghindaran pajak, dan aturan pengendalian ekspor yang mengacu pada prinsip-prinsip *Office of Foreign Assets Control* (OFAC) untuk meningkatkan kesadaran dan pemahaman karyawan.

Perseroan juga telah menetapkan pakta integritas dan memastikan prinsip-prinsipnya tersampaikan ke seluruh tingkatan manajemen dan staf melalui penyebaran sistematis menggunakan *e-mail* dan intranet. Materi yang disampaikan mencakup elemen utama dalam Pedoman GCG, seperti etika bisnis, pencegahan *fraud*, manajemen risiko, pengendalian internal (SOA), mekanisme *whistleblowing system,* pelarangan gratifikasi, tata kelola TI, perlindungan keamanan informasi, serta aspek lain yang mendukung praktik tata kelola perusahaan yang baik.

## Pernyataan bahwa Etika Bisnis Perusahaan Berlaku bagi Seluruh Tingkatan Organisasi

Perseroan memastikan bahwa Etika Bisnis Perusahaan berlaku setara dan wajib dipatuhi bagi Dewan Komisaris, Direksi, dan seluruh karyawan, yang ditandai dengan penandatanganan wajib pada pakta integritas. Penandatangan pakta integritas oleh seluruh karyawan di tahun 2024 dilakukan pada September 2024.

## Upaya Penegakan Etika Bisnis Perusahaan

Perseroan memastikan kepatuhan terhadap Etika Bisnis Perusahaan melalui berbagai mekanisme pengawasan dan penegakan. Unit Audit Internal secara rutin melakukan pemeriksaan untuk memastikan pelaksanaan aturan, termasuk anti-suap, anti-korupsi, anti-pencucian uang, pencegahan pendanaan terorisme, dan penghindaran pajak. Fungsi manajemen risiko dan kepatuhan juga melakukan penilaian risiko secara berkala dengan mengacu pada prinsip-prinsip OFAC guna menjamin kepatuhan terhadap ketentuan yang berlaku.

## Forms of Dissemination and Efforts to Distribute the Company's Business Ethics and Integrity Pacts

The Company implements a comprehensive strategy to disseminate the Company's Business Ethics to all employees at various levels through online and offline media. Leaders are responsible for communicating the Company's Business Ethics and ensuring supervision of its implementation. Dissemination includes anti-bribery, anti-corruption, anti-money laundering, prevention of terrorism financing, tax avoidance, and export control rules referring to the Office of Foreign Assets Control (OFAC) principles to increase employee awareness and understanding.

The Company has also established an integrity pact and ensured its principles are conveyed to all levels of management and staff through systematic dissemination using e-mail and intranet. The material covers the main elements of the GCG Guidelines, such as business ethics, fraud prevention, risk management, internal control (SOA), whistleblowing system mechanism, prohibition of gratification, IT governance, information security protection, and other aspects that support good corporate governance practices.

## Statement that the Company's Business Ethics Apply to All Levels of the Organization

The Company ensures that the Corporate Business Ethics apply equally and are mandatory for the Board of Commissioners, the Board of Directors, and all employees, as evidenced by the mandatory signing of the integrity pact. The signing of the integrity pact by all employees in 2024 took place in September 2024.

## Efforts to Enforce the Company's Business Ethics

The Company ensures compliance with Corporate Business Ethics through various supervision and enforcement mechanisms. The Internal Audit Unit regularly conducts inspections to ensure the implementation of regulations, including anti-bribery, anti-corruption, anti-money laundering, terrorism financing prevention, and tax avoidance. The risk management and compliance functions also perform periodic risk assessments based on OFAC principles to ensure adherence to applicable regulations.

Sebagai langkah penegakan, setiap pelanggaran Etika Bisnis Perusahaan akan dikenakan sanksi sesuai aturan yang berlaku. Pelanggaran yang tergolong tindak pidana dapat dikenai sanksi disiplin, termasuk pemutusan hubungan kerja, hingga tuntutan pidana sesuai ketentuan perundang-undangan yang berlaku.

As an enforcement measure, any violation of Corporate Business Ethics will be subject to sanctions in accordance with applicable regulations. Violations classified as criminal offenses may result in disciplinary action, including termination of employment, as well as criminal prosecution under prevailing laws and regulations.

### Jumlah Pelanggaran Etika Bisnis Perusahaan beserta Sanksi yang Diberikan pada Tahun Buku Terakhir

Pada tahun 2024, tidak terdapat pelanggaran terhadap Etika Bisnis Perusahaan dalam bentuk apa pun yang dilakukan oleh insan Perseroan.

### Number of Violations of the Company's Business Ethics and Sanctions Imposed in the Last Financial Year

In 2024, there were no violations of the Company's Business Ethics in any forms committed by the Company's personnel.

## Kebijakan Pengungkapan Informasi
Information Disclosure Policy

Sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan No. 04 Tahun 2024 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka, setiap anggota Dewan Komisaris dan Direksi wajib menyampaikan informasi seputar kepemilikan sahamnya atas Perseroan atau setiap perubahannya untuk kemudian dilaporkan kepada Otoritas Jasa Keuangan, paling lambat 5 hari kerja sejak terjadinya transaksi. Jika pelaporan menggunakan sistem elektronik Otoritas Jasa Keuangan, maka batas waktu pelaporan paling lambat 3 hari kerja. Pada tahun 2024, Perseroan telah menyampaikan laporan kepemilikan saham anggota Dewan Komisaris dan Direksi kepada Otoritas Jasa Keuangan dan Bursa Efek Indonesia melalui e-*reporting*.

As stipulated in the Financial Services Authority Regulation No. 04 Year 2024 on the Report of Ownership or Any Change in Share Ownership of Public Companies, each member of the Board of Commissioners and Board of Directors is required to submit information regarding his/her share ownership of the Company or any changes thereof to be reported to the Financial Services Authority, no later than 5 working days after the transaction occurs. If the reporting uses the electronic system of the Financial Services Authority, the reporting deadline is no later than 3 working days. In 2024, the Company submitted the share ownership report of members of the Board of Commissioners and Board of Directors to the Financial Services Authority and Indonesia Stock Exchange through e-reporting.

### Pengungkapan Kepemilikan Saham

Informasi terkait kepemilikan saham Dewan Komisaris dan Direksi beserta perubahannya dapat dilihat pada bab Profil Perusahaan bagian Komposisi Kepemilikan Saham Tidak Langsung oleh Anggota Dewan Komisaris dan Direksi.

### Disclosure of Share Ownership

Information on the share ownership of Board of Commissioners and Board of Directors and its changes can be seen in the Company Profile chapter of Indirect Share Ownership Composition by Members of the Board of Commissioners and Board of Directors section.

# Sistem Pelaporan Pelanggaran
## Whistleblowing System

Perseroan mendukung prinsip GCG dengan menerapkan sistem pelaporan pelanggaran (*whistleblowing system*) dengan nama Mitratel Integrity Line. Sebagai bagian dari pengendalian internal, Mitratel Integrity Line dirancang untuk mencegah, mendeteksi, dan menangani *fraud* serta pelanggaran yang merugikan perusahaan. Mitratel Integrity Line menyediakan saluran formal bagi karyawan dan pihak ketiga untuk menyampaikan pengaduan dengan prosedur yang jelas dan konsisten.

The Company supports GCG principles by implementing a whistleblowing system called the Mitratel Integrity Line. As part of internal control, the Mitratel Integrity Line is designed to prevent, detect, and address fraud and violations that may harm the Company. It provides a formal channel for employees and third parties to submit complaints through clear and consistent procedures.

### Cara Penyampaian Laporan Pelanggaran

Mitratel bekerja sama dengan pihak ketiga menyediakan 6 saluran pengaduan independen yang mencakup:

### How to Submit Violation Reports

Mitratel in collaboration with third parties provides 6 independent complaint channels which include:

**Saluran Telepon Khusus *Whistleblowing System***
**Dedicated Whistleblowing Phone Line**

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.

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.

**Surat Pos**
**Postal Mail**

Surat berisi aduan beserta Lembar Muka Pengungkapan dapat dikirimkan melalui pos ke:

Mitratel Integrity Line
PO Box 2802
JKP 10028

The letter of complaint along with the Disclosure Cover Sheet can be sent by post to:

Mitratel Integrity Line
PO Box 2802
JKP 10028

**SMS dan WhatsApp**
**SMS and WhatsApp**

Pengaduan dapat mengirimkan SMS dan WhatsApp ke nomor 0811 1992 3336.

Complaints can be sent via SMS and WhatsApp to 0811 1992 3336.

**Situs *Whistleblowing System***
**Whistleblowing Site**

Pelapor dapat membuat laporan melalui situs https://idn.deloitte-halo.com/mitratelwbs/.

The reporter can make a report through the website https://idn.deloitte-halo.com/mitratelwbs/.

**Faksimile**
**Facsimile**

Laporan dapat dikirimkan melalui faksimile ke nomor 021 5088 0244.

Reports can be submitted via facsimile to 021 5088 0244.

***E-mail***

Pelapor dapat mengirimkan aduan melalui e-mail ke mitratelwbs@tipoffs.info.

Reporters can send complaints via e-mail to mitratelwbs@tipoffs.info.

Adapun jenis pengaduan yang dapat disampaikan dalam 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; dan
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.

Setiap laporan yang disampaikan harus harus disampaikan pelapor dengan penuh rasa tanggung jawab dan bukan bersifat fitnah yang dapat mencemarkan nama baik atau reputasi seseorang. Oleh karenanya, untuk menjaga prinsip tersebut, pengaduan yang diterima dan yang akan ditindaklanjuti paling sedikit 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; dan

The types of complaints that can be submitted on the 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/CFT 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; and
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.

Every report submitted must be submitted by the reporter with a full sense of responsibility and not slanderous in nature that can defame a person's good name or reputation. Therefore, to maintain this principle, complaints received and which will be followed up at least contain:

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; and

4. Informasi harus didukung dengan bukti-bukti yang cukup dan dapat diandalkan sebagai data awal untuk melakukan pemeriksaan lebih lanjut.

## Perlindungan bagi Pelapor

Mitratel menjamin dan memastikan adanya perlindungan kerahasian pelapor, baik karyawan maupun pihak ketiga yang menyampaikan keluhan atau laporan dugaan tindak pelanggaran. Mitratel senantiasa mengedepankan kerahasiaan dan asas praduga tidak bersalah dalam menindaklanjuti setiap aduan atau laporan yang disampaikan.

## Prosedur Penanganan dan Pihak yang Mengelola Laporan Pelanggaran

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.

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.

4. Information must be supported by sufficient and reliable evidence as preliminary data to conduct further examination.

## Protection for Whistleblowers

Mitratel guarantees and ensures the protection of the confidentiality of whistleblowers, both employees and third parties who submit complaints or reports of alleged violations. Mitratel always prioritizes confidentiality and the presumption of innocence in following up every complaint or report submitted.

## Handling Procedures and Parties Managing Violation Reports

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 President Director 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.

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 President Director 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 President Director. 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 President Director and/or Audit Committee for evaluation and follow-up as needed.

## Pengungkapan Pengaduan melalui Sistem Pelaporan Pelanggaran pada Tahun 2024

Hingga 31 Desember 2024, Perseroan menerima sejumlah 3 laporan pengaduan melalui Mitratel Integrity Line. Dari jumlah tersebut, 2 laporan dinyatakan memenuhi kriteria untuk ditindaklanjuti. Seluruh laporan yang memenuhi kriteria tersebut telah diselesaikan dan ditindaklanjuti sesuai prosedur yang berlaku.

## Disclosure of Complaints through Whistleblowing System in 2024

Until December 31, 2024, the Company received a total of 3 complaint reports through Mitratel Integrity Line. Of these, 2 reports were declared to meet the criteria for follow-up. All reports that meet the criteria have been resolved and followed up in accordance with applicable procedures.

# Kebijakan Anti-Korupsi
## Anti-Corruption Policy

Setiap tindakan korupsi dapat mengakibatkan penyelidikan atau proses litigasi yang berpotensi menyita waktu, menimbulkan biaya substansial, serta mengalihkan fokus manajemen dari kegiatan operasional sehari-hari. Selain itu, pelanggaran semacam itu dapat mengakibatkan pemberian sanksi, baik berupa penalti finansial maupun non-finansial, yang berpotensi memberikan dampak material yang merugikan terhadap operasional, kondisi keuangan, dan reputasi Perseroan. Oleh karena itu, Perseroan berkomitmen untuk menerapkan kebijakan dan prosedur yang dirancang secara komprehensif guna memastikan kepatuhan seluruh pihak terkait, termasuk Dewan Komisaris, Direksi, pejabat, karyawan, perwakilan, konsultan, dan agen Perseroan, terhadap undang-undang dan peraturan yang berlaku, seperti undang-undang anti-korupsi, anti-penyuapan, anti-pencucian uang, serta peraturan sanksi lainnya.

Terkait hal tersebut, Perseroan memiliki kebijakan anti-korupsi yang 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 Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.017/HK 200/JDMT-1056000/2022 tentang Pakta Integritas, Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT-1056000/2022 tentang Etika Bisnis Perusahaan, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024, dan 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*. Selain itu, Perseroan juga

Any act of corruption may result in investigations or litigation proceedings that are potentially time-consuming, incur substantial costs, and divert management's focus from day-to-day operations. In addition, such offenses may result in sanctions, both financial and non-financial penalties, which have the potential to have a material adverse effect on the Company's operations, financial condition, and reputation. Therefore, the Company is committed to implementing policies and procedures that are comprehensively designed to ensure the compliance of all related parties, including the Board of Commissioners, Board of Directors, officers, employees, representatives, consultants, and agents of the Company, with applicable laws and regulations, such as anti-corruption, anti-bribery, anti-money laundering, and other sanctioning regulations.

In this regard, the Company has an anti-corruption policy which is regulated in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel. 019/HK 200/JDMT-1340000/2022 on Mitratel Group's Good Corporate Governance (GCG) Management Guidelines, Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.017/HK 200/JDMT-1056000/2022 on Integrity Pact, Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT-1056000/2022 on Corporate Business Ethics, Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual of PT Dayamitra Telekomunikasi Tbk on October 30, 2024, and the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. PD. 0009/HK 290/DMT-11120000/2023 on the Ratification of Board of Commissioners' Decision No. 005/DEKOM-DMT/02/2023 on Policies and Procedures for Handling Complaints (Whistleblowing System) within PT Dayamitra Telekomunikasi Tbk Group.

patuh dan tunduk terhadap 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.

In addition, the Company also complies with Law No. 31 of 1999 as amended by Law No. 20 of 2001 on the Eradication of Corruption and Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering.

Kebijakan anti-korupsi disosialisasikan kepada seluruh karyawan, yang mana seluruh karyawan Perseroan diwajibkan untuk menandatangani dokumen Pakta Integritas. Sedangkan untuk karyawan baru, sosialisasi akan dilakukan melalui program *induction*.

The anti-corruption policy is disseminated to all employees, in which all employees of the Company are required to sign the Integrity Pact document. As for new employees, dissemination will be conducted through an induction program.

Pada tahun 2024, Perseroan juga mengikutsertakan karyawan dalam pelatihan anti-korupsi yang diselenggarakan oleh PT Solumindo dengan tema pelatihan ISO 37001:2016 tentang Sistem Manajemen Anti-Penyuapan.

In 2024, the Company also included employees in anti-corruption training organized by PT Solumindo with the theme of ISO 37001:2016 training on Anti-Bribery Management System.

## Kebijakan Keterlibatan Politik
### Political Invovement Policy

Mitratel menjunjung tinggi hak asasi setiap karyawan sebagai warga negara untuk menyampaikan aspirasi sosial dan politiknya. Namun demikian, untuk menjaga profesionalisme, netralitas, dan menghindari konflik kepentingan, seluruh bentuk keterlibatan politik oleh karyawan dibatasi sebagaimana diatur dalam Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.018/HK 200/JDMT-1056000/2022 tentang Peraturan Perusahaan, dan Peraturan Direksi PT Dayamitra Telekomunikasi Tbk No. C.Tel.015/HK 200/JDMT-1056000/2022 tentang Etika Bisnis Perusahaan. Karyawan tidak diperkenankan menjadi anggota atau pengurus partai politik, menggunakan jabatan atau fasilitas perusahaan untuk kegiatan politik, maupun melakukan aktivitas politik yang dapat memengaruhi kinerja dan kepentingan perusahaan.

Mitratel upholds the fundamental rights of all employees as citizens to express their social and political aspirations. However, to maintain professionalism, neutrality, and avoid conflicts of interest, all forms of political involvement by employees are restricted as stipulated in the Board of Directors' Regulation of PT Dayamitra Telekomunikasi Tbk No. C.Tel.018/HK 200/JDMT-1056000/2022 on Company Regulations, and No. C.Tel.015/HK 200/JDMT-1056000/2022 on the Company's Code of Business Ethics. Employees are prohibited from becoming members or administrators of political parties, using their positions or company facilities for political activities, or engaging in political actions that could affect the company's performance and interests.

Sepanjang tahun 2024, tidak terdapat karyawan Mitratel yang terlibat dalam aktivitas politik, serta tidak ada dana perusahaan yang dianggarkan atau digunakan untuk mendukung kegiatan politik dalam bentuk apa pun.

Throughout 2024, no Mitratel employees were involved in political activities, and no company funds were allocated or used to support political activities in any form.

# 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, kebijakan ini memastikan bahwa hak-hak Pemegang Saham dilindungi dan diperlakukan secara adil dan setara. Dalam implementasinya, Mitratel menjunjung tinggi prinsip kesetaraan *(equal treatment)* kepada seluruh Pemegang Saham, di mana:

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 kebijakan tegas yang melarang Dewan Komisaris, Direksi, dan seluruh karyawan untuk mengambil keuntungan dari informasi material yang tidak tersedia secara umum di pasar *(non-public information).* Berdasarkan Pedoman Pengelolaan GCG dan ketentuan internal perusahaan, 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 Mitratel Group's Good Corporate Governance (GCG) Management Guidelines, this policy ensures that Shareholders' rights are protected and treated fairly and equally. In its implementation, Mitratel upholds the principle of equal treatment to all Shareholders, where:

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 has a strict policy prohibiting the Board of Commissioners, Board of Directors, and all employees from taking advantage of material information that is not generally available in the market (non-public information). Based on the GCG Management Guidelines and internal company regulations, insiders are prohibited from doing the following.

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*

## Policy to Prevent Insider Trading

Perseroan telah memiliki kebijakan untuk mencegah terjadinya *insider trading* yang tercanrum dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group dan Peraturan Direksi tentang Pakta Integritas. Kebijakan ini bertujuan untuk menghindari benturan kepentingan antara Perseroan dengan pihak-pihak tertentu, memastikan perdagangan efek Perseroan yang wajar, melindungi Perseroan dalam melaksanakan aksi korporasi, serta mengatur penggunaan informasi material yang tidak atau belum menjadi informasi publik oleh setiap pihak yang memiliki akses atas informasi material atau informasi rahasia.

The Company has a policy to prevent insider trading as outlined in Mitratel Group's Good Corporate Governance (GCG) Management Guidelines and the Board of Directors' Regulation on Integrity Pact. This policy aims to avoid conflicts of interest between the Company and certain parties, ensure fair trading of the Company's securities, protect the Company in carrying out corporate actions, and regulate the use of material information that is not or has not become public information by any party that has access to material information or confidential information.

# Pedoman Transaksi Afiliasi dan Benturan Kepentingan

## Guidelines for Affiliated Transactions and Conflict of Interest

Perseroan memahami pentingnya menerapkan sikap tegas dalam menangani benturan kepentingan di lingkungan perusahaan guna mendukung terciptanya GCG, memperkuat hubungan harmonis dengan seluruh pemangku kepentingan, serta mendorong peningkatan nilai Perseroan secara berkelanjutan. Dengan tujuan tersebut, Perseroan telah menyusun Prosedur Transaksi Afiliasi dan Transaksi Benturan Kepentingan yang ditetapkan pada 12 November 2021.

The Company understands the importance of implementing a firm stance in handling conflicts of interest within the Company to support the creation of GCG, strengthen harmonious relationships with all stakeholders, and encourage sustainable increase in the value of the Company. With this aim, the Company has prepared the Procedures for Affiliated Transactions and Conflict of Interest Transactions stipulated on November 12, 2021.

### 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; dan
6. Pemberian jaminan perusahaan (*corporate guarantee*).

### 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; and
6. Provision of corporate guarantees.

Untuk memastikan bahwa transaksi afiliasi dilakukan secara transparan dan sesuai dengan prinsip GCG, Mitratel menerapkan prosedur sebagai berikut.

1. Identifikasi dan klasifikasi, yaitu unit pelaksana melakukan identifikasi transaksi dan mengklasifikasikan apakah transaksi masuk dalam kategori transaksi afiliasi.
2. Koordinasi dengan *Investor Relations*, yaitu semua rencana transaksi harus dikonsultasikan dengan Unit *Investor Relations*, yang akan melakukan analisis lebih lanjut.
3. 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.
4. Pengungkapan dalam Laporan Tahunan, yaitu semua transaksi yang signifikan harus dicantumkan dalam Laporan Tahunan sebagai bagian dari keterbukaan informasi.

## Transaksi Benturan Kepentingan

Transaksi Benturan Kepentingan terjadi ketika terdapat perbedaan antara kepentingan ekonomi perusahaan dengan kepentingan pribadi pihak internal, seperti Direksi, Dewan Komisaris, atau Pemegang Saham Utama dan Pengendali yang dapat merugikan perusahaan. Transaksi benturan kepentingan mencakup:

1. Transaksi dengan afiliasi yang berpotensi merugikan perusahaan;
2. Keputusan investasi atau akuisisi yang menguntungkan individu tertentu di dalam perusahaan; dan
3. Penyewaan aset atau jasa dengan kondisi yang tidak wajar.

Untuk memastikan bahwa transaksi dilakukan secara transparan dan sesuai dengan prinsip GCG, Mitratel menerapkan prosedur 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.

To ensure that affiliated transactions are conducted transparently and in accordance with GCG principles, Mitratel implements the following procedures.

1. Identification and classification, where the implementing unit identifies transactions and classifies whether the transaction falls into the category of affiliated transactions.
2. Coordination with Investor Relations, i.e. all transaction plans must be consulted with the Investor Relations Unit, which will conduct further analysis.
3. 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.
4. Disclosure in the Annual Report, i.e. all significant transactions must be included in the Annual Report as part of the information disclosure.

## Conflict of Interest Transactions

Conflict of Interest Transactions occur when there is a difference between the economic interests of the Company and the personal interests of internal parties, such as the Board of Directors, Board of Commissioners, or Major and Controlling Shareholders that can harm the Company. Conflict of interest transactions include:

1. Transactions with affiliates that have the potential to harm the Company;
2. Investment or acquisition decisions that favor certain individuals within the Company; and
3. Leasing of assets or services with unreasonable conditions.

To ensure that transactions are conducted transparently and in accordance with GCG principles, Mitratel implements the following 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.

# Kebijakan Komunikasi
## Communication Policy

Perseroan telah menetapkan kebijakan komunikasi dengan Pemegang Saham yang dituangkan dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group sebagai panduan dalam berkomunikasi dengan Pemegang Saham, Otoritas Pasar Modal, dan komunitas pasar modal. Pedoman ini dirancang untuk memastikan bahwa Perseroan menyediakan informasi yang lengkap, akurat, terkini, tidak menyesatkan, mudah diakses, dan sesuai dengan ketentuan perundang-undangan yang berlaku. Selain itu, pedoman kebijakan komunikasi juga bertujuan untuk menjamin perlakuan yang adil kepada seluruh Pemegang Saham, terutama terkait pemenuhan hak-hak sebagai Pemegang Saham Perseroan.

The Company has established a communication policy with Shareholders as outlined in Mitratel Group's Good Corporate Governance (GCG) Management Guidelines as a guide in communicating with Shareholders, the Capital Market Authority, and the capital market community. This guideline is designed to ensure that the Company provides information that is complete, accurate, current, not misleading, easily accessible, and in accordance with applicable laws and regulations. In addition, the communication policy guidelines also aim to ensure fair treatment to all Shareholders, especially regarding the fulfillment of their rights as Shareholders of the Company.

# 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

Perseroan menetapkan kebijakan tata cara pengunduran diri Dewan Komisaris dan Direksi apabila terlibat kejahatan keuangan sebagai bagian dari komitmen untuk mengimplementasikan dan melaksanakan prinsip-prinsip GCG secara optimal dan komprehensif di seluruh kegiatan usaha. Setiap anggota Dewan Komisaris dan/atau Direksi diwajibkan untuk menyampaikan pengunduran diri dari jabatannya kepada Perseroan apabila anggota Dewan Komisaris dan/atau Direksi tersebut telah terbukti terlibat dalam kejahatan keuangan. Kebijakan ini telah diatur dalam Anggaran Dasar Mitratel, jo. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014.

The Company establishes a policy on the procedure for resignation of the Board of Commissioners and Board of Directors if involved in financial crimes as part of the commitment to implementing and executing GCG principles optimally and comprehensively in all business activities. Each member of the Board of Commissioners and/or Board of Directors is required to submit his/her resignation from his/her position to the Company if the member of the Board of Commissioners and/or Board of Directors has been proven to be involved in financial crimes. This policy has been regulated in Mitratel's Articles of Association in conjunction with Financial Services Authority Regulation No. 33/POJK.04/2014.

# Penerapan Pedoman Tata Kelola Perusahaan Terbuka

## Implementation of Public Company Governance Guidelines

Penerapan prinsip GCG Perseroan telah disesuaikan dengan Pedoman Tata Kelola Perusahaan Terbuka yang telah diatur dalam Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015. Penerapan pedoman tersebut diuraikan sebagai berikut.

The implementation of GCG in the Company is aligned with the Public Company Governance Guidelines as stipulated in the Financial Services Authority Circular No. 32/SEOJK.04/2015. The implementation of these guidelines is outlined 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:<br>Recommendation 1: | Status dan Penerapan:<br>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.<br>The public company has technical voting methods or procedures, both open and confidential, that uphold independence and prioritize the interests of Shareholders. | **Terpenuhi**<br>Perseroan memiliki prosedur pengumpulan suara dalam RUPS sebagaimana diatur dalam Anggaran Dasar dan peraturan perusahaan lainnya terkait tata tertib rapat yang diinformasikan kepada para Pemegang Saham di awal pelaksanaan RUPS.<br>**Complied**<br>The Company implemented voting procedures during the GMS as stipulated in the Articles of Association and other corporate regulations governing meeting procedures, which are informed to Shareholders at the beginning of the GMS. |
| **Rekomendasi 2:**<br>**Recommendation 2:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Seluruh anggota Direksi dan anggota Dewan Komisaris perusahaan terbuka hadir dalam RUPS Tahunan.<br>All members of the Board of Directors and Board of Commissioners of a public company attend the Annual GMS. | **Terpenuhi**<br>Seluruh anggota Dewan Komisaris dan Direksi menghadiri RUPS Tahunan 2024.<br>**Complied**<br>All members of the Board of Commissioners and Board of Directors attended the 2024 Annual GMS. |
| **Rekomendasi 3:**<br>**Recommendation 3:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Ringkasan risalah RUPS tersedia dalam situs web perusahaan terbuka paling sedikit selama 1 tahun.<br>The summary of the GMS minutes is available on the public company's website for at least 1 year. | **Terpenuhi**<br>Ringkasan risalah RUPS tahun 2024 telah dimuat dalam situs web Perseroan dan tersedia juga ringkasan risalah RUPS dari tahun buku 2021.<br>**Complied**<br>The summary of the 2024 GMS minutes has been published on the Company's website, and summaries of GMS minutes from the 2021 fiscal year are also available. |

**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:<br>Recommendation 4: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Perusahaan terbuka memiliki suatu kebijakan komunikasi dengan Pemegang Saham atau investor.<br>The public company has a communication policy with Shareholders or investors. | **Terpenuhi**<br>Perseroan telah memiliki kebijakan komunikasi dengan Pemegang Saham atau Investor yang dituangkan dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group dan *Board Manual.*<br>**Complied**<br>The Company established a communication policy with Shareholders or Investors, which is outlined in the Good Corporate Governance (GCG) Guidelines of Mitratel Group and Board Manual. |

| Rekomendasi 5:<br>Recommendation 5: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Perusahaan terbuka mengungkapkan kebijakan komunikasi perusahaan terbuka dengan Pemegang Saham atau investor dalam situs web.<br><br>The public company discloses its policy on communication with Shareholders or investors on the website. | **Terpenuhi**<br>Perseroan menyediakan bahan dari setiap *earnings call*, konferensi, dan presentasi dengan investor di situs web resmi Perseroan. Langkah ini dilakukan untuk memastikan kesetaraan akses informasi bagi seluruh Pemegang Saham dan investor, sekaligus mendukung transparansi dalam komunikasi dengan Perseroan.<br>**Complied**<br>The Company provides materials from every earnings call, conference, and investor presentation on the Company's official website. This initiative is done to ensure equal access to information for all Shareholders and Investors while supporting transparency in communication with the Company. |

## 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:<br>Recommendation 6: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi perusahaan terbuka.<br>Determination of the number of members of the Board of Commissioners considers the condition of the public company. | **Terpenuhi**<br>Penentuan komposisi Dewan Komisaris telah disesuaikan dengan kondisi Perseroan.<br>**Complied**<br>The determination of the composition of the Board of Commissioners is adjusted in accordance with the Company's conditions. |
| **Rekomendasi 7:**<br>**Recommendation 7:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br>Determination of the composition of the Board of Commissioners considers the diversity of expertise, knowledge, and experience required. | **Terpenuhi**<br>Anggota Dewan Komisaris yang menjabat saat ini memiliki keahlian, pengetahuan, dan pengalaman yang dibutuhkan Perseroan.<br>**Complied**<br>The current members of the Board of Commissioners possess the expertise, knowledge, and experience required by the Company. |

**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:<br>Recommendation 8: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Dewan Komisaris mempunyai kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Dewan Komisaris.<br><br>The Board of Commissioners has a self-assessment policy to assess the performance of the Board of Commissioners. | **Terpenuhi**<br>Perseroan telah memiliki kebijakan penilaian kinerja Dewan Komisaris yang diatur dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024.<br>**Complied**<br>The Company established a performance evaluation policy for the Board of Commissioners, as stipulated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors dated October 30, 2024. |
| **Rekomendasi 9:**<br>**Recommendation 9:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan perusahaan terbuka.<br>The self-assessment policy to assess the performance of the Board of Commissioners is disclosed in the public company's Annual Report. | **Terpenuhi**<br>Pelaksanaan penilaian kinerja Dewan Komisaris telah diungkapkan dalam pembahasan Tata Kelola Perusahaan ini.<br>**Complied**<br>The implementation of performance evaluation for the Board of Commissioners is disclosed in this Good Corporate Governance discussion. |

| Rekomendasi 10:<br>Recommendation 10: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan.<br><br>The Board of Commissioners has a policy regarding the resignation of members of the Board of Commissioners if involved in financial crimes. | **Terpenuhi**<br>Kebijakan pengunduran diri Dewan Komisaris telah diatur dalam Anggaran Dasar Perseroan dan *Board Manual* serta Perseroan mematuhi Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014, di mana Dewan Komisaris yang tidak memenuhi persyaratan termasuk jika terlibat dalam kejahatan keuangan, akan kehilangan jabatannya secara otomatis sesuai ketentuan hukum.<br>**Complied**<br>The resignation policy for the Board of Commissioners is regulated in the Company's Articles of Association and Board Manual, besides, the Company complies with Financial Services Authority Regulation No. 33/POJK.04/2014, which stipulates that a member of the Board of Commissioners who fails to meet the requirements, including involvement in financial crimes, will automatically be terminated following the provisions of the law. |
| **Rekomendasi 11:**<br>**Recommendation 11:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Dewan Komisaris atau Komite yang menjalankan Fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi.<br><br>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**<br>Komite Nominasi dan Remunerasi telah menyusun kebijakan suksesi dalam proses nominasi anggota Direksi seperti yang tercantum di Pedoman Pelaksanaan Kerja (*Charter*) Komite Nominasi dan Remunerasi.<br>**Complied**<br>The Nomination and Remuneration Committee formulated a succession policy in the nomination process for the members of the Board of Directors, as stipulated in the Nomination and Remuneration Committee Charter. |

## 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:<br>Recommendation 12: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Penentuan jumlah anggota Direksi mempertimbangkan kondisi perusahaan terbuka, serta efektivitas dalam pengambilan keputusan.<br>Determination of the number of members of the Board of Directors considers the condition of the public company and effectiveness in decision-making. | **Terpenuhi**<br>Penentuan komposisi Direksi telah disesuaikan dengan kondisi Perseroan.<br>**Complied**<br>The determination of the composition of the Board of Directors is adjusted in accordance with the Company's conditions. |
| **Rekomendasi 13:**<br>**Recommendation 13:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Penentuan komposisi anggota Direksi memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br>Determination of the composition of the Board of Directors considers the diversity of expertise, knowledge, and experience required. | **Terpenuhi**<br>Anggota Direksi yang menjabat saat ini memiliki keahlian, pengetahuan, dan pengalaman yang dibutuhkan Perseroan.<br>**Complied**<br>The current members of the Board of Directors possess the expertise, knowledge, and experience required by the Company. |
| **Rekomendasi 14:**<br>**Recommendation 14:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi.<br>Members of the Board of Directors in charge of accounting or finance have expertise and/or knowledge in accounting. | **Terpenuhi**<br>Anggota Direksi yang bertanggung jawab terhadap akuntansi dan keuangan telah memiliki pengetahuan dan pengalaman di bidang tersebut.<br>**Complied**<br>The members of the Board of Directors responsible for accounting and finance have the appropriate knowledge and experience in their respective fields. |

**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:<br>Recommendation 15: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Direksi mempunyai kebijakan penilaian sendiri *(self-assessment)* untuk menilai kinerja Direksi.<br><br>The Board of Directors has a self-assessment policy to assess the performance of the Board of Directors. | **Terpenuhi**<br>Perseroan telah memiliki kebijakan penilaian kinerja Direksi yang diatur dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No.060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024.<br>**Complied**<br>The Company established a performance evaluation policy for the Board of Directors, as stipulated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors dated October 30, 2024. |
| **Rekomendasi 16:**<br>**Recommendation 16:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Kebijakan penilaian sendiri *(self-assessment)* untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan perusahaan terbuka.<br>The self-assessment policy to assess the performance of the Board of Directors is disclosed in the public company's Annual Report. | **Terpenuhi**<br>Pelaksanaan penilaian kinerja Direksi telah diungkapkan dalam pembahasan Tata Kelola Perusahaan ini.<br>**Complied**<br>The implementation of performance evaluation for the Board of Directors is disclosed in this Good Corporate Governance discussion. |
| **Rekomendasi 17:**<br>**Recommendation 17:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan.<br><br>The Board of Directors has a policy regarding the resignation of members of the Board of Directors if involved in financial crimes. | **Terpenuhi**<br>Kebijakan pengunduran diri Dewan Komisaris telah diatur dalam Anggaran Dasar Perseroan dan *Board Manual* serta Perseroan mematuhi Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014, di mana Dewan Komisaris yang tidak memenuhi persyaratan termasuk jika terlibat dalam kejahatan keuangan, akan kehilangan jabatannya secara otomatis sesuai ketentuan hukum.<br>**Complied**<br>The resignation policy for the Board of Commissioners is regulated in the Company's Articles of Association and Board Manual, besides, the Company complies with Financial Services Authority Regulation No. 33/POJK.04/2014, which stipulates that a member of the Board of Commissioners who fails to meet the requirements, including involvement in financial crimes, will automatically be terminated following the provisions of the law. |

## 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:<br>Recommendation 18: | Status dan Penerapan:<br>Status and Implementation: |
|---|---|
| Perusahaan terbuka memiliki kebijakan untuk mencegah terjadinya *insider trading*.<br><br>The public company has a policy to prevent insider trading. | **Terpenuhi**<br>Perseroan memiliki kebijakan untuk mencegah terjadinya *insider trading* yang diatur dalam Pedoman Pengelolaan *Good Corporate Governance* (GCG) Mitratel Group dan Peraturan Direksi tentang Pakta Integritas.<br>**Complied**<br>The Company has a policy to prevent insider trading, which is stipulated in the Mitratel Group's Good Corporate Governance (GCG) Guidelines and Regulation of the Board of Directors on the Integrity Pact. |

**Prinsip 7: Meningkatkan aspek tata kelola perusahaan melalui partisipasi pemangku kepentingan.**
**Principle 7: Increasing the corporate governance aspect through stakeholders' participation.**

| **Rekomendasi 19:**<br>**Recommendation 19:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
|---|---|
| Perusahaan terbuka memiliki kebijakan anti-korupsi dan *anti-fraud*.<br><br>The public company has anti-corruption and anti-fraud policies. | **Terpenuhi**<br>Perseroan telah memiliki kebijakan anti-korupsi dan *anti-fraud* yang dituangkan 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 dan Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024.<br>**Complied**<br>The Company has anti-corruption and anti-fraud policies, which are outlined in the 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 Mitratel Group and in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors dated October 30, 2024. |
| **Rekomendasi 20:**<br>**Recommendation 20:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Perusahaan terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor.<br><br>The public company has a policy on the selection and capacity building of suppliers or vendors. | **Terpenuhi**<br>Perseroan memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor yang diatur dalam pengelolaan vendor PR.015/PM0/DKA-a1000000/V/2015 tanggal 1 Mei 2015 sebagaimana terakhir diubah dengan Peraturan Direktur Keuangan dan Manajemen Risiko No. C.Tel.005/HK 240/DMT-14040000/2022 tanggal 16 November 2022 tentang Pengelolaan Vendor.<br>**Complied**<br>The Company has a policy on the selection and capacity building of suppliers or vendors, which is governed by vendor management PR.015/PM0/DKA-a1000000/V/2015, dated May 1, 2015, as lastly amended by the Regulation of the Director of Finance and Risk Management No. C.Tel.005/HK 240/DMT-14040000/2022, dated November 16, 2022, on Vendor Management. |
| **Rekomendasi 21:**<br>**Recommendation 21:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Perusahaan terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur.<br><br>The public company has a policy on the fulfilment of creditor rights. | **Penjelasan**<br>Mitratel saat ini belum memiliki kebijakan khusus terkait pemenuhan hak-hak kreditur. Namun, dalam menjalankan operasionalnya, Mitratel senantiasa memastikan pemenuhan hak-hak kreditur sebagaimana diatur dalam setiap perjanjian kredit yang disepakati antara Mitratel dan kreditur, sesuai dengan standar perbankan yang berlaku.<br>**Explanation**<br>Mitratel currently does not have a specific policy regarding the fulfillment of creditors' rights. However, in its operations, Mitratel consistently ensures the fulfillment of creditors' rights as stipulated in each credit agreement between Mitratel and its creditors, following applicable banking standards. |
| **Rekomendasi 22:**<br>**Recommendation 22:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Perusahaan terbuka memiliki kebijakan sistem *whistleblowing*. | **Terpenuhi**<br>Perseroan telah memiliki kebijakan *whistleblowing* sebagaimana di atur 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. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024, dan 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. |

**Prinsip 7: Meningkatkan aspek tata kelola perusahaan melalui partisipasi pemangku kepentingan.**
**Principle 7: Increasing the corporate governance aspect through stakeholders' participation.**

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| The public company has a whistleblowing system policy. | **Complied**<br>The Company has established a whistleblowing policy, as regulated in the 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 Mitratel Group, Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the 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, regarding the Whistleblowing System Policy and Complaint Handling Procedures within PT Dayamitra Telekomunikasi Tbk Group. |
| **Rekomendasi 23:**<br>**Recommendation 23:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Perusahaan terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan.<br><br>The public company has a policy of granting long-term incentives to the Board of Directors and employees. | **Terpenuhi**<br>Perseroan memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan berupa pemberian kepemilikan saham Perseroan kepada karyawan dan/atau manajemen.<br>**Complied**<br>The Company has a policy of granting long-term incentives to the Board of Directors and employees, which includes granting Company share ownership to employees and/or management. |

## Aspek 5: Keterbukaan Informasi
## Aspect 5: Information Disclosure

**Prinsip 8: Meningkatkan pelaksanaan keterbukaan informasi.**
**Principle 8: Increasing the implementation of information disclosure.**

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| **Rekomendasi 24:**<br>**Recommendation 24:** | **Status dan Penerapan:**<br>**Status and Implementation:** |
| Perusahaan terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi.<br>The public company utilizes information technology more widely than official website as a channel for information disclosure. | **Terpenuhi**<br>Selain situs web, informasi mengenai Perseroan dapat diakses melalui berbagai media sosial, seperti Instagram, LinkedIn, X, dan Facebook.<br>**Complied**<br>In addition to the official website, information about the Company is accessible through various social media platforms, such as Instagram, LinkedIn, X, and Facebook. |
| **Rekomendasi 25:**<br>**Recommendation 25:** | **Status dan Penerapan:**<br>**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.<br>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**<br>Informasi terkait pemilik manfaat terakhir Perseroan diungkapkan pada bagian Pemegang Saham Utama dan Pengendali, bab Profil Perusahaan dalam Laporan Tahunan ini.<br>**Complied**<br>Information regarding the Company's ultimate beneficial owners is disclosed in the Major and Controlling Shareholders section under the Company Profile chapter of this Annual Report. |

# Pedoman Umum Governansi Korporat Indonesia

## Indonesian General Guidelines of Corporate Governance

Perseroan menerapkan prinsip dan rekomendasi PUGKI 2021 berdasarkan pendekatan "diterapkan atau penjelasan" dengan rincian implementasi sebagai berikut.

The Company implements the principles and recommendations of the 2021 PUGKI based on the "applied or explanation" approach, with the following implementation details.

### 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.<br>1. Berdaya saing dan berfokus ke kinerja jangka panjang.<br>2. Beretika dan bertanggung jawab dalam menjalankan bisnis.<br>3. Berkontribusi positif terhadap masyarakat dan lingkungan.<br>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.<br>1. Be competitive and focused on long-term performance.<br>2. Be ethical and responsible in conducting business.<br>3. Have positive contributions to the community and the environment.<br>4. Be able to survive and grow (corporate resilience). |
| **Status dan Keterangan:** | **Status and Explanation:** |
| **Diterapkan**<br>Tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024 pada Bab II. | **Applied**<br>As stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024, Chapter II. |
| **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**<br>Sebagai upaya memastikan visi, misi, dan rencana perusahaan dilaksanakan, Perseroan telah menetapkan RJPP tahun 2025–2029 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:<br><br>1. *Enhance key enabler;*<br>2. *Maximize the core;*<br>3. *Expand to adjacencies;* dan<br>4. *Strategic M&A including new markets.*<br><br>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 Program *Management Office*. | **Applied**<br>As an effort to ensure the corporate vision, mission, and strategic plans are on course, the Company has established the 2025–2029 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:<br>1. Enhance key enablers;<br>2. Maximize the core;<br>3. Expand to adjacencies; and<br>4. Strategic M&A, including new markets.<br><br>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 Program Management Office 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**<br>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/HK200/JDMT-1074000/2022 tentang Pedoman Implementasi Manajemen Risiko Perusahaan (*Enterprise Risk Management*) Mitratel Group tanggal 23 September 2022. Uraian lengkap terkait penerapan manajemen risiko di Perseroan telah disampaikan pada bagian Sistem Manajemen Risiko.<br><br>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**<br>The risk management framework refers to 2 policy foundation, 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. A comprehensive description of the Company's risk management implementation is provided in the Risk Management System section.<br><br>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**<br>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**<br>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**<br>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. 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. | **Applied**<br>The Company's Sustainability Report is prepared in accordance with Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Institutions, Issuers, and Public Companies. The Board of Directors ensures that the Sustainability Report aligns with the Company's Sustainability Roadmap by establishing an Annual and Sustainability Report Task Force involving all relevant units within the Company. The Sustainability Report is submitted annually to the Financial Services Authority and made publicly available no later than April 30 of the following year, in compliance with applicable regulations. |

| 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**<br>Perseroan telah memiliki Kebijakan *Information Technology, Security Techniques, Information Security, Management Systems* dan *Requirements* yang disusun berdasarkan ISO/IEC 27001:2013. Selain itu, Perseroan telah memiliki *Master Plan* TI untuk 5 tahunan dan diperbarui secara berkala setiap tahun. *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). | **Applied**<br>The Company has established policies on Information Technology, Security Techniques, Information Security, Management System, and Requirements formulated based on ISO/IEC 27001:2013 standards. Additionally, the Company has formulated a 5 year IT Master Plan, which is updated annually. The IT Master Plan is structured according to established frameworks, including 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). |
| **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**<br>Di tahun 2024, Perseroan tidak memiliki dan menjalankan kegiatan usaha berdasarkan prinsip syariah sehingga tidak ada Dewan Pengawas Syariah di Perseroan. | **Explanation**<br>In 2024, 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**<br>Sebagaimana tertuang dalam Bab II Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter II of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| **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**<br>Sebagaimana tertuang dalam Bab II Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter II of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

| Rekomendasi 1.2: Penilaian Kinerja – Direksi dan Anggotanya.<br>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**<br>Dewan Komisaris melakukan evaluasi formal tahunan secara objektif dan independen untuk menentukan efektivitas Direksi dan setiap Direktur melalui Komite Nominasi dan Remunerasi. | **Applied**<br>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 President Director and other members of the Board of Directors. |
| **Status dan Keterangan:** | **Status and Explanation:** |
| **Diterapkan**<br>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 7 Februari, 4 Maret, 21 Maret, 12 Juli, dan 9 Desember 2024 serta rapat Dewan Komisaris yang dilaksanakan pada 23 Januari 2024. | **Applied**<br>The Board of Commissioners, with consideration from the Nomination and Remuneration Committee, is responsible for determining performance evaluation criteria and assessing the performance of the President Director and other members of the Board of Directors as per the discussion during the Nomination and Remuneration Committee meetings conducted on February 7, March 4, March 21, July 12, and December 9, 2024, as well as in the Board of Commissioners' meeting on January 23, 2024. |

| Rekomendasi 1.3: Peran dan Tanggung Jawab Dewan Komisaris.<br>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**<br>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.<br><br>Pada rapat gabungan Dewan Komisaris dan Direksi tanggal 2 Oktober 2024 (rapat gabungan *year-to-date* Agustus 2024), Dewan Komisaris memberikan arahan dan persetujuan atas pembaruan strategi Perseroan, sebagai bagian dari penerjemahan visi, misi, dan rencana bisnis yang dirumuskan oleh Direksi yang dituangkan dalam RJPP Tahun 2025–2029.<br><br>Selanjutnya, pada rapat gabungan tanggal 30 November 2024 (rapat gabungan *year-to-date* Oktober 2024), Dewan Komisaris melakukan peninjauan, memberikan arahan, serta menyetujui rencana bisnis yang tertuang dalam RKAP 2025. Persetujuan ini telah dituangkan dalam Keputusan Dewan Komisaris No. 071/DEKOM-DMT/12/2024 tanggal 2 Desember 2024 tentang Persetujuan Rencana Kerja dan Anggaran Perseroan PT Dayamitra Telekomunikasi Tbk Tahun 2025. | **Applied**<br>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.<br><br>At the joint meeting of the Board of Commissioners and the Board of Directors on October 2, 2024 (year-to-date joint meeting for August 2024), the Board of Commissioners provided guidance and approval for the update of the Company's strategy as part of the translation of the vision, mission, and business plan formulated by the Board of Directors, which is set forth in the RJPP for 2025–2029.<br><br>Subsequently, at the joint meeting on November 30, 2024 (year-to-date joint meeting for October 2024), the Board of Commissioners conducted a review, provided guidance, and approved the business plan outlined in the 2025RKAP. This approval has been documented in the Board of Commissioners' Decision No. 071/DEKOM-DMT/12/2024 dated December 2, 2024, on the Approval of Work Plan and Budget of PT Dayamitra Telekomunikasi Tbk for the Year 2025. |

| 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**<br>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**<br>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**<br>Pada tahun 2024, tidak terdapat aktivitas pengangkatan maupun pemberhentian anggota Direksi dan anggota Dewan Komisaris. Meskipun demikian, Perseroan senantiasa menjunjung tinggi prinsip keberagaman, non-diskriminasi, serta kesetaraan kesempatan, tanpa membedakan suku, agama, ras, antar golongan, maupun gender dalam setiap aspek pengelolaan sumber daya manusia dan tata kelola perusahaan. | **Applied**<br>In 2024, there were no appointments or dismissals of members of the Board of Directors or the Board of Commissioners. Nevertheless, the Company remains committed to upholding the principles of diversity, non-discrimination, and equal opportunity, without distinction of ethnicity, religion, race, inter-group relations, or gender in all aspects of human resource management and corporate governance. |
| **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 President Director. |
| **Status dan Keterangan:** | **Status and Explanation:** |
| **Diterapkan**<br>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 20 November 2024 dan disampaikan dalam rapat Dewan Komisaris serta rapat gabungan Dewan Komisaris dan Direksi. | **Applied**<br>The evaluation of talent management, including succession planning, remains a key focus of the Nomination and Remuneration Committee. This topic was discussed in the Nomination and Remuneration Committee's meeting on November 20, 2024, and was subsequently presented in the Board of Commissioners' meeting as well as the joint meeting of the Board of Commissioners and the Board of Directors. |

| Rekomendasi 1.3.5: | Recommendation 1.3.5: |
|---|---|
| Dewan Komisaris:<br>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; dan<br><br>2. Secara berkala mereviu sistem remunerasi Direksi dan Dewan Komisaris. | The Board of Commissioners:<br>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; and<br>2. Periodically reviews the remuneration system for the Board of Directors and Board of Commissioners. |
| **Status dan Keterangan:** | **Status and Explanation:** |
| **Diterapkan**<br>Dewan Komisaris telah melakukan kajian terhadap remunerasi anggota Direksi dan anggota Dewan Komisaris dengan bantuan konsultan independen, sebagaimana tertuang dalam Surat No. 005/DEKOM-DMT/01/2024 tanggal 25 Januari 2024 perihal Konsultan Independen untuk Jasa Survei Remunerasi dan Tantiem Pengurus Perusahaan.<br><br>Hasil kajian tersebut telah dievaluasi oleh Komite Nominasi dan Remunerasi pada 3 April 2024 dan selanjutnya digunakan sebagai dasar rekomendasi Dewan Komisaris kepada Pemegang Saham pada tanggal 17 April 2024. | **Applied**<br>The Board of Commissioners has conducted a review of the remuneration for members of the Board of Directors and the Board of Commissioners with the assistance of an independent consultant, as stated in Letter No. 005/DEKOM-DMT/01/2024 dated January 25, 2024, on the Independent Consultant for the Remuneration and Bonus Survey Services for Company Management.<br><br>The review results were evaluated by the Nomination and Remuneration Committee on April 3, 2024, and subsequently used as the basis for the Board of Commissioners' recommendation to the Shareholders on April 17, 2024. |
| **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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>Penyusunan Laporan Tahunan dan Laporan Keberlanjutan dipantau dan disetujui oleh Dewan Komisaris. | **Applied**<br>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 Penerapan:** | **Status dan Penerapan:** |
| **Diterapkan**<br>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**<br>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**<br>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**<br>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**<br>Sebagaimana tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| **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**<br>Sebagaimana tertuang dalam Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024 di bagian Bab I butir C. | **Applied**<br>As stated in Chapter I, point C of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

**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**<br>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**<br>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**<br>Sebagaimana tercantum pada Bab I butir A dan butir D Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter I, points A and D of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| **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**<br>Ketua Komite Audit Perseroan dijabat oleh Mohammad Ridwan Rizqi Ramadhani Nasution, 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. 010/DEKOM-DMT/05/2023. | **Applied**<br>Mohammad Ridwan Rizqi Ramadhani Nasution, who also holds a position as an Independent Commissioner, serves as a Chairman of the Company's Audit Committee, in accordance with the Board of Commissioners' Decision of PT Dayamitra Telekomunikasi Tbk No. 010/DEKOM-DMT/05/2023 on the Amendment to the Composition of the Audit Committee. |

**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**<br>Sebagaimana tercantum dalam Bab I, butir M, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024, *self-assessment* anggota Dewan Komisaris dilaksanakan oleh Komite yang menjalankan fungsi Nominasi dan Remunerasi yang diketuai oleh salah satu anggota Dewan Komisaris. | **Applied**<br>As stated in Chapter I, item M, of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024, self-assessment of the Board of Commissioners' members is conducted by the Committee responsible for the Nomination and Remuneration function, which is chaired by one of the members of the Board of Commissioners. |

**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**<br>Sebagaimana dicantumkan pada Bab II Butir Q.2 dan Q.8, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter II, Points Q.2 and Q.8 of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| **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**<br>Sebagaimana dicantumkan pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024, khususnya yang mengatur terkait:<br>• Bab I Dewan Komisaris, Butir I pointer 6, Etika Berkaitan dengan Benturan Kepentingan; dan<br>• Bab II Direksi, Butir M pointer 6, Etika Berkaitan dengan Benturan Kepentingan.<br><br>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 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**<br>As stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024, the following regulations apply:<br><br>• Chapter I Board of Commissioners, Item I, point 6, Ethics Related to Conflicts of Interest; and<br>• Chapter II Board of Directors, Item M, point 6, Ethics Related to Conflicts of Interest.<br><br>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 other business 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**<br>Sebagaimana dicantumkan pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024. | **Applied**<br>As stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

## 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**<br>Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in the Articles of Association, Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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**<br>Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in the Articles of Association, Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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 Penerapan:** | **Status and Explanation:** |
| **Diterapkan**<br>Sebagaimana tercantum pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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**<br>Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk pada tanggal 30 Oktober 2024, dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in the Articles of Association, Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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**<br>Sebagaimana tercantum pada Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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 Penerapan:** | **Status dan Penerapan:** |
| **Diterapkan**<br>Sebagaimana tercantum pada Anggaran Dasar, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024 dan dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in the Articles of Association, Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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**<br>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. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>The composition of Independent Commissioners in the Company shall be at least 30%, as stipulated in Chapter I, point A of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024. |

| 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**<br>Sebagaimana tercantum Bab I dan Bab II P Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024 dan Pedoman Kerja Komite Nominasi dan Remunerasi PT Dayamitra Telekomunikasi Tbk No. 007/DEKOM-DMT/07/2022. | **Applied**<br>As stated in Chapters I and II, point P of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk dated October 30, 2024, and the Nomination and Remuneration Committee Charter 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**<br>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**<br>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**<br>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**<br>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/KU000/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**<br>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**<br>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**<br>Sebagaimana tercantum dalam Bab I, huruf K, dan Bab II, huruf N, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter I, letter K and Chapter II, letter N of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| 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**<br>Sebagaimana tercantum dalam Bab II, butir D.2, Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter II, point D.2 of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| 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**<br>Sebagaimana tercantum dalam Bab II, Bab III huruf A P Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapters II and III, letter A P, of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

**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 itself 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**<br>Sebagaimana tercantum dalam Bab II huruf E dan huruf L Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter II, letters E and L of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

**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**<br>Sebagaimana tercantum dalam Bab I huruf F.4 butir h dan huruf H.3, dan Bab II huruf K.2.g P Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter I, letter F.4, point h, and letter H.3, and Chapter II, letter K.2.g P of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

## 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:<br><br>1. Bertindak untuk kepentingan terbaik korporasi;<br>2. Bertindak dengan jujur dan dengan integritas berstandar tinggi;<br>3. Bersikap independen dan bertindak berdasarkan informasi yang lengkap, dengan iktikad baik, dengan uji tuntas dan kehati-hatian;<br>4. Mematuhi peraturan perundang-undangan yang berlaku bagi korporasi dan operasinya;<br>5. Menghindari tindakan yang melanggar peraturan perundang-undangan atau tindakan yang tidak etis berdasarkan pedoman etika korporasi;<br>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;<br>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;<br>8. Tidak memanfaatkan jabatannya atau peluang yang dihasilkan oleh jabatannya untuk kepentingan pribadi;<br>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;<br>10. Menghormati perbedaan pendapat dan hak-hak setiap anggota Direksi, Dewan Komisaris, dan karyawan; dan<br><br>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. | This statement is set out in the Code of Conduct and Business Ethics, which must clearly state the corporate expectation that each member of the Board of Directors, Board of Commissioners, and employees will:<br>1. Act in the best interests of the corporation;<br>2. Act honestly and with a high standard of integrity;<br>3. Be independent and act based on complete information, in good faith, with due diligence and prudence;<br>4. Comply with laws and regulations that apply to the corporation and its operations;<br>5. Avoid actions that violate laws and regulations or unethical actions based on corporate ethics guidelines;<br><br>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;<br><br>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;<br>8. Not take advantage of the position or opportunities generated by the position for personal gain;<br>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;<br><br>10. Respect differences of opinion and the rights of each member of the Board of Directors, Board of Commissioners, and employees; and<br>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**<br>Sebagaimana tercantum dalam Bab III huruf C Peraturan Bersama Dewan Komisaris dan Direksi PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter III, letter C of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |
| 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**<br>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**<br>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**<br>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**<br>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 Conduct, 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**<br>Mitratel melakukan sosialisasi pakta integritas melalui e-mail, Nota Dinas Elektronik (NDE), dan media komunikasi internal lainnya kepada seluruh jajaran manajemen dan karyawan setiap tahun pada awal kuartal ketiga tahun buku 2024. 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**<br>Mitratel conducts annual dissemination of the integrity pact through email, Electronic Memorandum (NDE), and other internal communication media to all management and employees at the beginning of the third quarter of the 2024 fiscal year. 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: Pengendalian Internal dan Kepatuhan.**
**Recommendation 5.1: 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**<br>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**<br>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.<br>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**<br>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**<br>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**<br>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**<br>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.<br>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**<br>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**<br>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**<br>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. 060/DEKOM-DMT/10/2024 dan No. PD. 0009/HK 200/DMT-11120000/2024 tentang Panduan Tata Kerja Dewan Komisaris dan Direksi (*Board Manual*) PT Dayamitra Telekomunikasi Tbk tanggal 30 Oktober 2024. | **Applied**<br>As stated in Chapter II, F.4 of the Joint Regulation of the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk No. 060/DEKOM-DMT/10/2024 and No. PD. 0009/HK 200/DMT-11120000/2024 on the Board Manual for the Board of Commissioners and Board of Directors of PT Dayamitra Telekomunikasi Tbk, dated October 30, 2024. |

**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**<br>Sebagaimana tercantum pada Peraturan Dewan Komisaris PT Dayamitra Telekomunikasi Tbk Tentang Pedoman Kerja Komite Audit PT Dayamitra Telekomunikasi Tbk No. 004/DEKOM-DMT/08/2021 pada tanggal 25 Agustus 2021. | **Applied**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>Sebagaimana tertuang dalam Pedoman Kerja Komite Audit (*Charter* Komite Audit) PT Dayamitra Telekomunikasi Tbk No. 004/DEKOM-DMT/08/2021. | **Applied**<br>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**<br>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 Publik. | **Applied**<br>The Company's Sustainability Report is prepared in accordance with Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Service Institutions, Issuers, and Public Companies. |
| **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**<br>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**<br>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**<br>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 (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**<br>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 (www.mitratel.co.id, available in both Bahasa Indonesia and English), IDX Electronic Reporting Facility for Issuers, and OJK 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**<br>Pernyataan terhadap penerapan PUGKI belum tersedia di situs web Perseroan. | Explanation<br>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**<br>Perseroan merupakan entitas usaha yang didirikan di Indonesia dan tunduk terhadap peraturan yang berlaku di Indonesia. | **Applied**<br>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**<br>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**<br>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**<br>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**<br>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, takeovers, 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**<br>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**<br>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.<br>Recommendation 7.2: Fair Treatment of Shareholders. | |
|---|---|
| **Rekomendasi 7.2.1:** | **Recommendation 7.2.1:** |
| Korporasi memiliki aturan dan prosedur yang memastikan:<br>1. Semua Pemegang Saham dari seri yang sama dalam 1 kelas saham harus diperlakukan setara; dan<br>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:<br>1. All Shareholders of the same series in 1 class of shares shall be treated equally; and<br>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**<br>Sebagaimana tercantum dalam Anggaran Dasar Perseroan Pasal 5 ayat 3. | **Applied**<br>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**<br>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**<br>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**<br>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**<br>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.<br>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**<br>Perseroan melakukan pemanggilan RUPS kepada Pemegang Saham paling lambat 21 hari sebelum tanggal penyelenggaraan RUPS, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal penyelenggaraan RUPS. | **Applied**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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**<br>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, ASEAN Corporate Governance Scorecard (ACGS) 2023, serta Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan No. 58 tanggal 22 April 2022 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**<br>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, ASEAN Corporate Governance Scorecard (ACGS) 2023, and the Deed of Resolutions of Annual General Meeting of Shareholders No. 58 dated April 22, 2022, Article 24 paragraph 4 letter b. The voting results and summary of the Annual General Meeting of Shareholders minutes are published to the public through the website https://www.mitratel.co.id/rups/ within 1 working day after the Annual General Meeting of Shareholders. |

## 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**<br>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**<br>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**<br>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**<br>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**<br>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/DMT-1056000/2022 tentang Pakta Integritas. | **Applied**<br>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/DMT-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 long-term interests of the corporation and prioritizes sustainability. |
| **Status dan Keterangan:** | **Status and Explanation:** |
| **Diterapkan**<br>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**<br>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. |



# TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

## Social and Environmental Responsibility



# Komitmen Keberlanjutan Mitratel
## Mitratel's Commitment to Sustainability




Mitratel berkomitmen penuh terhadap keberlanjutan, dengan berlandaskan 3 pilar utama, yaitu *Right Governance, Right Environmental Approach,* dan *Right Communication (Social).* Pilar-pilar ini menjadi panduan strategis sekaligus wujud tekad Perseroan untuk memberikan dampak positif bagi pemangku kepentingan dan lingkungan.

Prinsip keberlanjutan telah diintegrasikan ke dalam inti strategi bisnis dan operasional Perseroan guna mendukung pertumbuhan jangka panjang, memperkuat reputasi, serta menjaga keseimbangan antara tujuan bisnis dan tanggung jawab sosial maupun lingkungan. Komitmen ini diwujudkan melalui program Tanggung Jawab Sosial dan Lingkungan (TJSL) yang berfokus pada kesejahteraan masyarakat di wilayah operasional Perseroan, pemenuhan harapan dan hak karyawan, serta pelestarian lingkungan hidup. Pendekatan holistik ini menegaskan keberlanjutan sebagai bagian integral dari pertumbuhan dan kontribusi Mitratel bagi masyarakat dan lingkungan.

Mitratel is fully committed to sustainability, based on 3 main pillars, namely Right Governance, Right Environmental Approach, and Right Communication (Social). These pillars serve as a strategic guide and a manifestation of the Company's determination to create a positive impact on stakeholders and the environment.

The principle of sustainability has been integrated into the core of the Company's business and operational strategies to support long-term growth, strengthen its reputation, and maintain a balance between business objectives and social and environmental responsibilities. This commitment is realized through the Social and Environmental Responsibility (TJSL) program, which focuses on community welfare in the Company's operational areas, fulfillment of employee rights and expectations, and environmental conservation. This holistic approach reinforces sustainability as an integral part of Mitratel's growth and contribution to society and the environment.

# Ikhtisar Kinerja Keberlanjutan
Sustainability Performance Highlights

## Keberlanjutan Aspek Ekonomi
Economic Aspect Sustainability

| Uraian | Satuan Unit | 2024 | 2023 | 2022 | Description |
|---|---|---|---|---|---|
| **Kinerja Operasional / Operational Performance** | | | | | |
| Jumlah Menara | Unit | 39.404 | 38.014 | 35.418 | Number of Towers |
| Jumlah *Tenant* | Unit | 59.868 | 57.409 | 52.006 | Number of Tenants |
| Jumlah *Tenant* (termasuk *Reseller*) | Unit | 62.628 | 60.227 | 54.824 | Number of Tenants (including Resellers) |
| Fiber | Km | 51.039 | 32.521 | 16.641 | Fiber |
| *Tenancy Ratio* | x | 1,52 | 1,51 | 1,47 | Tenancy Ratio |

| Uraian | Satuan Unit | 2024 | 2023* | 2022 | Description |
|---|---|---|---|---|---|
| **Kinerja Keuangan / Financial Performance** | | | | | |
| Total Aset | Juta Rupiah Million Rupiah | 58.139.702 | 57.278.715 | 56.305.038 | Total Assets |
| Total Liabilitas | Juta Rupiah Million Rupiah | 24.753.008 | 23.160.363 | 22.438.183 | Total Liabilities |
| Total Ekuitas | Juta Rupiah Million Rupiah | 33.386.694 | 34.118.352 | 33.866.855 | Total Equity |
| Pendapatan | Juta Rupiah Million Rupiah | 9.307.786 | 8.683.800 | 7.728.930 | Revenue |
| Laba Bruto | Juta Rupiah Million Rupiah | 4.801.056 | 4.275.245 | 3.654.068 | Gross Income |
| Laba Tahun Berjalan | Juta Rupiah Million Rupiah | 2.107.671 | 2.010.328 | 1.785.068 | Income for the Year |

* Disajikan kembali. / Restated.

| Uraian | Satuan Unit | 2024 | 2023 | 2022 | Description |
|---|---|---|---|---|---|
| **Produk Ramah Lingkungan / Environmentally Friendly Products** | | | | | |
| Jumlah Menara yang Menggunakan Panel Surya | Unit | 618 | 630 | 630 | Number of Towers Using Solar Panels |
| Jumlah Menara yang Menggunakan Baterai Lithium | *Site* | 1.675 | 1.669 | 52 | Number of Towers Using Lithium Batteries |
| Jumlah Menara yang Menggunakan *Glass Fiber Reinforced Polymer* (GFRP) | *Site* | 1 | - | - | Glass Fiber Reinforced PolymerNumber of Towers Using Glass Fiber Reinforced Polymer (GFRP) |
| Penggunaan Desain *First Master* untuk Proyek Menara | *Site* | 1 | 166 | - | First MasterUse of First Master Design for Tower Projects |
| Menara Ramah Lingkungan di IKN | Unit | 19 | - | - | Eco-Friendly Towers in IKN |
| **Jumlah Pemasok Lokal** | **Entitas Entity** | **30** | **28** | **31** | **Number of Local Suppliers** |

## Keberlanjutan Aspek Lingkungan Hidup
Environmental Aspect Sustainability

| Uraian | Satuan<br>Unit | 2024 | 2023 | 2022 | Description |
|---|---|---|---|---|---|
| **Energi / Energy** | | | | | |
| Jumlah Penggunaan Energi | GJ | **188.490,62** | 199.114,91 | 219.141,45 | Total Energy Usage |
| Intensitas Penggunaan Energi | GJ/Milliar Rupiah<br>GJ/Billion Rupiah | **4,17** | 4,47 | 5,63 | Energy Usage Intensity |
| Pengurangan Penggunaan Air dan Listrik | % | **12** | (18) | 29 | Reduction of Water and Electricity Usage |
| **Emisi / Emissions** | | | | | |
| Emisi Lingkup 1 | ton $CO_2$ | **4.408,602** | 4.996,220 | 5.481,206 | Scope 1 Emissions |
| Emisi Lingkup 2 | ton $CO_2$ | **34.450,156** | 34.739,775 | 38.449,037 | Scope 2 Emissions |
| Emisi Lingkup 3 | ton $CO_2$ | **15.810,308** | 24.155,130 | 18.376,582 | Scope 3 Emissions |
| Intensitas Emisi | ton $CO_2$/ Juta Rupiah<br>ton $CO_2$e/ Million Rupiah | **0,005873** | 0,007358 | 0,007984 | Emission Intensity |
| Efisiensi Emisi | ton $CO_2$/ Juta Rupiah<br>ton $CO_2$e/ Million Rupiah | **0,001484** | 0,000627 | 0,000857 | Emission Efficiency |
| **Limbah / Waste** | | | | | |
| Material *Scrap* | ton | **173,5** | 311,9 | 288,3 | Material Scrap |
| Pengelolaan limbah material yang berasal dari menara diserahkan kepada pihak ketiga untuk dikelola, baik itu untuk didaur ulang maupun untuk dimusnahkan. Sementara limbah yang dihasilkan oleh aktivitas kantor Perseroan dikelola oleh pihak manajemen gedung, yaitu Telkom Property. Pada tahun 2024, Mitratel menempati lantai 25–27 dan setengah lantai 50 dengan limbah yang dihasilkan dari aktivitas kantor Perseroan sekitar 24,7 ton.<br>The management of material waste from towers is entrusted to third parties for processing, either for recycling or disposal. Meanwhile, waste generated from the Company's office activities is managed by the building management, Telkom Property. In 2024, Mitratel occupied floors 25–27 and half of floor 50, with waste generated from the Company's office activities amounting to approximately 24.7 tons. | | | | | |
| **Keanekaragaman Hayati / Biodiversity** | | | | | |
| Penanaman Pohon Mangrove | Pohon<br>Trees | **1.000** | - | - | Mangrove Tree Planting |
| Rehabilitasi Terumbu Karang | Substrat<br>Substrate | **7** | - | - | Coral Reef Rehabilitation |
| **Biaya Lingkungan** | **Juta Rupiah**<br>**Million Rupiah** | **55.731** | **14.888** | **23.495** | **Environmental Cost** |

## Keberlanjutan Aspek Sosial
### Social Aspect Sustainability

| Uraian | Satuan Unit | 2024 | 2023 | 2022 | Description |
|---|---|---|---|---|---|
| Jumlah Karyawan Pria | Orang Personnel | 410 | 373 | 379 | Number of Male Employees |
| Jumlah Karyawan Wanita | Orang Personnel | 193 | 164 | 158 | Number of Female Employees |
| Jumlah Karyawan Difabel | Orang Personnel | - | - | - | Number of Employees with Disabilities |
| Insiden Kecelakaan Kerja | Kasus Case | - | - | - | Workplace Accident Incidents |
| Rata-rata Jam Pelatihan Karyawan Setahun | Jam Hour | 24 | 17 | 22 | Average Annual Employee Training Hours |
| Biaya Pengembangan Kompetensi | Juta Rupiah Million Rupiah | 3.359 | 3.410 | 2.698 | Competency Development Expenses |
| Jumlah Tenaga Kerja Lokal | Orang Personnel | 245 | 210 | 236 | Number of Local Workers |
| Biaya Program TJSL | Milliar Rupiah Billion Rupiah | 1,3 | 1,9 | 1,3 | TJSL Program Expenses |
| Hasil Survei Kepuasan Pelanggan | | | | | Customer Satisfaction Survey Results |
| *Net Promoter Score (NPS)* | % | 87,1 | 78,7 | 76,5 | Net Promoter Score (NPS) |
| *Customer Satisfaction Index (CSI)* | % | 95,9 | 93,3 | 94,1 | Customer Satisfaction Index (CSI) |

Perseroan secara rinci mengungkapkan implementasi program TJSL dan kinerja keberlanjutan melalui Laporan Keberlanjutan yang disusun secara terpisah sebagai wujud transparansi dan akuntabilitas yang terfokus. Meskipun disampaikan secara terpisah, Laporan Keberlanjutan tetap menjadi bagian tak terpisahkan dari Laporan Tahunan.

Laporan Keberlanjutan memberikan gambaran menyeluruh kepada para pemangku kepentingan tentang upaya Perseroan dalam mengintegrasikan prinsip-prinsip keberlanjutan ke dalam kegiatan operasional, sekaligus menunjukkan komitmen Perseroan terhadap pelibatan masyarakat dan pelestarian lingkungan.

The Company provides a detailed disclosure of the implementation of TJSL program and sustainability performance through a separately prepared Sustainability Report as a form of focused transparency and accountability. Although presented separately, the Sustainability Report remains an integral part of the Annual Report.

The Sustainability Report offers stakeholders a comprehensive overview of the Company's efforts to integrate sustainability principles into its operations while demonstrating its commitment to community engagement and environmental conservation.



# LAPORAN KEUANGAN KONSOLIDASIAN

## Consolidated Financial Statements



PT Dayamitra Telekomunikasi Tbk.
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2024 dan untuk tahun yang berakhir pada tanggal tersebut beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2024 and for the year then ended with independent auditors' 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 2024
DAN UNTUK YANG BERAKHIR PADA
TANGGAL TERSEBUT BESERTA LAPORAN
AUDITOR INDEPENDEN**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024
AND FOR YEAR THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT***

**Daftar Isi** / ***Table of Contents***


| | Halaman/ *Page* | |
|---|---|---|
| Surat Pernyataan Direksi | | *Statement of the Board of Directors* |
| Laporan Posisi Keuangan Konsolidasian | 1 - 3 | *Consolidated Statement of Financial Position* |
| Laporan Laba Rugi dan Penghasilan Komprehensif lain Konsolidasian | 4 - 5 | *Consolidated Statement of Profit or Loss and Other Comprehensive Income* |
| Laporan Perubahan Ekuitas Konsolidasian | 6 - 7 | *Consolidated Statement of Changes in Equity* |
| Laporan Arus Kas Konsolidasian | 8 - 9 | *Consolidated Statement of Cash Flows* |
| Catatan atas Laporan Keuangan Konsolidasian | 10 - 212 | *Notes to the Consolidated Financial Statements* |


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Mitratel
by Telkom Indonesia

**SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN TANGGAL 31 DESEMBER 2024 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, 2024 AND FOR THE YEAR THEN ENDED PT DAYAMITRA TELEKOMUNIKASI TBK. AND ITS SUBSIDIARY***

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 subsidiary.*

2. Laporan keuangan konsolidasian Perseroan dan entitas anaknya tanggal 31 Desember 2024, 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 subsidiary as of December 31, 2024, 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 subsidiary 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 subsidiary do not contain any incorrect information or material fact, nor do they omit any information or material facts.*

**PT. Dayamitra Telekomunikasi, Tbk**
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**SURAT PERNYATAAN DIREKSI**
**TENTANG TANGGUNG JAWAB ATAS**
**LAPORAN KEUANGAN KONSOLIDASIAN**
**TANGGAL 31 DESEMBER 2024**
**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, 2024***
***AND FOR THE YEAR THEN ENDED***
***PT DAYAMITRA TELEKOMUNIKASI TBK.***
***AND ITS SUBSIDIARY***

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 subsidiary.*

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement is made truthfully.*

Jakarta, 26 Maret 2025/*March 26 2025*

METERAI TEMPEL
F73AMX168389574

**Theodorus Ardi Hartoko**
Direktur Utama /
*President Director*

**Ian Sigit Kurniawan**
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. 00400/2.1032/AU.1/06/1563-4/1/III/2025

Pemegang Saham, Dewan Komisaris, dan Direksi
PT Dayamitra Telekomunikasi Tbk.

Opini

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 2024, 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 2024, 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 00400/2.1032/AU.1/06/1563-4/1/III/2025*

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, 2024, 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, 2024, and its consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.*



Purwantono, Sungkoro & Surja
Registered Public Accountants RMK No. 603/KM.1/2016
A member firm of Ernst & Young Global Limited

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (lanjutan)

Basis opini

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.

Hal audit utama

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, 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.

Kami telah memenuhi tanggung jawab yang dijelaskan 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.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (continued)*

Basis for opinion

*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.*

Key audit matter

*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.*

*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 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.*

*The original report included herein is in the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (lanjutan)

Hal audit utama (lanjutan)

Pengakuan pendapatan

Penjelasan atas hal audit utama:

Pendapatan Grup untuk tahun yang berakhir pada tanggal 31 Desember 2024 sebesar Rp9,3 triliun, terutama berasal dari penghasilan sewa atas menara telekomunikasi dan jasa jaringannya sebesar Rp8,7 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.

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 30 pada laporan keuangan konsolidasian terlampir menyajikan pengungkapan atas pendapatan Grup.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (continued)*

Key audit matter (continued)

*Revenue recognition*

*Description of the key audit matter:*

*The Group's revenue amounting to Rp9.3 trillion for the year ended December 31, 2024, was primarily comprises lease income of its telecommunication towers and network services amounting to Rp8.7 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.*

*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 30 to the accompanying consolidated financial statements provide the relevant disclosures on the Group's revenue.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (lanjutan)

Hal audit utama (lanjutan)

Pengakuan pendapatan (lanjutan)

Respons audit:

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 2024 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 2024 sebagai dasar pengakuan penghasilan sewa.

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.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (continued)*

Key audit matter (continued)

*Revenue recognition (continued)*

*Audit response:*

*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, 2024 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, 2024 as the basis for lease income recognition.*

*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.*

*The original report included herein is in the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (lanjutan)

Informasi lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2024 ("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.

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.

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.

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.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (continued)*

Other information

*Management is responsible for the other information. Other information comprises the information included in the 2024 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.*

*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.*

*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.*

*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.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (lanjutan)

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian

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.

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.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (continued)*

Responsibilities of management and those charged with governance for the consolidated financial statements

*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.*

*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.*

*Those charged with governance are responsible for overseeing the Group's financial reporting process.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian

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.

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- 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.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (continued)*

Auditor's responsibilities for the audit of the consolidated financial statements

*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 audit 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 such consolidated financial statements.*

*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:*

- *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 audit 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.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (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 00400/2.1032/AU.1/06/1563-4/1/III/2025 (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.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (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)

- 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.

- Memeroleh bukti audit yang cukup dan tepat mengenai 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.

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.

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.

Independent Auditor's Report (continued)

*Report No 00400/2.1032/AU.1/06/1563-4/1/III/2025 (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)*

- *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.*

- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an audit 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.*

*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.*

*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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*The original report included herein is in the Indonesian language.*

**Laporan Auditor Independen (lanjutan)**

Laporan No. 00400/2.1032/AU.1/06/1563-4/1/III/2025 (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 00400/2.1032/AU.1/06/1563-4/1/III/2025 (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 Purwantono, Sungkoro & Surja

Hanny Widyastuti Suglanto, CPA
Registrasi Akuntan Publik No. AP.1563/*Public Accountant Registration No. AP.1563*

26 Maret 2025/*March 26, 2025*

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2024
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

| | Catatan/ *Notes* | 31 Desember 2024/ *December 31, 2024* | 31 Desember 2023/ *December 31, 2023* | 1 Januari 2023/ *January 1, 2023* | |
|---|---|---|---|---|---|
| | | | (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | | |
| **ASET** | | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas - neto | 2h,5 | 596.554 | 890.320 | 6.347.476 | *Cash and cash equivalents - net* |
| Kas yang dibatasi penggunaannya | | - | - | 15.408 | *Restricted cash* |
| Aset keuangan diukur pada nilai wajar melalui laporan laba rugi | 2i,6 | - | 217.338 | 200.050 | *Financial asset at fair value though profit or loss* |
| Piutang usaha - neto | 2i,7 | | | | *Trade receivables - net* |
| Pihak berelasi | 2f,39 | 1.253.963 | 1.253.797 | 865.240 | *Related parties* |
| Pihak ketiga | | 749.809 | 382.068 | 209.209 | *Third parties* |
| Beban dibayar di muka | 2j,8 | 99.016 | 32.519 | 76.876 | *Prepaid expenses* |
| Pajak dibayar di muka | 2t,38a | 105.233 | 533.575 | 173.504 | *Prepaid taxes* |
| Aset lancar lainnya - neto | 2i,9 | 641.951 | 150.038 | 35.825 | *Other current asset - net* |
| **Total Aset Lancar** | | **3.446.526** | **3.459.655** | **7.923.588** | ***Total Current Assets*** |
| **ASET TIDAK LANCAR** | | | | | ***NON-CURRENT ASSETS*** |
| Aset tetap - neto | 2l,11 | 45.240.235 | 43.996.528 | 39.524.742 | *Fixed assets - net* |
| Aset hak-guna - neto | 2s,12 | 7.677.476 | 7.477.789 | 6.928.087 | *Right-of-use assets - net* |
| Aset takberwujud - neto | 2n,13 | 949.926 | 1.018.465 | 922.288 | *Intangible assets - net* |
| *Goodwill* | 2w,14 | 466.719 | 466.719 | 466.719 | *Goodwill* |
| Uang muka pembelian aset tetap - neto | 2l,10 | 37.111 | 20.300 | 62.293 | *Advance payments for purchase of fixed assets - net* |
| Beban dibayar di muka - setelah dikurangi bagian lancar | 2j,8 | 30.652 | 22.362 | 25.011 | *Prepaid expenses - net of current portion* |
| Taksiran tagihan pajak | 38b | 48.317 | 48.317 | - | *Estimated claims for tax refund* |
| Aset pajak tangguhan | 2t,38g | 3.865 | 112 | 122 | *Deferred tax assets* |
| Aset tidak lancar lainnya | 2i,15 | 238.875 | 768.468 | 452.188 | *Other non-current assets* |
| **Total Aset Tidak Lancar** | | **54.693.176** | **53.819.060** | **48.381.450** | ***Total Non-Current Assets*** |
| **TOTAL ASET** | | **58.139.702** | **57.278.715** | **56.305.038** | ***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.*

| | Catatan/ *Notes* | 31 Desember 2024/ *December 31, 2024* | 31 Desember 2023/ *December 31, 2023* | 1 Januari 2023/ *January 1, 2023* | |
|---|---|---|---|---|---|
| | | | (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | | |
| **LIABILITAS DAN EKUITAS** | | | | | ***LIABILITIES AND EQUITY*** |
| **LIABILITAS** | | | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | | | ***CURRENT LIABILITIES*** |
| Surat utang jangka menengah | 16 | - | 548.274 | - | *Medium-term notes* |
| Pinjaman jangka pendek | 2i,18 | 4.219.000 | 3.450.000 | 3.300.000 | *Short-term loan* |
| Obligasi | 1e,17 | 247.358 | - | - | *Obligation* |
| Utang usaha | 2i,19 | | | | *Trade payables* |
| Pihak berelasi | 2f,39 | 177.701 | 322.598 | 242.370 | *Related parties* |
| Pihak ketiga | | 1.799.651 | 1.790.302 | 1.694.228 | *Third parties* |
| Utang lain-lain | 2i,20 | 23.416 | 17.563 | 12.542 | *Other payables* |
| Utang pajak | 2t,38c | 85.743 | 74.164 | 77.237 | *Taxes payable* |
| Beban yang masih harus dibayar | 2i,21 | 1.332.314 | 1.100.787 | 1.052.520 | *Accrued expenses* |
| Liabilitas kontrak | 2m,22 | | | | *Contract liabilities* |
| Pihak berelasi | 2f,39 | 120.845 | 380.302 | 618.502 | *Related parties* |
| Pihak ketiga | | 663.828 | 687.946 | 642.827 | *Third parties* |
| Liabilitas jangka panjang jatuh tempo dalam satu tahun: | | | | | *Current maturities of long-term liabilities:* |
| Pinjaman jangka panjang | 2i,23 | 3.243.053 | 2.392.881 | 2.335.131 | *Long-term loans* |
| Liabilitas sewa | 2s,12 | 373.031 | 359.477 | 285.695 | *Lease liabilities* |
| **Total Liabilitas Jangka Pendek** | | **12.285.940** | **11.124.294** | **10.261.052** | ***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 | 2i,23 | 10.168.163 | 9.713.389 | 9.781.198 | *Long-term loans* |
| Liabilitas sewa | 2s,12 | 2.045.446 | 2.080.650 | 1.935.055 | *Lease liabilities* |
| Provisi jangka panjang | 2q,24 | 100.043 | 98.356 | 360.942 | *Long-term provision* |
| Liabilitas imbalan kerja karyawan | 2p,25 | 8.467 | 10.348 | 10.683 | *Employee benefits liabilities* |
| Liabilitas pajak tangguhan | 2t,38g | 144.949 | 133.326 | 89.253 | *Deferred tax liabilities* |
| **Total Liabilitas Jangka Panjang** | | **12.467.068** | **12.036.069** | **12.177.131** | ***Total Non-Current Liabilities*** |
| **TOTAL LIABILITAS** | | **24.753.008** | **23.160.363** | **22.438.183** | ***TOTAL LIABILITIES*** |

| | Catatan/ *Notes* | 31 Desember 2024/ *December 31, 2024* | 31 Desember 2023/ *December 31, 2023* | 1 Januari 2023/ *January 1, 2023* | |
|---|---|---|---|---|---|
| | | | (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | | |
| **EKUITAS** | | | | | ***EQUITY*** |
| Modal saham - nilai nominal Rp228 per saham (angka penuh) pada tanggal 31 Desember 2024 , 31 Desember 2023 dan 1 Januari 2023 | | | | | *Share capital - Rp228 par value per share (full amount) as of December 31, 2024 , December 31, 2023 and January 1, 2023* |
| Modal dasar – 220.000.000.000 saham pada tanggal 31 Desember 2024 , 31 Desember 2023 dan 1 Januari 2023 | | | | | *Authorized – 220,000,000,000 shares as of December 31, 2024 , December 31, 2023 and January 1, 2023* |
| Modal ditempatkan dan disetor penuh – 83.559.636.344 saham pada tanggal 31 Desember 2024, 83.552.719.544 saham pada tanggal 31 Desember 2023, dan 83.539.294.344 saham pada tanggal 1 Januari 2023 | 26 | 19.051.597 | 19.050.020 | 19.046.959 | *Issued and fully paid share capital – 83,559,636,344 shares as of December 31, 2024 , 83,552,719,544 as of December 31, 2023 and 83,539,294,344 as of January 1, 2023* |
| Tambahan modal disetor | 28 | 12.534.459 | 13.090.254 | 13.082.011 | *Additional paid-in capital* |
| Saham treasuri | 26 | (1.416.456) | (712.126) | (681.215) | *Treasury share* |
| Modal proforma yang berasal dari transaksi restrukturisasi entitas sepengendali | | - | 80.743 | 59.421 | *Capital proforma arising from restructuring transactions of entities under common control* |
| Cadangan pembayaran berbasis saham | 26 | 12.545 | 8.825 | 3.964 | *Reserve share-based payment* |
| Komponen ekuitas lain | | 1.972 | 1.449 | (363) | *Other components of equity* |
| Saldo laba | | | | | *Retained earnings* |
| Cadangan umum | 29 | 283.322 | 243.115 | 225.266 | *Appropriated for general reserve* |
| Belum ditentukan penggunaannya | | 2.919.255 | 2.356.072 | 2.130.812 | *Unappropriated* |
| **TOTAL EKUITAS** | | **33.386.694** | **34.118.352** | **33.866.855** | ***TOTAL EQUITY*** |
| **TOTAL LIABILITAS DAN EKUITAS** | | **58.139.702** | **57.278.715** | **56.305.038** | ***TOTAL LIABILITIES AND EQUITY*** |

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2024
(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 Ended
December 31, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31* | | | |
|---|---|---|---|---|
| | | | 2023 | |
| | 2024 | Catatan/ *Notes* | (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **PENDAPATAN** | **9.307.786** | **30** | **8.683.800** | **REVENUE** |
| Penyusutan | (1.847.794) | 31 | (1.698.187) | *Depreciation* |
| Amortisasi | (1.668.887) | 31 | (1.608.181) | *Amortization* |
| Konstruksi dan proyek manajemen | (525.576) | 32 | (507.999) | *Construction and project management* |
| Perencanaan, operasional, dan pemeliharaan menara telekomunikasi | (438.767) | 33 | (514.327) | *Planning, operation, and maintenance of telecommunication towers* |
| Lain - lain | (25.706) | | (79.861) | *Others* |
| **BEBAN POKOK PENDAPATAN** | **(4.506.730)** | | **(4.408.555)** | ***COST OF REVENUES*** |
| **LABA BRUTO** | **4.801.056** | | **4.275.245** | ***GROSS INCOME*** |
| Beban umum dan administrasi | (322.387) | 34 | (298.209) | *General and administrative expenses* |
| Beban kompensasi karyawan | (299.415) | 35 | (284.954) | *Employee compensation expenses* |
| Beban usaha lainnya - neto | (308) | 36 | (14.492) | *Other operating expenses - net* |
| **BEBAN USAHA** | **(622.110)** | | **(597.655)** | ***OPERATING EXPENSES*** |
| **LABA USAHA** | **4.178.946** | | **3.677.590** | ***OPERATING INCOME*** |
| Penghasilan lain-lain | 136.587 | | 337.476 | *Other income* |
| Beban lain-lain | (40.686) | | (59.490) | *Other expenses* |
| **PENGHASILAN LAIN-LAIN - NETO** | **95.901** | | **277.986** | ***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
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024
(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 Ended
December 31, 2024
(Expressed in millions of Indonesian Rupiah, unless otherwise stated)***

| | *Tahun yang Berakhir pada 31 Desember/ Year Ended December 31* | | | |
|---|---|---|---|---|
| | **2024** | **Catatan/ *Notes*** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| **LABA SEBELUM BEBAN PENDANAAN DAN PAJAK** | **4.274.847** | | **3.955.576** | ***INCOME BEFORE FINANCE COST AND TAX*** |
| Penghasilan keuangan | 35.646 | | 142.635 | *Finance income* |
| Beban pendanaan sewa | (165.498) | 2s,12 | (158.643) | *Finance lease costs* |
| Beban pendanaan | (1.191.046) | 37 | (1.185.105) | *Finance costs* |
| **LABA SEBELUM PAJAK FINAL DAN PAJAK PENGHASILAN** | **2.953.949** | | **2.754.463** | ***INCOME BEFORE FINAL TAX EXPENSE AND INCOME TAX EXPENSE*** |
| **BEBAN PAJAK FINAL** | **(692.629)** | | **(600.601)** | ***FINAL TAX EXPENSE*** |
| **LABA SEBELUM PAJAK PENGHASILAN** | **2.261.320** | | **2.153.862** | ***INCOME BEFORE INCOME TAX EXPENSE*** |
| **BEBAN PAJAK - NETO** | **(157.324)** | **38d** | **(132.304)** | ***TAX EXPENSE - NET*** |
| **LABA TAHUN BERJALAN SEBELUM DAMPAK PENYESUAIAN PROFORMA** | **2.103.996** | | **2.021.558** | ***CURRENT YEAR INCOME BEFORE EFFECT OF PROFORMA ADJUSTMENT*** |
| Dampak penyesuaian proforma atas laba tahun berjalan | 3.675 | | (11.230) | *Effect of proforma adjustment on current year income* |
| **LABA TAHUN BERJALAN** | **2.107.671** | | **2.010.328** | ***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:*** |
| Keuntungan aktuarial atas liabilitas imbalan kerja karyawan | 547 | 2p,25 | 1.870 | *Actuarial gains on employee benefits liabilities* |
| Pajak penghasilan terkait | (24) | 38 | (101) | *Income tax effect* |
| Penghasilan komprehensif lain - setelah pajak | 523 | | 1.769 | *Other comprehensive income - net of tax* |
| Dampak penyesuaian proforma atas penghasilan komprehensif lain | - | | 43 | *Effect of proforma adjustment on other comprehensive income* |
| **TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN** | **2.108.194** | | **2.012.140** | ***TOTAL COMPREHENSIVE INCOME FOR THE YEAR*** |
| **LABA PER SAHAM DASAR** | | **2v,27** | | ***BASIC EARNINGS PER SHARE*** |
| **(angka penuh)** | | | | ***(full amount)*** |
| Dasar | 26 | | 24 | *Basic* |
| Dilusian | 26 | | 24 | *Diluted* |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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**PT DAYAMITRA TELEKOMUNIKASI Tbk.**
**DAN ENTITAS ANAKNYA**
**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN**
**Untuk Tahun yang Berakhir pada Tanggal**
**31 Desember 2024**
**(Disajikan dalam jutaan Rupiah,**
**kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.***
***AND ITS SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY***
***For The Year Ended***
***December 31, 2024***
***(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 restructuring transactions of entities under common control* | Tambahan modal disetor neto/ *Additional paid in capital-net* | Saham treasury/ *Treasury share* | Cadangan pembayaran berbasis saham/ *Reserve shared-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 2023 (Sebelum disajikan kembali)** | | **19.046.959** | **-** | **13.082.011** | **(681.215)** | **3.964** | **(363)** | **225.266** | **2.130.812** | **33.807.434** | ***Balance as of January 1, 2023 (As previously reported)*** |
| Efek transaksi restrukturisasi antara entitas sepengendali | | - | 59.421 | - | - | - | - | - | - | 59.421 | *The effects of restructuring entities under common control* |
| **Saldo tanggal 1 Januari 2023 (Setelah disajikan kembali)** | | **19.046.959** | **59.421** | **13.082.011** | **(681.215)** | **3.964** | **(363)** | **225.266** | **2.130.812** | **33.866.855** | ***Balance as of January 1, 2023 (After restated)*** |
| Efek transaksi restrukturisasi antara entitas sepengendali | | - | 10.135 | - | - | - | - | - | - | 10.135 | *The effects of restructuring entities under common control* |
| Dampak penyesuaian proforma | | - | 11.230 | - | - | - | - | - | - | 11.230 | *The impact of proforma readjustments* |
| Penyesuaian kembali tunjangan karyawan | | - | (43) | - | - | - | - | - | - | (43) | *Readjustment of employee benefits* |
| Cadangan pembayaran berbasis saham | 26 | 3.061 | - | 8.243 | - | 4.861 | - | - | - | 16.165 | *Reserve for share-based payment* |
| Cadangan umum | 26 | - | - | - | - | - | - | 17.849 | (17.849) | - | *General reserves* |
| Laba periode berjalan - bersih | | - | - | - | - | - | 1.812 | - | 2.010.328 | 2.012.140 | *Profit for the current period - net* |
| Saham treasuri | 26 | - | - | - | (30.911) | - | - | - | - | (30.911) | *Treasury Share* |
| Dividen tunai | 29 | - | - | - | - | - | - | - | (1.767.219) | (1.767.219) | *Cash dividend* |
| **Saldo tanggal 31 Desember 2023 (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 December 31, 2023 (As restated)*** |

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.*

*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 2024**
**(Disajikan dalam jutaan Rupiah,**
**kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.***
***AND ITS SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY***
***For The Year Ended***
***December 31, 2024***
***(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 restructuring transactions of entities under common control* | Tambahan modal disetor neto/ *Additional paid in capital-net* | Saham treasury/ *Treasury share* | Cadangan pembayaran berbasis saham/ *Reserve shared-based payment* | Komponen ekuitas lain/ *Other equity components* | Saldo laba/*Retained earnings* | | Total ekuitas/ *Total equity* | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Ditentukan penggunaannya *Appropriated* | Belum ditentukan penggunaannya/ *Unappropriated* | | |
| **(Lanjutan)** | | | | | | | | | | | ***(Continued)*** |
| **Saldo tanggal 1 Januari 2024 (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 (As 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* |
| Laba periode berjalan - bersih | | - | - | - | - | - | 523 | - | 2.107.671 | 2.108.194 | *Profit for the current period - net* |
| Selisih nilai transaksi restrukturisasi entitas sepengendali | | - | (90.433) | (559.567) | - | - | - | - | - | (650.000) | *Difference in value of restructuring transactions of entities under common control* |
| Cadangan pembayaran berbasis saham | 26 | 1.577 | - | 3.772 | - | 3.720 | - | - | - | 9.069 | *Reserve for share-based payment* |
| Cadangan umum | 26 | - | - | - | - | - | - | 40.207 | (40.207) | - | *General reserves* |
| Saham treasuri | 26 | - | - | - | (704.330) | - | - | - | - | (704.330) | *Treasury Share* |
| Dividen tunai | 29 | - | - | - | - | - | - | - | (1.504.281) | (1.504.281) | *Cash dividend* |
| **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*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2024
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For The Year Ended
December 31, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

| | *Tahun yang Berakhir pada 31 Desember/ Year Ended December 31* | | | |
|---|---|---|---|---|
| | **2024** | **Catatan/ *Notes*** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| **ARUS KAS DARI AKTIVITAS OPERASI** | | | | ***CASH FLOW FROM OPERATING ACTIVITIES*** |
| Penerimaan kas dari: | | | | *Cash receipts from:* |
| Penerimaan kas dari konsumen | 9.928.237 | | 9.042.136 | *Cash received from customers* |
| Penerimaan atas restitusi pajak | 480.364 | 38h | 132.897 | *Receipts from tax refund* |
| Penghasilan pendanaan diterima | 36.201 | | 144.373 | *Finance income received* |
| Pengeluaran kas untuk: | | | | *Cash disbursements for:* |
| Pembayaran kas untuk beban usaha | (3.082.540) | | (3.447.069) | *Payment for operating expenses* |
| Pembayaran pajak | (721.108) | | (652.612) | *Tax payments* |
| Lain-lain neto | (8.933) | | (12.762) | *Others - net* |
| **Arus kas neto yang diperoleh dari aktivitas operasi** | **6.632.221** | | **5.206.963** | ***Net cash flows provided by operating activities*** |
| **ARUS KAS DARI AKTIVITAS INVESTASI** | | | | ***CASH FLOWS FROM INVESTING ACTIVITIES*** |
| Penjualan reksadana | 226.469 | | 20.303 | *Proceed from disposal mutual funds* |
| Penerimaan atas pelepasan aset | 145.634 | | - | *Proceed from the disposal of assets* |
| Pembelian reksadana | (150.000) | | - | *Purchasing of mutual funds* |
| Pembelian aset tetap | (2.879.105) | | (6.339.542) | *Purchases of fixed assets* |
| Pembayaran akuisisi entitas anak | (650.000) | | - | *Payment for acquisition of subsidiary* |
| Pembayaran atas uang muka pembelian aset tetap | (127.613) | | (18.216) | *Advance payments for purchase of fixed assets* |
| Penambahan aset takberwujud | (55.261) | 13 | (218.348) | *Addition of Intangible assets* |
| **Arus kas neto yang digunakan untuk aktivitas investasi** | **(3.489.876)** | | **(6.555.803)** | ***Net cash flows used in investing activities*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2024
(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, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31* | | | |
|---|---|---|---|---|
| | **2024** | **Catatan/ *Notes*** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** | | | | ***CASH FLOWS FROM FINANCING ACTIVITIES*** |
| Penerimaan pinjaman jangka pendek | 6.441.000 | 18 | 5.650.000 | *Proceeds from short-term loans* |
| Penerimaan pinjaman jangka panjang | 7.571.307 | 23 | 3.269.886 | *Proceeds from long-term loans* |
| Penerimaan Obligasi | 250.240 | 17 | - | *Proceeds from bonds* |
| Penerimaan dari Surat utang jangka menengah | - | 16 | 550.000 | *Proceeds from medium-term notes* |
| Pembayaran dari surat utang jangka menengah | (550.000) | | - | *Repayment of medium-term notes* |
| Pembayaran pinjaman jangka pendek | (5.672.000) | 18 | (5.500.000) | *Repayments of short-term loans* |
| Pembayaran pinjaman jangka panjang | (6.269.587) | 23 | (3.289.941) | *Repayments of long-term loans* |
| Pembayaran liabilitas sewa | (1.803.537) | 12 | (1.815.301) | *Payments of lease liabilities* |
| Pembayaran bunga | (1.197.851) | | (1.183.167) | *Payments for interests* |
| Pembelian saham treasuri | (705.437) | | (30.940) | *Payments for treasury share* |
| Pembayaran dividen kas | (1.504.281) | | (1.767.219) | *Payment of cash dividends* |
| Penambahan modal di setor dari MESOP | 4.035 | | 8.366 | *Addition to paid-up capital from MESOP* |
| **Arus kas neto yang digunakan untuk aktivitas pendanaan** | **(3.436.111)** | | **(4.108.316)** | ***Net cash flows used in financing activities*** |
| **Penurunan neto kas dan setara kas** | **(293.766)** | 5 | **(5.457.156)** | ***Net decrease in cash and cash equivalents*** |
| **Kas dan setara kas pada awal tahun** | **890.320** | 5 | **6.347.476** | ***Cash and cash equivalents at beginning of the year*** |
| **Kas dan setara kas pada akhir tahun** | **596.554** | | **890.320** | ***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.*

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2024
Dan Untuk Tahun
Yang Berakhir Pada Tanggal Tersebut
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As Of December 31, 2024
And For The Year
Then Ended
(Expressed in millions of Indonesian Rupiah, unless otherwise stated)***

## 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 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 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.*

**PT DAYAMITRA TELEKOMUNIKASI Tbk.
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2024
Dan Untuk Tahun
Yang Berakhir Pada Tanggal Tersebut
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

***PT DAYAMITRA TELEKOMUNIKASI Tbk.
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As Of December 31, 2024
And For The Year
Then Ended
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)***

## 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.

## *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.*

## 1 INFORMASI UMUM (lanjutan)

### a. Pendirian Perseroan (lanjutan)

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 58 tanggal 22 April 2022, 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.01.03-0238724 tanggal 18 Mei 2022 tentang Penerimaan Pemberitahuan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi Tbk. dan Akta Pernyataan Keputusan Diluar Rapat Dewan Komisaris PT Dayamitra Telekomunikasi Tbk. Nomor 14 tanggal 16 Desember 2024 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.01.03-0222801 tanggal 16 Desember 2024 tentang Penerimaan Pemberitahuan Perubahan Anggaran Dasar PT Dayamitra Telekomunikasi Tbk.

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.

## *1 GENERAL INFORMATION (continued)*

### *a. Establishment of the Company (continued)*

*The Company's Articles of Association have been amended several times, the latest amendments Based on the Decision Statement of the Annually General Meeting of Shareholders of PT Dayamitra Telekomunikasi Tbk. number 58 dated April 22, 2022 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.01.03-0238724 dated May 18, 2022 regarding Acceptance of Notification of Changes to the Articles of Association of PT Dayamitra Telekomunikasi Tbk. and Deed of Statement of Decision Outside the Meeting of the Board of Commissioners of PT Dayamitra Telekomunikasi Tbk. as stated in Notarial Deed of Ashoya Ratam, S.H., MKn, No. 14 dated December 16, 2024. 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-AH.01.03-0222801, dated December 16, 2024 Regarding Receipt of Notification of Changes to the Articles of Association of PT Dayamitra Telekomunikasi Tbk.*

*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.*

## 1 INFORMASI UMUM (lanjutan)

### 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.
- 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.

## *1 GENERAL INFORMATION (continued)*

### *b. Purpose and Objective*

*The purpose and objective of the Company and its subsidiaries (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 busiesses as stated in Articles of Association regarding the aims and objectives and business activities as follow:*

- *Telecommunication Civil Building Construction for Transportation Infrastructure.*
- *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.*

## 1 INFORMASI UMUM (lanjutan)

### b. Maksud dan Tujuan Perseroan (lanjutan)

Selain kegiatan usaha utama Perseroan dapat melakukan usaha penunjang sebagaimana tertuang di dalam Anggaran Dasar mengenai maksud dan tujuan serta kegiatan usaha sebagai berikut: (lanjutan)

- 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)

*In addition to the main business activities, the Company may carry out supporting busiesses as stated in Articles of Association regarding the aims and objectives and business activities as follow: (continued)*

- *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)

### d. Manajemen Kunci dan Informasi Lainnya

Susunan anggota Dewan Komisaris dan Direksi adalah sebagai berikut:

## *1 GENERAL INFORMATION (continued)*

### *d. Key Management and Other Information*

*The members of the Company's Boards of Commissioners and Directors were as follows:*

| | **31 Desember 2024/ *December 31, 2024*** | **31 Desember 2023/ *December 31, 2023*** | |
|---|---|---|---|
| **Dewan Komisaris** | | | ***Board of Commissioners*** |
| Komisaris Utama | Yusuf Wibisono | Yusuf Wibisono | *President Commissioner* |
| Komisaris | Herlan Wijanarko | Herlan Wijanarko | *Commissioner* |
| Komisaris | Mira Tayyiba | Mira Tayyiba | *Commissioner* |
| Komisaris Independen | Mohammad Ridwan Rizqi Ramadhani Nasution | 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* |

Susunan Komite Audit Perseroan adalah sebagai berikut:

*The composition of the Audit Committee were as follows*

| | **31 Desember 2024/ *December 31, 2024*** | **31 Desember 2023/ *December 31, 2023*** | |
|---|---|---|---|
| **Komite Audit** | | | ***Audit Committee*** |
| Ketua | Mohammad Ridwan Rizqi Ramadhani Nasution | 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. 2 tanggal 1 Desember 2023 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 1 Desember 2023. Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa tersebut telah disetujui dan dicatat dalam *database* Sistem Administrasi Badan Hukum Departemen Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan surat nomor AHU-AH.01.09-0192675, tanggal 5 Desember 2023 tentang Penerimaan Pemberitahuan Perubahan Data Perseroan PT Dayamitra Telekomunikasi Tbk.

Pada tanggal 31 Desember 2024, *Vice President* Internal Audit Perseroan adalah Asyraf Thirafi Ramdhani, penunjukan sebagai Vice President tersebut berdasarkan Surat Keputusan Direktur Utama tanggal 28 September 2023, dimana Surat Keputusan Direktur Utama tersebut telah mendapat persetujuan dari Dewan Komisaris Perseroan.

## *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. 2 dated December 1, 2023 made before Notary Ashoya Ratam, S.H., MKn, which was decided and approved by the Company's shareholders at the Extraordinary General Meeting of Shareholders of PT Dayamitra Telekomunikasi Tbk. on December 1, 2023. 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.01.09-0192675, dated December 5, 2023 concerning Receipt of Notification of Changes to Company Data PT Dayamitra Telekomunikasi Tbk.*

*As of December 31, 2024, Company's Vice President of Internal Audit is Asyraf Thirafi Ramdhani and has been appointed based on the Decree of the President Director dated September 28, 2023, in which the President Director's Decree has been approved by the Company's Board of Commissioners.*

## 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 Perseroan 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 2024 dan 31 Desember 2023 masing-masing sebanyak 579 dan 412 karyawan (tidak diaudit) termasuk masing-masing sebanyak 28 dan 29 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, 2024 and December 31, 2023 are 579 and 412 employees (unaudited), respectively, including 28 and 29 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 telebih 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 perseroan 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 Has 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 2024 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, 2024 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 – 30 September 2024/ *June 7, 2023 - September 30, 2024* | *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 2024 seluruh obligasi Perseroan yang beredar pada tanggal tersebut, tercatat di Bursa Efek Indonesia ("BEI").

*As of December 31, 2024 all of the Company's bonds outstanding as of those dates are listed on the Indonesian Stock Exchange ("IDX")*

## 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 subsidiaries 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,* |
| | | 2024 | 2023 | 2024 | 2023 |
| PT Persada Sokka Tama ("PST") | | | | | |
| Penyediaan sarana-prasarana jaringan telekomunikasi/ *Providing telecommunication network infrastructure* | Bekasi, 2008 | 99,00% | 99,00% | 1.620.619 | 1.400.532 |
| PT Ultra Mandiri Telekomunikasi | | | | | |
| Penyediaan sarana-prasarana jaringan telekomunikasi/ *Providing telecommunication network infrastructure* | Jakarta Timur, 2019 | 100% | – | 365.752 | – |

### 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 Dewan Direksi Perseroan pada tanggal 26 Maret 2025.

### *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 26, 2025.*

## 2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL

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 MATERIAL 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 statement 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 MATERIAL (lanjutan)**

**b. Perubahan Kebijakan Akuntansi**

Nomenklatur Standar Akuntansi Keuangan

Nomenklatur revisian diatur ulang dan diubah sebagaimana yang dipublikasikan oleh DSAK IAI untuk periode keuangan yang dimulai pada dan setelah tanggal 1 Januari 2024.

Amandemen PSAK 201: Liabilitas Jangka Panjang dengan Kovenan

Amandemen ini menentukan persyaratan untuk mengklasifikasikan suatu liabilitas sebagai jangka pendek atau jangka panjang dan menjelaskan:

- hal yang dimaksud sebagai hak untuk menangguhkan pelunasan,
- hak untuk menangguhkan pelunasan harus ada pada akhir periode pelaporan,
- klasifikasi tersebut tidak dipengaruhi oleh kemungkinan entitas akan menggunakan hakya untuk menangguhkan liabilitas, dan
- bahwa jika derivatif melekat dalam kewajiban yang dapat dikonversi dianggap sebagai instrumen ekuitas, ketentuan kewajiban ini tidak akan mempengaruhi klasifikasinya sebagai lancar atau tidak lancar

Selain itu, persyaratan telah diperkenalkan untuk mewajibkan pengungkapan ketika suatu kewajiban timbul dari pinjaman diklasifikasikan sebagai tidak lancar dan hak entitas untuk menunda penyelesaian bergantung pada kepatuhan terhadap persyaratan di masa depan dalam waktu dua belas bulan.

Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian Grup.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***b. Changes in Accounting Policy***

*Financial Accounting Standards Nomenclature*

*The revised nomenclature is reordered and amended based on those as published by DSAK IAI for financial periods beginning on and after January 1, 2024.*

*Amendment of PSAK 201: Non-current Liabilities with Covenants*

*The amendments specify the requirements for classifying liabilities as current or non-current and clarify:*

- *what is meant by a right to defer settlement,*
- *the right to defer must exist at the end of the reporting period,*
- *classification is not affected by the likelihood that an entity will exercise its deferral right, and*
- *That if an embedded derivative in a convertible liability is considered as an equity instrument, the terms of the liability would not affect its classification as current or non-current*

*In addition, a requirement has been introduced to require disclosure when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within twelve months.*

*The amendments are not expected to have an impact on the Group's consolidated financial statements.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**b. Perubahan Kebijakan Akuntansi (lanjutan)**

Amandemen PSAK 116: Liabilitas Sewa dalam Jual Beli dan Sewa-balik

Amandemen PSAK 116 Sewa menetapkan persyaratan yang digunakan penjual-penyewa dalam mengukur kewajiban sewa yang timbul dalam transaksi jual beli dan sewa-balik, untuk memastikan penjual-penyewa tidak mengakui jumlah setiap keuntungan atau kerugian yang terkait dengan hak guna yang dipertahankan.
Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian Grup.

Amandemen PSAK 207 dan PSAK 107: Pengaturan Pembiayaan Pemasok

Amandemen PSAK 207 dan PSAK 107 mengklarifikasi karakteristik pengaturan pembiayaan pemasok dan mensyaratkan pengungkapan tambahan atas pengaturan pembiayaan pemasok tersebut. Persyaratan pengungkapan dalam amandemen ini dimaksudkan untuk membantu pengguna laporan keuangan dalam memahami dampak pengaturan pembiayaan pemasok terhadap liabilitas, arus kas, dan eksposur terhadap risiko likuiditas suatu entitas.

Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian Grup.

**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*.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***b. Changes in Accounting Policy (continued)***

*Amendment of PSAK 116: Lease liability in a Sale and Leaseback*

*The amendment to PSAK 116 Leases specifies the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains.*

*The amendments are not expected to have an impact on the Group's consolidated financial statements.*

*Amendment of PSAK 207 and PSAK 107: Supplier Finance Arrangements*

*The amendments to PSAK 207 and PSAK 107 clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.*

*The amendments are not expected to have an impact on the Group's consolidated financial statements.*

***c. Principles of Consolidation***

*The consolidated financial statements comprise the financial statements of the Company and its subsidiaries. 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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**c. Prinsip-Prinsip Konsolidasi (lanjutan)**

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***c. Principles of Consolidation* (continued)**

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**c. Prinsip-Prinsip Konsolidasi (lanjutan)**

Seluruh laba rugi dan setiap komponen penghasilan komprehensif lain ("PKL") diatribusikan pada pemilik entitas induk dan pada kepentingan nonpengendali ("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 ekuitas lainnya, sementara selisihnya diakui dalam laba rugi. investasi yang ditahan diakui pada nilai wajar.

Perubahan kepemilikan di entitas anak, tanpa kehilangan pengendalian, dihitung sebagai transaksi ekuitas. Jika Perseroan dan entitas anaknya kehilangan pengendalian atas entitas anak, 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
- mereklasifikasi 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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***c. Principles of Consolidation* (continued)**

*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 subsidiaries, without a loss of control, is accounted for as an equity transaction. If the Group loses control over subsidiaries, it derecognizes the related assets (including goodwill), liabilities and other components of equity, while the difference is recognized in the profit or loss. Any investment retained is recognized at fair value.*

*A change in the ownership interest of subsidiaries, without a loss of control, is accounted for as an equity transaction. If the Company and its subsidiaries loses control over 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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**c. Prinsip-Prinsip Konsolidasi (lanjutan)**

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.

**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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***c. Principles of Consolidation* (continued)**

*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.*

***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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**d. Kombinasi Bisnis dan *Goodwill* (lanjutan)**

Kombinasi Bisnis (lanjutan)

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***d. Business Combinations and Goodwill (continued)***

Business Combinations (continued)

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**d. Kombinasi Bisnis dan *Goodwill* (lanjutan)**

Kombinasi Bisnis (lanjutan)

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***d. Business Combinations and Goodwill (continued)***

Business Combinations (continued)

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**d. Kombinasi Bisnis dan *Goodwill* (lanjutan)**

Kombinasi Bisnis (lanjutan)

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.

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 menerima manfaat 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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***d. Business Combinations and Goodwill (continued)***

Business Combinations (continued)

*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.*

*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 this circumstance is measured based on the relative values of the operation disposed of and the portion of the CGU retained.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

Kombinasi Bisnis Entitas Sepengendali

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**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:

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***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:*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**f. Transaksi dengan Pihak Berelasi (lanjutan)**

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;

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).

***2 SUMMARY OF MATERIAL 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:*

*i. The entity and the reporting entity are members of the same Group (which means that each parent, subsidiaries and fellow subsidiaries 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;*

*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).*

## 2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

### 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 2024 dan 2023 adalah sebagai berikut (dalam Rupiah penuh) untuk 1 Dolar Amerika Serikat (“Dolar AS”):

## *2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)*

### *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, 2024 and 2023 are as follows (in full Rupiah) for 1 United States Dollar (“US Dollar”):*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Beli | 16.090 | 15.396 | *Buy* |
| Jual | 16.100 | 15.401 | *Sell* |

### 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 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.

### *h. Cash and Cash Equivalents*

*Cash and cash equivalents in the statements of consolidated financial position comprise cash on hand and in banks and short-term deposits with a maturity of three (3) 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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

**Aset Keuangan (lanjutan)**

Pengukuran 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:

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

***Financial Assets (continued)***

*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:*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

**Aset Keuangan (lanjutan)**

Aset Keuangan pada Biaya Perolehan Diamortisasi (Instrumen Utang) (lanjutan)

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 pada saat aset dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya.. Aset keuangan Grup pada biaya perolehan diamortisasi terdiri dari kas dan setara kas, kas yang dibatasi penggunaannya, piutang usaha, aset lancar lainnya - piutang non usaha dan aset tidak lancar lainnya - rekening *escrow* dan setoran jaminan.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

***Financial Assets (continued)***

*Financial Assets at Amortized Cost (Debt Instruments) (continued)*

*Financial assets at amortized cost are subsequently measured using the effective interest ("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, restricted cash, trade receivables, other current assets - non trade receivable and other non-current assets - escrow account and guarantee deposits.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

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.

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 MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

*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.*

*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 MATERIAL (lanjutan)**

**i. Instrumen 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.

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***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (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 MATERIAL (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 MATERIAL 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 MATERIAL (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.

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.

***2 SUMMARY OF MATERIAL 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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

**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 surat hutang jangka menengah, pinjaman jangka pendek, utang usaha, utang lain-lain, beban yang masih harus dibayar, pinjaman jangka panjang, dan liabilitas sewa.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

***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 medium-term notes, short-term loan, trade payables, other payables, accrued expenses, long term loans, and lease liabilities.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

**Liabilitas Keuangan (lanjutan)**

Pengukuran Selanjutnya (lanjutan)

Liabilitas keuangan pada NWLR (lanjutan)

Liabilitas keuangan diklasifikasikan sebagai dimiliki untuk diperdagangkan, jika liabilitas keuangan tersebut diperoleh untuk tujuan dibeli kembali dalam waktu dekat. Kategori ini juga mencakup instrumen keuangan derivatif yang dilakukan oleh Grup dimana instrumen derivatif tersebut tidak ditetapkan sebagai instrumen lindung nilai dalam hubungan lindung nilai sebagaimana didefinisikan dalam PSAK 109: Instrumen keuangan. Derivatif melekat yang dipisahkan juga diklasifikasikan sebagai dimiliki untuk diperdagangkan kecuali ditetapkan sebagai instrumen lindung nilai yang efektif.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

***Financial Liabilities (continued)***

*Subsequent Measurement (continued)*

*Financial liabilities at FVTPL (continued)*

*Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entere into by the Group that are not designated as hedging instruments in hedge relationships as defined by PSAK 109: Financial instruments. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

**Liabilitas Keuangan (lanjutan)**

Pengukuran Selanjutnya (lanjutan)

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

***Financial Liabilities (continued)***

*Subsequent Measurement (continued)*

*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.*

*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.

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Instrumen Keuangan (lanjutan)**

**Liabilitas Keuangan (lanjutan)**

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***i. Financial Instruments (continued)***

***Financial Liabilities (continued)***

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**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.

**k. Beban Ditangguhkan**

Beban ditangguhkan merupakan insentif sewa dan pengaturan tagihan ditangguhkan yang diberikan kepada beberapa pelanggan. Insentif sewa akan diamotisasi 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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***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.*

***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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**I. Aset Tetap (lanjutan)**

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.

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 MATERIAL ACCOUNTING POLICIES (continued)***

***I. Fixed Assets (continued)***

*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.*

*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 | 15 - 40 | 6.67% - 2.50% | *Buildings* |
| Peralatan dan instalasi transmisi | 40 | 2.50% | *Transmission equipment and installations* |
| Jaringan kabel | 8 - 25 | 12.50% - 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 | 4 - 5 | 25.00% - 20.00% | *Office equipment* |
| Kendaraan | 5 | 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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**I. Aset Tetap (lanjutan)**

Biaya langsung awal sewa operasi disusutkan berdasarkan period kontrak sewa awal.

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***I. Fixed Assets (continued)***

*Initial direct costs of an operating lease are depreciated over the initial lease contract period.*

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**l. Aset Tetap (lanjutan)**

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 MATERIAL ACCOUNTING POLICIES (continued)***

***l. Fixed Assets (continued)***

*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 MATERIAL (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 tidak berwujud 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 MATERIAL 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 MATERIAL (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 MATERIAL 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 MATERIAL (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 MATERIAL 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 MATERIAL (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 anak perusahaan tertentu berdasarkan program tersebut setara dengan kewajiban yang timbul dalam program manfaat pensiun iuran pasti.

***2 SUMMARY OF MATERIAL 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 MATERIAL (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.

***2 SUMMARY OF MATERIAL 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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**p. Imbalan Kerja (lanjutan)**

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.

**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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***p. Employee Benefits (continued)***

*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.*

***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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**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.

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 MATERIAL ACCOUNTING POLICIES (continued)***

***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.*

*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 MATERIAL (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.

***2 SUMMARY OF MATERIAL 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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Pengakuan Pendapatan, Beban, dan Biaya (lanjutan)**

Pendapatan dari Kontrak dengan Pelanggan (lanjutan)

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, karena Grup mengendalikan barang atau jasa sebelum mengalihkannya ke pelanggan.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***r. Revenue, Expense, and Cost Recognition (continued)***

*Revenue from Contracts with Customers (continued)*

*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 its revenue arrangement, because the Group controls the goods or services before transferring them to the customer.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Pengakuan Pendapatan, Beban, dan Biaya (lanjutan)**

Pendapatan dari Kontrak dengan Pelanggan (lanjutan)

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 MATERIAL ACCOUNTING POLICIES (continued)***

***r. Revenue, Expense, and Cost Recognition (continued)***

*Revenue from Contracts with Customers (continued)*

*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 MATERIAL (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 saat insepsi kontrak apabila kontrak tersebut adalah, atau mengandung, sewa. Yaitu, bila kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

***2 SUMMARY OF MATERIAL 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 MATERIAL (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 MATERIAL 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 MATERIAL (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 MATERIAL 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 MATERIAL (lanjutan)

### s. Sewa (lanjutan)

## *2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)*

### *s. Leases (continued)*

| | Umur manfaat (Tahun)/ *Useful lives (Years)* | |
|---|---|---|
| Tanah | 1 - 33 | *Lands* |
| Bangunan | 2 - 7 | *Buildings* |
| Peralatan dan instalasi transmisi | 1 - 14 | *Transmission equipment and installations* |
| Peralatan kantor | 2 - 4 | *Office equipment* |
| Kendaraan | 1 - 5 | *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 MATERIAL (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.

Sebagai tanggapan terhadap penerapan kerangka Pilar Dua Organisasi untuk Kerja Sama dan Pembangunan Ekonomi (Organisation for Economic Co-operation and Development atau "OECD"), pada tanggal 31 Desember 2024, Pemerintah Indonesia menerapkan kerangka Pilar Dua melalui Peraturan Menteri Keuangan No. 136/2024 (PMK 136/2024). Aturan model Pilar Dua sebagaimana diterapkan dalam PMK 136/2024 akan berlaku untuk tahun fiskal yang dimulai pada atau setelah tanggal 1 Januari 2025. Untuk tahun yang berakhir pada 31 Desember 2024, Grup telah menerapkan amandemen PSAK 212: Pajak Penghasilan, yang memberikan pengecualian wajib sementara dari pengakuan atau pengungkapan pajak tangguhan terkait Pilar Dua.

***2 SUMMARY OF MATERIAL 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.*

*In response to the implementation of the Organisation for Economic Co-operation and Development ("OECD") Pillar Two framework, on December 31, 2024, Indonesian Government implemented Pillar Two framework through Ministry of Finance Regulation No. 136/2024 (PMK 136/2024). The Pillar Two model rules as implemented under PMK 136/2024 will take effect for fiscal years beginning on or after January 1, 2025. For the year ended December 31, 2024, the Group has applied amendments to PSAK 212: Income Taxes, which provide mandatory temporary exception from recognizing or disclosing deferred taxes related to Pillar Two.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**t. Perpajakan (lanjutan)**

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 MATERIAL ACCOUNTING POLICIES (continued)***

***t. Taxes (continued)***

*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 MATERIAL (lanjutan)**

**t. Perpajakan (lanjutan)**

Pajak Tangguhan

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***t. Taxes (continued)***

*Deferred Tax*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**t. Perpajakan (lanjutan)**

Pajak Tangguhan (lanjutan)

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.

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

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***t. Taxes (continued)***

*Deferred Tax (continued)*

*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.*

*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 MATERIAL (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 terkait; 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 MATERIAL ACCOUNTING POLICIES (continued)***

***t. Taxes (continued)***

*Value-Added Tax*

*Revenue, expenses and assets are recognized net of the amount of VAT except:*

- *Where 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 that 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 MATERIAL (lanjutan)**

**t. Perpajakan (lanjutan)**

Pajak Final

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.

**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 dilutif diterbitkan pada saat pemberian (Catatan 27).

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***t. Taxes (continued)***

*Final Tax*

*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.*

***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 potencial ordinary shares were issued at the grant date (Note 27).*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**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.

**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).

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***w. Goodwill***

*Goodwill is the difference between the acquisition cost and the Company's share of the net asset fair value of the acquired subsidiaries 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.*

***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).*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**x. Pembayaran Berbasis Saham (lanjutan)**

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***x. Shared-based Payment (continued)***

*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.*

*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*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**x. Pembayaran Berbasis Saham (lanjutan)**

Transaksi kompensasi berbasis saham yang diselesaikan dengan instrumen ekuitas (lanjutan)

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.

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.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***x. Shared-based Payment (continued)***

*Equity-settled share-based payment transactions (continued)*

*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.*

*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.*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**x. Pembayaran Berbasis Saham (lanjutan)**

Transaksi kompensasi berbasis saham yang diselesaikan dengan instrumen ekuitas (lanjutan)

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.

**z. Standar Akuntansi yang telah diterbitkan namun belum berlaku Efektif**

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 pada tanggal 26 Maret 2025:

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***x. Shared-based Payment (continued)***

*Equity-settled share-based payment transactions (continued)*

*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.*

***z. Accounting Standards Issued but not yet Effective***

*The accounting 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 as of March 26, 2025:*

**2 IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**z. Standar Akuntansi yang telah diterbitkan namun belum berlaku Efektif (lanjutan)**

Mulai Efektif pada atau setelah 1 Januari 2025

Amendemen PSAK 221: Kekurangan Ketertukaran

Amandemen tersebut mengharuskan pengungkapan informasi yang memungkinkan pengguna laporan keuangan memahami dampak mata uang yang tidak dapat dipertukarkan dengan mata uang lain yang memengaruhi, atau diperkirakan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas. Amandemen berlaku untuk periode pelaporan tahunan yang dimulai pada atau setelah 1 Januari 2025. Penerapan dini diperkenankan dimana entitas diharuskan mengungkapkan fakta tersebut.

Grup saat ini sedang menilai dampak dari amandemen tersebut terhadap pelaporan keuangan Grup.

PSAK 109: Instrumen Keuangan dan PSAK 107: Instrumen Keuangan: Pengungkapan tentang Klasifikasi dan Pengukuran Instrumen Keuangan.

Amendemen ini menambahkan dan mengklarifikasi ketentuan dalam PSAK 109 terkait dengan penghentian pengakuan liabilitas keuangan, serta mengklarifikasi penilaian karakteristik arus kas untuk aset keuangan dengan fitur ESG-linked, aset keuangan dengan fitur non-recourse, dan instrumen yang terikat secara kontraktual seperti tranche. Amendemen ini juga mengubah ketentuan dalam PSAK 107 terkait persyaratan pengungkapan investasi pada instrumen ekuitas yang diukur pada nilai wajar melalui penghasilan komprehensif lain dan menambah ketentuan terkait instrumen keuangan dengan persyaratan kontraktual yang mengubah waktu atau jumlah arus kas kontraktual.

Grup saat ini sedang menilai dampak dari amandemen tersebut terhadap pelaporan keuangan Grup.

***2 SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)***

***z. Accounting Standards Issued but not yet Effective (continued)***

*Effective Beginning on or after January 1, 2025*

*Amendment of PSAK 221: Lack of Exchangeability*

*The amendments require disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. The amendments apply for annual reporting periods beginning on or after 1 January 2025. Earlier application is permitted which an entity is required to disclose that fact.*

*The Group is currently assessing the impact of the amendment on the Group's financial reporting.*

*PSAK 109: Financial Instruments and PSAK 107: Financial Instruments: Disclosures about the Classification and Measurement of Financial Instruments.*

*These amendments adding and clarify statement in PSAK 109 regarding derecognition of financial liabilities, as well as clarify the assessment of cash flow characteristic for financial asseets with ESG-linked features, financial assets with non-recourse features, and contractually bound instruments such as tranches. The amendments also revise the statement in PSAK 107 regarding the disclosure requirements for investments in equity instruments measured at fair value through other comprehensive income and adding statement related to financial instruments with contractual terms that alter the timing or amount of contractual cash flows.*

*The Group is currently assessing the impact of the amendment on the Group's financial reporting.*

## 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 25.

## *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 is reasonable 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 25.*

## 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.

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 11.

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.*

*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 11.*

*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 237 dan ISAK 34, 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 38.

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 237 and ISAK 34, 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 38.*

*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 7.

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 24.

## *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 7.*

*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 24.*

## 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.

Pengukuran nilai wajar instrumen keuangan

Ketika nilai wajar atas aset keuangan dan liabilitas keuangan yang tercatat pada laporan posisi keuangan tidak dapat diukur pada harga kuotasian di pasar aktif, nilai wajar diukur menggunakan teknik penilaian termasuk model arus kas diskonto. Input atas model ini diambil dari pasar yang dapat diobservasi apabila memungkinkan, namun apabila tidak tersedia, sejumlah pertimbangan diperlukan dalam menetapkan nilai wajar. Pertimbangan mencakup input seperti risiko likuiditas, risiko kredit dan volatilitas. Perubahan asumsi yang berkaitan dengan faktor-faktor tersebut dapat mempengaruhi nilai wajar instrumen keuangan yang dilaporkan.

## *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.*

*Fair value measurement of financial instruments*

*When the fair values of financial assets and financial liabilities recorded in the statement of financial position cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow ("DCF") model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions relating to these factors could affect the reported fair value of financial instruments.*

## 3 PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

### Estimasi dan Asumsi (lanjutan)

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.

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)*

*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.*

*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 38.

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 38.*

*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 2x dan 26.

## *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 2x and 26 .*

## 4. PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN

Laporan keuangan konsolidasi telah disajikan kembali untuk penyesuaian sebagaimana dijelaskan di bawah ini:

Penyesuaian transaksi akuisisi anak perusahaan dengan entitas sepengendali

Pada tanggal 2 Desember 2024, PT Dayamitra Telekomunikasi Tbk. akuisisi saham PT Ultra Mandiri Telekomunikasi entitas sepengendali yang dikendalikan oleh Negara Kesatuan Republik Indonesia sebesar 100% sebanyak 42.865 lembar saham atau setara dengan Rp42.865 dengan harga akuisisi sebesar Rp650.000. Atas transaksi akusisi tersebut, laporan posisi keuangan konsolidasian pada tanggal 31 Desember 2023 dan 1 Januari 2023 dan laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada tanggal 31 Desember 2023 telah disajikan kembali seolah-olah entitas yang di akuisisi telah bergabung sejak periode di mana entitas yang bergabung berada dalam sepengendalian (yaitu sebelum tanggal 1 Januari 2023). Untuk tujuan penyajian, ekuitas entitas anak tanggal 31 Desember 2023 dan 1 Januari 2023 disajikan dalam akun "Modal proforma yang berasal dari transaksi restrukturisasi entitas sepengendali" dalam laporan posisi keuangan konsolidasian.

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS*

*The consolidated financial statements have been restated to recognise the adjustments as descibed as follow*

*Adjustment on transaction acquisition of a subsidiary with entities under common control*

*On December 2, 2024, PT Dayamitra Telekomunikasi Tbk. acquisition of shares in PT Ultra Mandiri Telekomunikasi an under common control entity controlled by Negara Kesatuan Republik Indonesia for 100% amounting to 42,865 shares or equivalent to IDR 42,865 with an acquisition price of IDR 650,000. For the acquisition transaction, the consolidated statements of financial position as of December 31, 2023 and January 1, 2023 and the consolidated statements of profit or loss and other comprehensive income as of December 31, 2023 have been restated as if the acquired entities had merged since the period in which the merged entities were under common control (i.e. before January 1, 2023). For presentation purposes, the equity of the subsidiary as of December 31, 2023 and January 1, 2023 is presented in the account "Capital proforma arising from restructuring transactions of entities under common control" in the consolidated statements of financial position.*

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | *31 Desember 2023* / *December 31, 2023* | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/** *Before restated* | **Setelah disajikan kembali/** *After restated* | |
| *Laporan posisi keuangan konsolidasian* | | | *Consolidated statements of financial position* |
| **ASET** | | | ***ASSETS*** |
| **ASET LANCAR** | | | ***CURRENT ASSETS*** |
| Kas dan setara kas - neto | 879.027 | 890.320 | *Cash and cash equivalents - net* |
| Aset keuangan diukur pada nilai wajar melalui laporan laba rugi | 217.338 | 217.338 | *Financial asset at fair value though profit or loss* |
| Piutang usaha - neto | | | *Trade receivables - net* |
| Pihak berelasi | 1.253.055 | 1.253.797 | *Related parties* |
| Pihak ketiga | 354.205 | 382.068 | *Third parties* |
| Beban dibayar di muka | 32.519 | 32.519 | *Prepaid expenses* |
| Pajak dibayar di muka | 533.544 | 533.575 | *Prepaid taxes* |
| Aset lancar lainnya - neto | 150.038 | 150.038 | *Other current asset - net* |
| **Total Aset Lancar** | **3.419.726** | **3.459.655** | ***Total Current Assets*** |
| **ASET TIDAK LANCAR** | | | ***NON-CURRENT ASSETS*** |
| Aset tetap - neto | 43.772.084 | 43.996.528 | *Fixed assets - net* |
| Aset hak-guna - neto | 7.473.575 | 7.477.789 | *Right-of-use assets - net* |
| Aset takberwujud - neto | 1.018.465 | 1.018.465 | *Intangible assets - net* |
| Goodwill | 466.719 | 466.719 | *Goodwill* |
| Uang muka pembelian aset tetap - neto | 20.300 | 20.300 | *Advance payments for purchase of fixed assets - net* |
| Beban dibayar di muka - setelah dikurangi bagian lancar | 22.362 | 22.362 | *Prepaid expenses - net of current portion* |
| Taksiran tagihan pajak | 48.317 | 48.317 | *Estimated claims for tax refund* |
| Aset pajak tangguhan | 112 | 112 | *Deferred tax assets* |
| Aset tidak lancar lainnya | 768.468 | 768.468 | *Other non-current assets* |
| **Total Aset Tidak Lancar** | **53.590.402** | **53.819.060** | ***Total Non-Current Assets*** |
| **TOTAL ASET** | **57.010.128** | **57.278.715** | ***TOTAL ASSETS*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | *31 Desember 2023 / December 31, 2023* | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/ *Before restated*** | **Setelah disajikan kembali/ *After restated*** | |
| *Laporan posisi keuangan konsolidasian (lanjutan)* | | | *Consolidated statements of financial position (continued)* |
| **LIABILITAS DAN EKUITAS** | | | ***LIABILITIES AND EQUITY*** |
| **LIABILITAS** | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | ***CURRENT LIABILITIES*** |
| Surat utang jangka menengah | 548.274 | 548.274 | *Medium-term notes* |
| Pinjaman jangka pendek | 3.450.000 | 3.450.000 | *Short-term loan* |
| Utang usaha | | | *Trade payables* |
| Pihak berelasi | 322.598 | 322.598 | *Related parties* |
| Pihak ketiga | 1.756.688 | 1.790.302 | *Third parties* |
| Utang lain-lain | 17.563 | 17.563 | *Other payables* |
| Utang pajak | 73.117 | 74.164 | *Taxes payable* |
| Beban yang masih harus dibayar | 1.100.787 | 1.100.787 | *Accrued expenses* |
| Liabilitas kontrak | | | *Contract Liabilities* |
| Pihak berelasi | 380.302 | 380.302 | *Related parties* |
| Pihak ketiga | 687.946 | 687.946 | *Third parties* |
| Liabilitas jangka panjang jatuh tempo dalam satu tahun: | | | *Current maturities of long-term liabilities:* |
| Pinjaman jangka panjang | 2.374.936 | 2.392.881 | *Long-term loans* |
| Liabilitas sewa | 359.283 | 359.477 | *Lease liabilities* |
| **Total Liabilitas Jangka Pendek** | **11.071.494** | **11.124.294** | ***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 | 9.583.212 | 9.713.389 | *Long-term loans* |
| Liabilitas sewa | 2.076.604 | 2.080.650 | *Lease liabilities* |
| Provisi jangka panjang | 98.356 | 98.356 | *Long-term provision* |
| Liabilitas imbalan kerja karyawan | 9.527 | 10.348 | *Employee benefits liabilities* |
| Liabilitas pajak tangguhan | 133.326 | 133.326 | *Deferred tax liabilities* |
| **Total Liabilitas Jangka Panjang** | **11.901.025** | **12.036.069** | ***Total Non-Current Liabilities*** |
| **TOTAL LIABILITAS** | **22.972.519** | **23.160.363** | ***TOTAL LIABILITIES*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | ***31 Desember 2023 / December 31, 2023*** | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/ *Before restated*** | **Setelah disajikan kembali/ *After restated*** | |
| *Laporan posisi keuangan konsolidasian (lanjutan)* | | | *Consolidated statements of financial position (continued)* |
| **EKUITAS** | | | ***EQUITY*** |
| Modal saham - nilai nominal Rp228 per saham (angka penuh) pada tanggal 31 Desember 2023 | | | *Share capital - Rp228 par value per share (full amount) as of December 31, 2023* |
| Modal dasar - 220.000.000.000 saham pada tanggal 31 Desember 2023 | | | *Authorized – 220,000,000,000 shares as of December 31, 2023* |
| Modal ditempatkan dan disetor penuh – 83.552.719.544 saham pada tanggal 31 Desember 2023 | 19.050.020 | 19.050.020 | *Issued and fully paid share capital – 83,552,719,544 shares of December 31, 2023* |
| Tambahan modal disetor | 13.090.254 | 13.090.254 | *Additional paid-in capital* |
| Saham treasuri | (712.126) | (712.126) | *Treasury share* |
| Modal proforma yang berasal dari transaksi restrukturisasi entitas sepengendali | - | 80.743 | *Capital proforma arising from restructuring transactions of entities under common control* |
| Cadangan pembayaran berbasis saham | 8.825 | 8.825 | *Reserve share-based payment* |
| Komponen ekuitas lain | 1.449 | 1.449 | *Other components of equity* |
| Saldo laba | | | *Retained earnings* |
| Cadangan umum | 243.115 | 243.115 | *Appropriated for general reserve* |
| Belum ditentukan penggunaannya | 2.356.072 | 2.356.072 | *Unappropriated* |
| **TOTAL EKUITAS** | **34.037.609** | **34.118.352** | ***TOTAL EQUITY*** |
| **TOTAL LIABILITAS DAN EKUITAS** | **57.010.128** | **57.278.715** | ***TOTAL LIABILITIES AND EQUITY*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | *1 Januari 2023 / January 1, 2023* | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/** ***Before restated*** | **Setelah disajikan kembali/** ***After restated*** | |
| *Laporan posisi keuangan konsolidasian* | | | *Consolidated statements of financial position* |
| **ASET** | | | ***ASSETS*** |
| **ASET LANCAR** | | | ***CURRENT ASSETS*** |
| Kas dan setara kas - neto | 6.338.773 | 6.347.476 | *Cash and cash equivalents - net* |
| Kas yang dibatasi penggunaannya | 15.408 | 15.408 | *Restricted cash* |
| Aset keuangan diukur pada nilai wajar melalui laporan laba rugi | 200.050 | 200.050 | *Financial asset at fair value though profit or loss* |
| Piutang usaha - neto | | | *Trade receivables - net* |
| Pihak berelasi | 865.240 | 865.240 | *Related parties* |
| Pihak ketiga | 184.993 | 209.209 | *Third parties* |
| Beban dibayar di muka | 76.876 | 76.876 | *Prepaid expenses* |
| Pajak dibayar di muka | 169.273 | 173.504 | *Prepaid taxes* |
| Aset lancar lainnya - neto | 35.825 | 35.825 | *Other current asset - net* |
| **Total Aset Lancar** | **7.886.438** | **7.923.588** | ***Total Current Assets*** |
| **ASET TIDAK LANCAR** | | | ***NON-CURRENT ASSETS*** |
| Aset tetap - neto | 39.328.413 | 39.524.742 | *Fixed assets - net* |
| Aset hak-guna - neto | 6.928.087 | 6.928.087 | *Right-of-use assets - net* |
| Aset takberwujud - neto | 922.288 | 922.288 | *Intangible assets - net* |
| *Goodwill* | 466.719 | 466.719 | *Goodwill* |
| Uang muka pembelian aset tetap - neto | 62.293 | 62.293 | *Advance payments for purchase of fixed assets - net* |
| Beban dibayar di muka - setelah dikurangi bagian lancar | 25.011 | 25.011 | *Prepaid expenses - net of current portion* |
| Aset pajak tangguhan | 122 | 122 | *Deferred tax assets* |
| Aset tidak lancar lainnya | 452.188 | 452.188 | *Other non-current assets* |
| **Total Aset Tidak Lancar** | **48.185.121** | **48.381.450** | ***Total Non-Current Assets*** |
| **TOTAL ASET** | **56.071.559** | **56.305.038** | ***TOTAL ASSETS*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | *1 Januari 2023 / January 1, 2023* | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/** *Before restated* | **Setelah disajikan kembali/** *After restated* | |
| *Laporan posisi keuangan konsolidasian (lanjutan)* | | | *Consolidated statements of financial position (continued)* |
| **LIABILITAS DAN EKUITAS** | | | ***LIABILITIES AND EQUITY*** |
| **LIABILITAS** | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | ***CURRENT LIABILITIES*** |
| Pinjaman jangka pendek | 3.300.000 | 3.300.000 | *Short-term loan* |
| Utang usaha | | | *Trade payables* |
| Pihak berelasi | 242.370 | 242.370 | *Related parties* |
| Pihak ketiga | 1.649.484 | 1.694.228 | *Third parties* |
| Utang lain-lain | 12.542 | 12.542 | *Other payables* |
| Utang pajak | 74.429 | 77.237 | *Taxes payable* |
| Beban yang masih harus dibayar | 1.052.520 | 1.052.520 | *Accrued expenses* |
| Liabilitas kontrak | | | *Contract Liabilities* |
| Pihak berelasi | 618.502 | 618.502 | *Related parties* |
| Pihak ketiga | 642.827 | 642.827 | *Third parties* |
| Liabilitas jangka panjang jatuh tempo dalam satu tahun: | | | *Current maturities of long-term liabilities:* |
| Pinjaman jangka panjang | 2.322.184 | 2.335.131 | *Long-term loans* |
| Liabilitas sewa | 285.695 | 285.695 | *Lease liabilities* |
| **Total Liabilitas Jangka Pendek** | **10.200.553** | **10.261.052** | ***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 | 9.667.639 | 9.781.198 | *Long-term loans* |
| Liabilitas sewa | 1.935.055 | 1.935.055 | *Lease liabilities* |
| Provisi jangka panjang | 360.942 | 360.942 | *Long-term provision* |
| Liabilitas imbalan kerja karyawan | 10.683 | 10.683 | *Employee benefits liabilities* |
| Liabilitas pajak tangguhan | 89.253 | 89.253 | *Deferred tax liabilities* |
| **Total Liabilitas Jangka Panjang** | **12.063.572** | **12.177.131** | ***Total Non-Current Liabilities*** |
| **TOTAL LIABILITAS** | **22.264.125** | **22.438.183** | ***TOTAL LIABILITIES*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | ***1 Januari 2023 / January 1, 2023*** | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/ *Before restated*** | **Setelah disajikan kembali/ *After restated*** | |
| *Laporan posisi keuangan konsolidasian (lanjutan)* | | | *Consolidated statements of financial position (continued)* |
| **EKUITAS** | | | ***EQUITY*** |
| Modal saham - nilai nominal Rp228 per saham (angka penuh) pada tanggal 1 Januari 2023 | | | *Share capital - Rp228 per value per share (full amount) as of January 1, 2023* |
| Modal dasar - 220.000.000.000 saham pada tanggal 1 Januari 2023 | | | *Authorized - 220,000,000,000 shares as of January 1, 2023* |
| Modal ditempatkan dan disetor penuh - 83.539.294.344 saham pada tanggal 1 Januari 2023 | 19.046.959 | 19.046.959 | *Issued and fully paid share capital - 83,539,294,344 share as of January 1, 2023* |
| Tambahan modal disetor | 13.082.011 | 13.082.011 | *Additional paid-in capital* |
| Saham treasuri | (681.215) | (681.215) | *Treasury share* |
| Modal proforma yang berasal dari transaksi restrukturisasi entitas sepengendali | - | 59.421 | *Capital proforma arising from restructuring transactions of entities under common control* |
| Cadangan pembayaran berbasis saham | 3.964 | 3.964 | *Reserve share-based payment* |
| Komponen ekuitas lain | (363) | (363) | *Other components of equity* |
| Saldo laba | | | *Retained earnings* |
| Cadangan umum | 225.266 | 225.266 | *Appropriated for general reserve* |
| Belum ditentukan penggunaannya | 2.130.812 | 2.130.812 | *Unappropriated* |
| **TOTAL EKUITAS** | **33.807.434** | **33.866.855** | ***TOTAL EQUITY*** |
| **TOTAL LIABILITAS DAN EKUITAS** | **56.071.559** | **56.305.038** | ***TOTAL LIABILITIES AND EQUITY*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | ***31 Desember 2023 / December 31, 2023*** | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/ *Before restated*** | **Setelah disajikan kembali/ *After restated*** | |
| *Laporan laba rugi dan penghasilan komprehensif lain konsolidasian* | | | *Consolidated statements of profit or loss and other comprehensive income* |
| **PENDAPATAN** | **8.594.530** | **8.683.800** | ***REVENUE*** |
| Penyusutan | (1.674.262) | (1.698.187) | *Depreciation* |
| Amortisasi | (1.607.875) | (1.608.181) | *Amortization* |
| Perencanaan, operasional, dan pemeliharaan menara telekomunikasi | (510.219) | (514.327) | *Planning, operation, and maintenance of telecommunication towers* |
| Konstruksi dan proyek manajemen | (507.999) | (507.999) | *Construction and project management* |
| Lain - lain | (78.299) | (79.861) | *Others* |
| **BEBAN POKOK PENDAPATAN** | **(4.378.654)** | **(4.408.555)** | ***COST OF REVENUES*** |
| **LABA BRUTO** | **4.215.876** | **4.275.245** | ***GROSS INCOME*** |
| Beban umum dan administrasi | (288.906) | (298.209) | *General and administrative expenses* |
| Beban kompensasi karyawan | (276.390) | (284.954) | *Employee compensation expenses* |
| Beban usaha lainnya - neto | (11.213) | (14.492) | *Other operating expenses - net* |
| **BEBAN USAHA** | **(576.509)** | **(597.655)** | ***OPERATING EXPENSES*** |
| **LABA USAHA** | **3.639.367** | **3.677.590** | ***OPERATING INCOME*** |
| Penghasilan lain-lain | 337.279 | 337.476 | *Other income* |
| Beban lain-lain | (47.633) | (59.490) | *Other expenses* |
| **PENGHASILAN LAIN-LAIN - NETO** | **289.646** | **277.986** | ***OTHER INCOME - NET*** |
| **LABA SEBELUM BEBAN PENDANAAN DAN PAJAK** | **3.929.013** | **3.955.576** | ***INCOME BEFORE FINANCE COST AND TAX*** |
| Penghasilan keuangan | 142.495 | 142.635 | *Finance income* |
| Beban pendanaan sewa | (158.643) | (158.643) | *Finance lease costs* |
| Beban pendanaan | (1.174.012) | (1.185.105) | *Finance costs* |
| **LABA SEBELUM PAJAK FINAL DAN PAJAK PENGHASILAN** | **2.738.853** | **2.754.463** | ***INCOME BEFORE FINAL TAX EXPENSE AND INCOME TAX EXPENSE*** |
| **BEBAN PAJAK FINAL** | **(600.601)** | **(600.601)** | ***FINAL TAX EXPENSE*** |
| **LABA SEBELUM PAJAK PENGHASILAN** | **2.138.252** | **2.153.862** | ***INCOME BEFORE INCOME TAX EXPENSE*** |
| **BEBAN PAJAK - NETO** | **(127.924)** | **(132.304)** | ***TAX EXPENSE - NET*** |
| **LABA TAHUN BERJALAN** | **2.010.328** | **2.021.558** | ***INCOME FOR THE YEAR*** |
| **Dampak penyesuaian proforma atas laba tahun berjalan** | **-** | **(11.230)** | ***Effect of proforma adjustment on current year income*** |

## 4 PENYAJIAN KEMBALI ATAS LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

## *4 RESTATEMENT ON THE CONSOLIDATED FINANCIAL STATEMENTS (continued)*

| | *31 Desember 2023* / *December 31, 2023* | | |
|---|---|---|---|
| | **Sebelum disajikan kembali/** *Before restated* | **Setelah disajikan kembali/** *After restated* | |
| *Laporan laba rugi dan penghasilan komprehensif lain konsolidasian (lanjutan)* | | | *Consolidated statements of profit or loss and other comprehensive income (continued)* |
| **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:*** |
| Keuntungan aktuarial atas liabilitas imbalan kerja karyawan | 1.913 | 1.870 | *Actuarial gains on employee benefits liabilities* |
| Pajak penghasilan terkait | (101) | (101) | *Income tax effect* |
| Penghasilan komprehensif lain - setelah pajak | 1.812 | 1.769 | *Other comprehensive income - net of tax* |
| Dampak penyesuaian proforma atas penghasilan komprehensif lain | - | 43 | *Effect of proforma adjustment on other comprehensive income* |
| **TOTAL PENGHASILAN KOMPREHESIF TAHUN BERJALAN** | **2.012.140** | **2.012.140** | ***TOTAL COMPREHENSIVE INCOME FOR THE YEAR*** |
| **LABA PER SAHAM DASAR** | | | ***BASIC EARNINGS PER SHARE*** |
| **(angka penuh)** | | | ***(full amount)*** |
| Dasar | 24 | 24 | *Basic* |
| Dilusian | 24 | 24 | *Diluted* |

## 5. KAS DAN SETARA KAS - NETO / *5. CASH AND CASH EQUIVALENTS - NET*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **Kas** | **53** | **407** | ***Cash on hand*** |
| **Bank** | | | ***Cash in banks*** |
| **Pihak berelasi** | | | ***Related parties*** |
| PT Bank Mandiri (Persero) Tbk. | 447.350 | 415.450 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 53.940 | 4.365 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 41.399 | 52.838 | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| PT Bank Syariah Indonesia Tbk. | 30 | 17 | *PT Bank Syariah Indonesia Tbk.* |
| **Pihak ketiga** | | | ***Third parties*** |
| PT Bank Central Asia Tbk. | 28.790 | 21.857 | *PT Bank Central Asia Tbk.* |
| PT Bank HSBC Indonesia | 10.407 | 4.902 | *PT Bank HSBC Indonesia* |
| MUFG Bank, Ltd. Cabang Jakarta | 7.052 | 2.700 | *MUFG Bank, Ltd. Cabang Jakarta* |
| PT Bank Maybank Syariah Indonesia | 3.645 | 10.595 | *PT Bank Maybank Syariah Indonesia* |
| PT Bank Permata | 2.829 | 4.514 | *PT Bank Permata* |
| PT Bank DBS Indonesia | 531 | 2.370 | *PT Bank DBS Indonesia* |
| PT Bank Danamon Indonesia Tbk. | 274 | 246 | *PT Bank Danamon Indonesia Tbk.* |
| PT Bank Maybank Indonesia Tbk. | 176 | - | *PT Bank Maybank Indonesia Tbk.* |
| PT Bank UOB Indonesia | 71 | 71 | *PT Bank UOB Indonesia* |
| PT CIMB Niaga Syariah Tbk. | 7 | 5 | *PT CIMB Niaga Syariah Tbk.* |
| **Subtotal bank** | **596.501** | **519.930** | ***Subtotal cash in bank*** |
| **Deposito berjangka** | | | ***Time deposits*** |
| **Pihak berelasi** | | | ***Related parties*** |
| PT Bank Rakyat Indonesia (Persero) Tbk. | - | 20.000 | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| **Pihak ketiga** | | | ***Third parties*** |
| PT Bank Pembangunan Daerah Jabar dan Banten Tbk. | - | 150.000 | *PT Bank Pembangunan Daerah Jabar dan Banten Tbk.* |
| PT Bank Maybank Indonesia Tbk. | - | 100.000 | *PT Bank Maybank Indonesia Tbk.* |
| PT Bank DKI | - | 100.000 | *PT Bank DKI* |
| **Subtotal deposito** | **-** | **370.000** | ***Subtotal deposits*** |
| **Subtotal kas dan setara kas** | **596.554** | **890.337** | ***Subtotal cash and cash equivalents*** |

## 5. KAS DAN SETARA KAS - NETO (lanjutan) / *5. CASH AND CASH EQUIVALENTS - NET (continued)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Dikurangi: | | | *Less:* |
| Cadangan kerugian kredit ekspektasian | - | (17) | *Allowance for expected credit loss* |
| **Total** | **596.554** | **890.320** | ***Total*** |

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 39 untuk rincian saldo dan transaksi dengan pihak berelasi.

*Refer to Note 39 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 2024 dan 2023 berkisar sebagai berikut:

*The interest rates for time deposits in Rupiah currency for year ended December 31, 2024 and 2023 are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Deposito berjangka | 6,65% - 6,75% | 2,50% - 7,10% | *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, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Saldo awal | 17 | 135 | *Beginning balance* |
| Pembalikan cadangan kerugian kredit ekspektasian | (17) | (118) | *Reversal allowance for expected credit loss* |
| **Saldo akhir** | - | 17 | ***Ending balance*** |

## 5 KAS DAN SETARA KAS - NETO (lanjutan)

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.

Informasi mengenai klasifikasi aset keuangan yang mengalami penurunan nilai dan tidak mengalami penurunan nilai diungkapkan pada Catatan 40.

Pada tanggal 31 Desember 2024 dan 2023, kas dan setara kas tidak dijaminkan kepada pihak manapun.

## *5 CASH AND CASH EQUIVALENTS - NET (continued)*

*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.*

*Information regarding the classification of impaired and not impaired financial assets is disclosed in the Note 40.*

*As of December 31, 2024 and 2023, cash and cash equivalents are not pledged to any party.*

## 6. ASET KEUANGAN DIUKUR PADA NILAI WAJAR MELALUI LAPORAN LABA RUGI

## *6. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Reksadana - dimiliki untuk diperdagangkan | | | *Mutual fund - held for trading* |
| HPAM Ekuitas Syariah Berkah | - | 119.146 | *HPAM Ekuitas Syariah Berkah* |
| HPAM Smart Beta Ekuitas | - | 98.192 | *HPAM Smart Beta Ekuitas* |
| **Total** | **-** | **217.338** | ***Total*** |

Selama tahun 2024 dan 2023 atas aset keuangan diukur pada nilai wajar melalui laporan laba rugi, Perseroan telah mendapatkan keuntungan sebesar Rp6.031 dan Rp37.591 dicatat pada "penghasilan lain-lain" pada laporan laba rugi.

Pada bulan Maret 2024, Perseroan menjual penyertaan pada reksadana Ekuitas Syariah Berkah dan Smart Beta Ekuitas masing-masing sebesar Rp122.909 dan Rp102.513. Pada bulan Desember 2024, Perseroan juga menjual penyertaan pada reksadana Ekuitas Syariah Berkah sebesar Rp146.890.

Nilai wajar dari semua reksadana ekuitas diukur dengan menggunakan input level 1, yaitu harga penawaran terakhir dari surat berharga di pasar aktif.

*During 2024 and 2023 on financial assets measured at fair value through the profit and loss statement, the Company has made a profit of Rp6,031 and Rp37,591 which were recorded in "other incomes" on profit loss statement .*

*In March 2024, the Company sold its investment in Ekuitas Syariah Berkah and Smart Beta Ekuitas mutual funds amounting to Rp122,909 and Rp102,513, respectively. In December 2024, the Company also sold its investment in Ekuitas Syariah Berkah mutual funds amounting to Rp146,890.*

*The fair value of all mutual funds are measured using level 1 input the latest bid prices of securities in an active market*

## 7. PIUTANG USAHA – NETO / *7. TRADE RECEIVABLES - NET*

a. Berdasarkan pelanggan / *a. Based on customers*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Telekomunikasi Selular | 901.436 | 914.997 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 242.762 | 350.132 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Infrastruktur Indonesia | 112.549 | - | *PT Telkom Infrastruktur Indonesia* |
| PT Telkom Satelit Indonesia | 908 | - | *PT Telkom Satelit Indonesia* |
| PT PP (Persero) Tbk | 565 | 608 | *PT PP (Persero) Tbk* |
| PT Telekomunikasi Indonesia Internasional | 204 | 103 | *PT Telekomunikasi Indonesia Internasional* |
| PT PP Properti Tbk | 117 | - | *PT PP Properti Tbk* |
| PT PP Energi | 83 | 33 | *PT PP Energi* |
| PT PP Infrastruktur | 35 | 83 | *PT PP Infrastruktur* |
| PT PP Urban | 22 | 18 | *PT PP Urban* |
| PT PP Presisi Tbk | 18 | - | *PT PP Presisi Tbk* |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (4.736) | (12.177) | *Less: Allowance for expected credit loss* |
| **Subtotal pihak berelasi** | **1.253.963** | **1.253.797** | ***Subtotal related parties*** |
| Pihak ketiga | 774.822 | 427.538 | *Third parties* |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (25.013) | (45.470) | *Less: Allowance for expected credit loss* |
| **Subtotal pihak ketiga** | **749.809** | **382.068** | ***Subtotal third parties*** |
| **Piutang usaha - neto** | **2.003.772** | **1.635.865** | ***Trade receivables - net*** |

b. Berdasarkan klasifikasi / *b. Based on classification*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Piutang usaha | 722.115 | 909.932 | *Accounts receivables* |
| Aset kontrak | 1.311.406 | 783.580 | *Contract asset* |
| **Subtotal** | **2.033.521** | **1.693.512** | ***Subtotal*** |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (29.749) | (57.647) | *Less: Allowance for expected credit loss* |
| **Piutang usaha - neto** | **2.003.772** | **1.635.865** | ***Trade receivables - net*** |

## 7. PIUTANG USAHA – NETO (lanjutan) / *7. TRADE RECEIVABLES - NET (continued)*

b. Berdasarkan klasifikasi (lanjutan) / *b. Based on classification (continued)*

Analisa umur piutang usaha adalah sebagai berikut: / *The aging analysis of trade receivables is as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| Belum jatuh tempo | 956.191 | 591.317 | *Not yet due date* |
| Lancar | 278.845 | 572.380 | *Current* |
| 1 sampai 3 bulan | 20.166 | 50.296 | *1 to 3 Months* |
| 4 sampai 6 bulan | 243 | 39.478 | *4 to 6 Months* |
| Lebih dari 6 bulan | 3.254 | 12.503 | *Over 6 months* |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (4.736) | (12.177) | *Less: Allowance for expected credit loss* |
| **Subtotal pihak berelasi - neto** | **1.253.963** | **1.253.797** | ***Subtotal related parties - net*** |
| Pihak ketiga | | | *Third parties* |
| Belum jatuh tempo | 355.214 | 220.868 | *Not yet due date* |
| Lancar | 97.955 | 140.120 | *Current* |
| 1 sampai 3 bulan | 289.091 | 23.565 | *1 to 3 Months* |
| 4 sampai 6 bulan | 18.132 | 1.237 | *4 to 6 Months* |
| Lebih dari 6 bulan | 14.430 | 41.748 | *Over 6 months* |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (25.013) | (45.470) | *Less: Allowance for expected credit loss* |
| **Subtotal pihak ketiga - neto** | **749.809** | **382.068** | ***Subtotal third parties - net*** |
| **Piutang usaha – neto** | **2.003.772** | **1.635.865** | ***Trade receivables - net*** |

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, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Saldo awal | 57.647 | 49.645 | *Beginning balance* |
| (Pembalikan)/penambahan cadangan kerugian kredit ekspektasian, neto | (5.730) | 8.002 | *(Reversal)/addition of expected credit loss, net* |
| Penghapusan Penyisihan | (22.168) | - | *Write-off* |
| **Saldo akhir** | **29.749** | **57.647** | ***Ending balance*** |

## 7. PIUTANG USAHA – NETO (lanjutan) / *7. TRADE RECEIVABLES - NET (continued)*

b. Berdasarkan klasifikasi (lanjutan)

Pada tanggal 31 Desember 2024 dan 2023, 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.

Seluruh piutang usaha adalah dalam mata uang Rupiah.

Piutang usaha tidak dikenakan bunga, dan penyelesaiannya akan dilakukan secara tunai, dan umumnya dikenakan syarat pembayaran selama 1 sampai dengan 30 hari.

Lihat Catatan 39 untuk rincian saldo dan transaksi dengan pihak berelasi.

*b. Based on classification (continued)*

*As of December 31, 2024 and 2023 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.*

*All trade receivables are denominated in Rupiah.*

*Trade receivables are non-interest bearing, and will be settled in cash and generally on 1 to 30 days term of payment.*

*Refer to Note 39 for details of balances and transaction with related parties.*

## 8. BEBAN DIBAYAR DI MUKA / *8. PREPAID EXPENSE*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Proyek/jasa dalam pekerjaan | 61.190 | 6.326 | *Project/services in progress* |
| Perizinan dan kerjasama | 35.962 | 30.697 | *Permit and partnership* |
| Asuransi | 15.556 | 8.311 | *Insurance* |
| Beban perumahan | 15.179 | 9.545 | *Housing allowance* |
| Lain-lain | 1.781 | 2 | *Others* |
| **Total** | **129.668** | **54.881** | ***Total*** |
| **Dikurangi bagian lancar** | **(99.016)** | **(32.519)** | ***Less current portion*** |
| **Bagian jangka panjang** | **30.652** | **22.362** | ***Non-current portion*** |

## 9. ASET LANCAR LAINNYA - NETO / *9. OTHER CURRENT ASSETS - NET*

Aset lancar lainnya merupakan piutang non usaha lain.

*Other current assets are non-trade receivables.*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Telekomunikasi Selular | 200.447 | 124.485 | *PT Telekomunikasi Selular* |
| PT Infrastruktur Telekomunikasi Indonesia | 5.506 | 7.249 | *PT Infrastruktur Telekomunikasi Indonesia* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 3.862 | 704 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| Pihak ketiga | | | *Third parties* |
| Lainnya | 456.222 | 43.429 | *Others* |
| **Subtotal** | **666.037** | **175.867** | ***Subtotal*** |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (24.086) | (25.829) | *Less: Allowance for expected credit loss* |
| **Aset lancar lainnya - neto** | **641.951** | **150.038** | ***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, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Saldo awal | 25.829 | 25.829 | *Beginning balance* |
| Pembalikan kerugian kredit ekspektasian | (1.743) | - | *Reversal of expected credit loss* |
| **Saldo akhir** | **24.086** | **25.829** | ***Ending balance*** |

Lihat Catatan 39 untuk rincian saldo dan transaksi dengan pihak berelasi.

*Refer to Note 39 for details of balances and transaction with related parties.*

## 10. UANG MUKA PEMBELIAN ASET TETAP - NETO / *10. ADVANCE PAYMENTS FOR PURCHASE OF FIXED ASSSETS - NET*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Infrastruktur Telekomunikasi Indonesia | 4.467 | 4.467 | *PT Infrastruktur Telekomunikasi Indonesia* |
| Pihak ketiga | 37.111 | 20.300 | *Third parties* |
| Dikurangi: | | | *Less:* |
| Penyisihan penurunan nilai | (4.467) | (4.467) | *Allowance for impairment losses* |
| **Total** | **37.111** | **20.300** | ***Total*** |

Lihat Catatan 39 untuk rincian saldo dan transaksi dengan pihak berelasi.

*Refer to Note 39 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 provisi atas uang muka pembelian aset tetap adalah sebagai berikut:

*Movements in provision of advance payments for purchase of fixed assets are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Saldo awal | 4.467 | 4.467 | *Beginning balance* |
| Penambahan/(pembalikan) provisi, neto | - | - | *Addition/(reversal) of provision, 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.*

## 11. ASET TETAP - NETO / *11. FIXED ASSETS - NET*

| | 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*** |

## 11. ASET TETAP - NETO (lanjutan) / *11. FIXED ASSETS - NET (continued)*

| | 31 Desember/*December 31, 2023* (Disajikan kembali, Catatan 4/*As restated, Note 4)* | | | | | |
|---|---|---|---|---|---|---|
| | **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 | 9.841.192 | 364.801 | (5.126) | (322.128) | 9.878.739 | *Buildings* |
| Peralatan dan instalasi transmisi | 32.847.901 | 2.798.516 | (112.121) | 640.818 | 36.175.114 | *Transmission equipment and installation* |
| Jaringan kabel | 611.493 | 132.111 | - | 2.068.824 | 2.812.428 | *Cable network* |
| Catu daya | 4.520.986 | 218.658 | (4.033) | 187.843 | 4.923.454 | *Power supply* |
| Peralatan telekomunikasi lainnya | 16.941 | - | - | 5 | 16.946 | *Other telecommunication equipment* |
| Peralatan kantor | 94.918 | 718 | - | 3.892 | 99.528 | *Office equipment* |
| Kendaraan | 4.688 | - | - | - | 4.688 | *Vehicles* |
| Biaya langsung awal sewa operasi | 324.574 | 304.341 | - | - | 628.915 | *Initial direct costs of operating leases* |
| Subtotal | 48.268.457 | 3.819.145 | (121.280) | 2.579.254 | 54.545.576 | *Subtotal* |
| Aset dalam penyelesaian | 699.640 | 2.468.753 | - | (2.579.507) | 588.886 | *Construction in progress* |
| **Total biaya perolehan** | **48.968.097** | **6.287.898** | **(121.280)** | **(253)** | **55.134.462** | ***Total cost*** |
| **Akumulasi Penyusutan** | | | | | | ***Accumulated Depreciation*** |
| Bangunan | (1.996.997) | (262.085) | 160 | - | (2.258.922) | *Buildings* |
| Peralatan dan instalasi transmisi | (4.229.742) | (901.993) | 2.992 | - | (5.128.743) | *Transmission equipment and installation* |
| Jaringan kabel | (37.063) | (93.815) | - | - | (130.878) | *Cable network* |
| Catu daya | (2.591.860) | (387.311) | 456 | - | (2.978.715) | *Power supply* |
| Peralatan telekomunikasi lainnya | (4.569) | (4.378) | - | - | (8.947) | *Other telecommunication equipment* |
| Peralatan kantor | (73.556) | (8.916) | - | - | (82.472) | *Office equipment* |
| Kendaraan | (3.596) | (247) | - | - | (3.843) | *Vehicles* |
| Biaya langsung awal sewa operasi | (203.465) | (30.416) | - | - | (233.881) | *Initial direct costs of operating leases* |
| **Total akumulasi penyusutan** | **(9.140.848)** | **(1.689.161)** | **3.608** | **-** | **(10.826.401)** | ***Total accumulated depreciation*** |
| Dikurangi: Penyisihan penurunan nilai | (302.507) | (9.026) | - | - | (311.533) | *Less: Allowance for impairment losses* |
| **Nilai tercatat** | **39.524.742** | | | | **43.996.528** | ***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,*** | | |
|---|---|---|---|
| | **2024** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| Beban penyusutan aset tetap | 1.850.328 | 1.689.161 | *Depreciation expenses of fixed assets* |
| Rugi penurunan (pemulihan) nilai aset tetap | (2.534) | 9.026 | *Impairment loss (recovery) of fixed assets* |

## 11 ASET TETAP - NETO (lanjutan) / *11 FIXED ASSETS - NET (continued)*

Rincian aset dalam penyelesaian beserta persentase penyelesaian terhadap nilai kontrak adalah sebagai berikut:

*Details of construction in progress along with the percentage of completion of the contract value are as follows:*

| 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 | *Building* |
| 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*** |

| 31 Desember 2023 (Disajikan kembali) | Persentase penyelesaian/ *Percentage of completion* | Akumulasi biaya/ *Accumulated cost* | Estimasi penyelesaian/ *Estimated completion* | *December 31, 2023 (As Restated)* |
|---|---|---|---|---|
| Peralatan dan instalasi transmisi | 5%-95% | 121.843 | Januari 2024-Juni 2024 | *Transmission equipment and installation* |
| Bangunan | 5%-95% | 318.034 | Januari 2024-Juni 2024 | *Buildings* |
| Jaringan kabel | 5%-95% | 134.626 | Januari 2024-Juni 2024 | *Cable network* |
| Catu daya | 5%-95% | 14.383 | Januari 2024-Juni 2024 | *Power supply* |
| **Total** | | **588.886** | | ***Total*** |

Pada tanggal 31 Desember 2024 dan 2023, cadangan penurunan nilai atas aset dalam penyelesaian masing-masing sebesar Rp46.399 dan Rp39.724 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, 2024 and 2023, the allowance for impairment of construction in progress amounted to Rp46,399 and Rp39,724, 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 pembangunan pada 31 Desember 2024 dan 2023 adalah saldo komponen material untuk pembangunan menara telekomunikasi masing-masing sebesar Rp103.208 dan Rp39.560.

*Included in the balance of constructions in-progress as of December 31, 2024, and 2023 are the materials of components for the construction of telecommunication towers amounting to Rp103,208 and Rp39,560, respectively.*

Beban pinjaman yang dikapitalisasi ke aset tetap dalam pembangunan untuk yang berakhir tanggal 31 Desember 2023 sebesar Rp8.519. Tingkat bunga atas jumlah biaya pinjaman yang layak dikapitalisasi untuk periode yang berakhir tanggal 31 Desember 2023 sebesar 7,54% sampai 8,24%.

*Borrowing costs capitalized to fixed assets under construction for December 31, 2023 amounted Rp8,519. Interest rate used for the capitalization of the amount of borrowing costs that are worth capitalizing for period ended December 31, 2023 raging from 7.54% to 8.24%.*

## 11 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 2024 dan 2023 adalah masing-masing sebesar Rp587.009 dan Rp395.035.

Pada tanggal 31 Desember 2024 dan 2023, 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 2024 dan 2023, pengujian penurunan nilai menggunakan proyeksi penggunaan nilai pakai atas aset tetap tersebut dan didiskontokan dengan menggunakan tingkat diskonto tahunan masing-masing sebesar 9,65% dan 11,37%.

Berdasarkan simulasi yang rasional, dengan seluruh variabel-variabel lain tidak berubah, analisa sensitivitas atas perubahan tingkat diskonto pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

## *11 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, 2024 and 2023 amounted to Rp587,009 and Rp395,035 , respectively.*

*As of December 31, 2024 and 2023 , 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, 2024 and 2023 the impairment test uses the projected value in use of the fixed assets and is discounted using an annual discount rate for 9.65% and 11.37%, respectively.*

*Based on a sensible simulation, with all other variables held constant, sensitivity analysis on the discount rate as of December 31, 2024 and 2023 are as follows:*

| Asumsi Utama | Kenaikan/(Penurunan)/ *Increase/(Decrease)* | (Penurunan)/Kenaikan Laba Sebelum Pajak Penghasilan/ *(Decrease)/Increase in Profit Before Tax* | *Key Assumptions* |
|---|---|---|---|
| 31 Desember 2024 | | | *December 31, 2024* |
| Tingkat diskonto | 100/(100) Basis poin/ *Basis points* | (2.715)/2.370 | *Discount rate* |
| 31 Desember 2023 (Disajikan kembali) | | | *December 31, 2023 (As Restated)* |
| Tingkat diskonto | 100/(100) Basis poin/ *Basis points* | (2.223)/2.425 | *Discount rate* |

## 11 ASET TETAP - NETO (lanjutan) / *11 FIXED ASSETS - NET (continued)*

Rincian rugi penurunan nilai aset tetap adalah sebagai berikut:

*Details of impairment losses of fixed assets are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Saldo awal | (311.533) | (302.507) | *Beginning balance* |
| Pembalikan/ (penambahan) tahun berjalan | 2.534 | (9.026) | *Reversal/ (addition) during the year* |
| Penyesuaian | (1.830) | - | *Adjustment* |
| **Saldo akhir** | **(310.829)** | **(311.533)** | ***Ending balance*** |

Penambahan penyisihan penurunan nilai aset tetap tersebut diakui sebagai bagian dari beban penyusutan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

*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.*

Manajemen berkeyakinan bahwa saldo penyisihan penurunan nilai aset tetap cukup untuk menutup kerugian yang mungkin timbul.

*Management believes that the allowance for impairment losses of fixed assets is adequate to cover possible losses.*

Pada tanggal 31 Desember 2024 dan 2023, aset tetap, kecuali tanah telah diasuransikan terhadap kerugian dari kebakaran dan risiko lainnya dengan nilai total pertanggungan masing-masing sebesar Rp32.252.119 dan Rp28.948.727. Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset yang dipertanggungkan.

*As of December 31, 2024 and 2023 fixed assets except land, have been insured against losses from fire and other risks with a total insurance coverage of Rp32,252,119 and Rp28,948,727, respectively. Management believed that the insurance coverage are adequate to cover possible losses arising from such risks.*

Pada tanggal 31 Desember 2024 dan 2023, penerimaan dan keuntungan bersih atas penjualan aset tetap adalah sebagai berikut:

*As of December 31, 2024 and 2023 the proceeds of, and net gain from the sales of certain property and equipment were as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Penerimaan | 153.574 | 141.219 | *Proceeds* |
| Nilai buku bersih | (121.971) | (117.672) | *Net book value* |
| Keuntungan bersih | 31.603 | 23.547 | *Net gain* |

## 11 ASET TETAP - NETO (lanjutan)

Pada tanggal 31 Desember 2024 dan 2023, nilai buku atas aset tetap yang tidak dipakai sementara sebesar Rp220.952 dan Rp278.941.

Pada tanggal 31 Desember 2024 dan 2023, tidak terdapat aset tetap yang dihentikan dari penggunaan aktif dan tidak diklasifikasikan sebagai tersedia untuk dijual.

Pada tanggal 31 Desember 2024 dan 2023, nilai perolehan aset tetap Grup yang telah disusutkan penuh namun masih digunakan adalah masing-masing sebesar Rp102.680 dan Rp95.147.

## *11 FIXED ASSETS - NET (continued)*

*As of December 31, 2024 and 2023, net book value of fixed assets that are temporarily not being used amounted to Rp220,952 and Rp278,941.*

*As of December 31, 2024 and 2023, there are no fixed assets that have been discontinued from active use and are not classified as available for sale.*

*As of December 31, 2024 and 2023, the cost of fully depreciated fixed assets of the Group which are still used is Rp102,680 and Rp95,147, respectively.*

## 12. 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:

## *12. 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, 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*** |

## 12 ASET HAK-GUNA DAN LIABILITAS SEWA (lanjutan) / *12 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)*

| | 31 Desember/*December 31, 2023* (Disajikan kembali, Catatan 4/*As restated, Note 4)* | | | | | |
|---|---|---|---|---|---|---|
| | **Saldo Awal/ *Beginning Balance*** | **Penambahan/ *Additions*** | ***Pengurangan/ Deductions*** | **Reklasifikasi/ *Reclassification*** | **Saldo Akhir/ *Ending Balance*** | |
| **Aset hak-guna** | | | | | | ***Right-of-use assets*** |
| Tanah | 7.021.175 | 1.474.784 | (171.323) | - | 8.324.636 | *Land* |
| Bangunan | 148.170 | 79.440 | (16.388) | - | 211.222 | *Buildings* |
| Peralatan dan instalasi transmisi | 1.947.241 | 358.864 | (238.294) | - | 2.067.811 | *Transmission equipment and installation* |
| Peralatan kantor | 17.358 | 11.345 | (8.922) | - | 19.781 | *Office equipment* |
| Kendaraan | 18.018 | 11.766 | (21.520) | - | 8.264 | *Vehicles* |
| **Subtotal** | **9.151.962** | **1.936.199** | **(456.447)** | **-** | **10.631.714** | ***Subtotal*** |
| Akumulasi Penyusutan | | | | | | *Accumulated Depreciation* |
| Tanah | (1.459.218) | (997.874) | 150.426 | - | (2.306.666) | *Land* |
| Bangunan | (40.434) | (31.861) | 13.845 | - | (58.450) | *Buildings* |
| Peralatan dan instalasi transmisi | (703.336) | (266.059) | 202.551 | - | (766.844) | *Transmission equipment and installation* |
| Peralatan kantor | (11.144) | (15.609) | 8.922 | - | (17.831) | *Office equipment* |
| Kendaraan | (9.743) | (15.910) | 21.519 | - | (4.134) | *Vehicles* |
| **Subtotal** | **(2.223.875)** | **(1.327.313)** | **397.263** | **-** | **(3.153.925)** | ***Subtotal*** |
| **Nilai buku bersih** | **6.928.087** | | | | **7.477.789** | ***Net book value*** |

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,*** | | |
|---|---|---|---|
| | **2024** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| Beban amortisasi aset hak-guna | 1.396.040 | 1.327.314 | *Amortization of right-of-use assets* |
| Beban bunga sewa | 165.498 | 158.643 | *Lease interest expense* |
| **Total** | **1.561.538** | **1.485.957** | ***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 2024 dan 2023.

*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, 2024 and 2023.*

## 12 ASET HAK-GUNA DAN LIABILITAS SEWA (lanjutan) / *12 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)*

Pembayaran liabilitas sewa minimum adalah sebagai berikut: / *The lease liabilities minimum payments are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Total estimasi pembayaran sewa minimum | 3.289.522 | 3.425.122 | *Total estimated future minimum lease payments* |
| Bunga yang belum diamortisasi | (871.045) | (984.995) | *Unamortized interest* |
| Nilai kini bersih atas pembayaran minimum sewa | 2.418.477 | 2.440.127 | *Net present value of minimum lease payments* |
| Bagian yang jatuh tempo dalam satu tahun | (373.031) | (359.477) | *Current maturities* |
| **Bagian jangka panjang** | **2.045.446** | **2.080.650** | ***Long-term portion*** |

Mutasi liabilitas sewa pembiayaan adalah sebagai berikut: / *Movement of lease liabilities are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Saldo awal | 2.440.126 | 2.220.750 | *Beginning balance* |
| Penambahan | 1.699.976 | 1.936.199 | *Additions* |
| Bunga | 165.498 | 158.643 | *Interest* |
| Pengurangan | (83.586) | (60.164) | *Deductions* |
| Pembayaran | (1.803.537) | (1.815.301) | *Payment* |
| **Saldo akhir** | **2.418.477** | **2.440.127** | ***Ending balance*** |
| Bagian yang jatuh tempo dalam satu tahun | (373.031) | (359.477) | *Current maturities* |
| **Bagian jangka panjang** | **2.045.446** | **2.080.650** | ***Long-term portion*** |

Komitmen Grup terkait sewa operasi adalah sebagai berikut: / *The Group's commitments related to operating leases are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| 1 tahun | 525.690 | 518.606 | *1 year* |
| Antara 1 - 5 tahun | 1.039.921 | 942.979 | *Between 1 - 5 years* |
| Diatas 5 tahun | 1.723.911 | 1.963.537 | *Over 5 years* |
| **Total** | **3.289.522** | **3.425.122** | ***Total*** |

## 13. ASET TAKBERWUJUD - NETO / *13. INTANGIBLE ASSETS - NET*

| | 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*** |

| | 31 Desember/*December 31, 2023* | | | | | |
|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* | Penambahan/ *Additions* | Pengurangan/ *Deductions* | Reklasifikasi/ *Reclassification* | Saldo Akhir/ *Ending Balance* | |
| **Biaya Perolehan** | | | | | | ***At Cost*** |
| Hubungan pelanggan dari akuisisi aset | 1.136.322 | 203.232 | (94) | - | 1.339.460 | *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 | 102.061 | 15.116 | - | - | 117.177 | *Other intangible assets* |
| **Total biaya perolehan** | **1.432.382** | **218.348** | **(94)** | **-** | **1.650.636** | ***Total cost*** |
| **Akumulasi Amortisasi** | | | | | | ***Accumulated Amortization*** |
| Hubungan pelanggan dari akuisisi aset | (330.855) | (70.773) | 69 | - | (401.559) | *Customer relationships from acquisition of assets* |
| Hubungan pelanggan dari akuisisi Entitas Anak | (124.466) | (24.326) | - | - | (148.792) | *Customer relationships from acquisition of Subsidiary* |
| Aset takberwujud lainnya | (54.773) | (27.047) | - | - | (81.820) | *Other intangible assets* |
| **Total Akumulasi Amortisasi** | **(510.094)** | **(122.146)** | **69** | **-** | **(632.171)** | ***Total Accumulated Amortization*** |
| **Nilai buku neto** | **922.288** | | | | **1.018.465** | ***Net book value*** |

## 13 ASET TAKBERWUJUD - NETO (lanjutan)

Rincian beban amortisasi aset takberwujud yang dibebankan ke dalam kelompok beban amortisasi adalah sebagai berikut:

## *13 INTANGIBLE ASSETS - NET (continued)*

*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,* | | |
|---|---|---|---|
| | **2024** | **2023** | |
| Amortisasi aset takberwujud | 123.788 | 122.146 | *Amortization of intangible assets* |

Pada tanggal 31 Desember 2024 dan 2023, Grup telah melakukan percepatan amortisasi atas aset takberwujud yang terindikasi terjadi penurunan nilai aset takberwujud.

*As of December 31, 2024, and 2023, the Group has accelerated the amortization of intangible assets which indicated an impairment in the value of intangible assets.*

## 14. *GOODWILL*

Saldo *goodwill* yang timbul dari transaksi akuisisi PST pada tahun 2019, pada tanggal 31 Desember 2024 dan 2023 adalah masing-masing sebesar Rp466.719, dan Rp466.719.

Pada tanggal 31 Desember 2024 dan 2023, 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 2024 dan 2023, pengujian penurunan nilai menggunakan proyeksi arus kas yang telah disetujui manajemen menggunakan tingkat diskonto tahunan masing-masing sebesar 11,37%, dan 11,00%,

Pada tanggal 31 Desember 2024 dan 2023, manajemen berkeyakinan bahwa tidak ada penurunan nilai *goodwill*.

## *14. GOODWILL*

*The outstanding balance of goodwill which arose from the acquisition of PST in 2019, as of December 31, 2024 and 2023 amounted to Rp466,719, and Rp466,719, respectively.*

*As of December 31, 2024 and 2023, 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, 2024 and 2023, the impairment tests use cash flows projections which have been approved by management using annual discount rate of 11.37%, and 11.00%, respectively.*

*As of December 31, 2024, and 2023, management believes that there was no impairment in the value of goodwill*

## 15. ASET TIDAK LANCAR LAINNYA / *15. OTHER NON-CURRENT ASSETS*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Setoran jaminan | | | *Guarantee deposits* |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Telkom Landmark Tower | 417 | - | *PT Telkom Landmark Tower* |
| PT Sarana Usaha Sejahtera Insanpalapa | 350 | 350 | *PT Sarana Usaha Sejahtera Insanpalapa* |
| Pihak ketiga | 1.096 | 718 | *Third parties* |
| Beban ditangguhkan | | | *Deffered charges* |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Telekomunikasi Selular | 31.500 | 288.000 | *PT Telekomunikasi Selular* |
| Pihak ketiga | 205.512 | 479.400 | *Third parties* |
| **Total** | **238.875** | **768.468** | ***Total*** |

Beban ditangguhkan merupakan insentif sewa ditangguhkan yang diberikan kepada beberapa pelanggan. Insentif sewa akan diamortisasi sepanjang umur sewa.

*Deferred charges represent deferred rental incentives provided to some customers. Rental incentives will be amortized over the term of the lease.*

Lihat Catatan 39 untuk informasi pihak-pihak berelasi.

*Refer to Note 39 for details of related parties information.*

## 16. SURAT UTANG JANGKA MENENGAH / *16. MEDIUM-TERM NOTES*

Pada tanggal 26 September 2023, Perseroan menerbitkan Surat Utang Jangka Menengah (MTN) dengan nilai nominal Rp550.000 yang akan digunakan untuk mendukung penyediaan dana dalam rangka *refinancing* kredit.

*On September 26, 2023, the Company issued Medium Term Debt Notes (MTN) with a nominal value of Rp550,000 which will be used to support the provision of funds for credit refinancing.*

Jatuh tempo MTN tersebut adalah 370 hari kalender setelah tanggal penerbitan MTN dengan bunga 6,20% per tahun yang akan dibayarkan setiap 3 bulan (triwulan) sesuai dengan tanggal pembayaran bunga MTN. Pembayaran Bunga MTN pertama akan dilakukan pada tanggal 26 Desember 2023, sedangkan pembayaran bunga MTN terakhir sekaligus nilai pokok MTN.

*The term of MTN is 370 calendar days after the MTN issuance date with annual interest rate 6.20% which will be paid every 3 months (quarterly) according to the MTN interest payment date. The first MTN interest payment will be made on December 26, 2023, while the final MTN interest payment as well as the MTN principal value.*

Perseroan telah menunjuk PT Bank Mandiri (Persero) Tbk sebagai wali amanat yang akan menjadi perantara perseroan dengan pemegang MTN.

*The Company has engaged PT Bank Mandiri (Persero) Tbk as trustee who will act as an intermediary between the company and MTN holders.*

## 16 SURAT UTANG JANGKA MENENGAH (lanjutan)

Penerbitan Surat Utang Jangka Menengah ini memperoleh hasil pemeringkatan dari PT Pemeringkat Efek Indonesia dengan peringkat idAAA.

Perseroan sudah melakukan pelunasan atas surat utang jangka menengah pada tanggal 6 Oktober 2024.

## *16 MEDIUM-TERM NOTES (continued)*

*The issuance of these Medium Term Notes was rated by PT Pemeringkat Efek Indonesia with idAAA rate.*

*The company has made payment of medium-term notes on October 6, 2024.*

## 17. OBLIGASI / *17. OBLIGASI*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| 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 akan dilakukan pada tanggal 4 Oktober 2024, sedangkan pembayaran bunga Obligasi terakhir sekaligus nilai pokok Obligasi akan 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 payment will be made on October 4, 2024, while the final Bonds interest payment as well as the Bonds principal value will be 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.

*The issuance of these Shelf Register Bonds phase I was rated by PT Pemeringkat Efek Indonesia with idAAA rate.*

## 17 OBLIGASI (lanjutan)

### 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 imbal hasil tahunan 6,50% per tahun yang akan dibayarkan setiap 3 bulan (triwulan) sesuai dengan tanggal pembayaran bunga Sukuk. Pembayaran bagi hasil Sukuk pertama akan dilakukan pada tanggal 4 Oktober 2024, sedangkan pembayaran bagi hasil Sukuk terakhir sekaligus nilai pokok Sukuk akan dilakukan pada tanggal 14 Juli 2025.

Perseroan telah menunjuk PT Bank Tabungan Negara (Persero) Tbk sebagai wali amanat yang akan menjadi perantara Perseroan dengan pemegang Sukuk.

Penerbitan Sukuk Ijarah berkelanjutan tahap I ini memperoleh hasil pemeringkatan dari PT Pemeringkat Efek Indonesia dengan peringkat AAAsy.

## *17 OBLIGASI (continued)*

### *Sukuk*

*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 annual yield 6.50% which will be paid every 3 months (quarterly) according to the Sukuk profit sharing payment date. The first Sukuk profit sharing payment will be made on October 4, 2024, while the final Sukuk profit sharing payment as well as the Sukuk principal value will be made on July 14, 2025.*

*The Company has engaged PT Bank Tabungan Negara (Persero) Tbk as trustee who will act as an intermediary between the Company and Bonds holders.*

*The issuance of these Sukuk Ijarah Shelf Register phase I was rated by PT Pemeringkat Efek Indonesia with AAAsy rate.*

## 18. PINJAMAN JANGKA PENDEK

Saldo pinjaman jangka pendek adalah sebagai berikut :

## *18. SHORT-TERM LOANS*

*Balance short-term loan is as follow:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| **Pihak berelasi (Catatan 39)** | | | ***Related parties (Note 39)*** |
| PT Bank Mandiri (Persero) Tbk. | 3.219.000 | 3.450.000 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 1.000.000 | - | *PT Bank Negara Indonesia (Persero) Tbk.* |
| **Total** | **4.219.000** | **3.450.000** | ***Total*** |

## 18 PINJAMAN JANGKA PENDEK (lanjutan)

### 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 diperuntukan bagi pembiayaan kebutuhan modal umum Perseroan. Fasilitas kredit berlaku hingga 25 Juli 2025 tahun dengan pembayaran penuh pada saat jatuh tempo dengan tingkat bunga yang ditentukan pada setiap penarikan dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing antara 6,00% sampai dengan 6,77% dan 5,85% sampai dengan 7,00% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2024 dan 2023, adalah masing-masing sebesar Rp3.200.000 dan Rp3.450.000 .

**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 2024 dan 2023, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *18 SHORT-TERM LOANS (continued)*

### *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 credit facility is valid until July 25, 2025 with full payment upon maturity. with a determined interest rate on each withdrawal with an effective interest rate for 2024 and 2023 ranging from 6.00% to 6.77% and 5.85% to 7.00% per annum, respectively.*

*The balance of this loan as of December 31, 2024, and 2023, is Rp3,200,000 and Rp3,450,000, respectively.*

***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, 2024, and 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 18 PINJAMAN JANGKA PENDEK (lanjutan)

### PT Bank Mandiri (Persero) Tbk. (“Mandiri”) (lanjutan)

Entitas Anak

**PT Persada Sokkatama. (“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 2024 sebesar 7,51% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2024 adalah sebesar Rp19.000 .

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 2024 PST telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

### 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 diperuntukan 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 2024 sebesar 6,00% per tahun.

Saldo pinjaman ini per tanggal 31 Desember 2024 adalah sebesar Rp1.000.000.

## *18 SHORT-TERM LOANS (continued)*

### *PT Bank Mandiri (Persero) Tbk. (“Mandiri”) (continued)*

*Subsidiaries*

***PT Persada Sokkatama. (“PST”)***

*On Agust 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 2024 of 7.51% per annum, respectively.*

*The balance of this loan as of December 31, 2024 is Rp19,000.*

*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, 2024 PST has complied with all of the covenants as stipulated in the loan agreement.*

### *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 2024 of 6.00% per annum.*

*The balance of this loan as of December 31, 2024 is Rp1,000,000.*

## 18 PINJAMAN JANGKA PENDEK (lanjutan)

**PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (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%.

Pada tanggal 31 Desember 2024, dan Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *18 SHORT-TERM LOANS (continued)*

***PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (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%.*

*As of December 31, 2024 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 19. UTANG USAHA / *19. TRADE PAYABLES*

Utang usaha terutama timbul atas pembelian material serta penggunaan jasa yang dibutuhkan untuk operasi Grup, dengan rincian sebagai berikut:

*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, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| **Pihak berelasi (Catatan 39)** | | | ***Related parties (Note 39)*** |
| PT Telkom Akses | 167.451 | 308.070 | *PT Telkom Akses* |
| PT Infomedia Nusantara | 5.390 | - | *PT Infomedia Nusantara* |
| PT Sigma Cipta Caraka | 2.357 | 1.089 | *PT Sigma Cipta Caraka* |
| PT PINS Indonesia | 1.540 | - | *PT PINS Indonesia* |
| PT Telkom Landmark Tower | 770 | 191 | *PT Telkom Landmark Tower* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 141 | 141 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Administrasi Medika | 37 | 37 | *PT Administrasi Medika* |
| PT Graha Sarana Duta | 15 | 665 | *PT Graha Sarana Duta* |
| PT Infrastruktur Telekomunikasi Indonesia | - | 1.743 | *PT Infrastruktur Telekomunikasi Indonesia* |
| PT Digital Aplikasi Solusi | - | 10.662 | *PT Digital Aplikasi Solusi* |
| **Subtotal pihak berelasi** | **177.701** | **322.598** | ***Subtotal related parties*** |
| **Pihak ketiga** | **1.799.651** | **1.790.302** | ***Third parties*** |
| **Total** | **1.977.352** | **2.112.900** | ***Total*** |

## 19. UTANG USAHA (lanjutan) / *19. TRADE PAYABLES (continued)*

Analisa umur utang usaha adalah sebagai berikut:

*The aging analysis of trade payables is as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| Lancar | 151.796 | 264.507 | *Current* |
| Telah jatuh tempo: | | | *Overdue:* |
| 1 sampai 3 bulan | 3.619 | 9.707 | *1 to 3 Months* |
| 4 sampai 6 bulan | 6.668 | 10.924 | *4 to 6 Months* |
| Lebih dari 6 bulan | 15.618 | 37.460 | *Over 6 months* |
| **Subtotal pihak berelasi** | **177.701** | **322.598** | ***Subtotal related parties*** |
| Pihak ketiga | | | *Third parties* |
| Lancar | 1.537.249 | 1.571.105 | *Current* |
| Telah jatuh tempo: | | | *Overdue:* |
| 1 sampai 3 bulan | 110.330 | 58.084 | *1 to 3 Months* |
| 4 sampai 6 bulan | 9.388 | 21.620 | *4 to 6 Months* |
| Lebih dari 6 bulan | 142.684 | 139.493 | *Over 6 months* |
| **Subtotal pihak ketiga** | **1.799.651** | **1.790.302** | ***Subtotal third parties*** |
| **Total** | **1.977.352** | **2.112.900** | ***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 41.

*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 41.*

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 Rp950.000, Pada tanggal 31 Desember 2024 dan 2023 fasilitas pembiayaan *supply chain* yang digunakan oleh pemasok Perseroan adalah sebesar Rp159.801 dan Rp80.719.

*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 Rp950,000. As of December 31, 2024, and 2023, the supply chain financing facility used by the Company's suppliers was Rp159,801 and Rp80,719.*

## 19. 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 Rp50.000. Pada tanggal 31 Desember 2024 fasilitas pembiayaan *supply chain* yang digunakan oleh pemasok PST adalah sebesar Rp38.542.

## *19. 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 Rp50,000. As of December 31, 2024 the supply chain financing facility used by PST suppliers was Rp38,542.*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Jumlah tercatat hutang dagang yang termasuk dalam *supply chain facilities* | 198.343 | 80.719 | *Carrying amount of trade payable that are part of supply chain financing facilities* |
| Vendor yang telah menerima pembayaran | 196.531 | 80.385 | *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.*

PT Ultra Mandiri Telekomunikasi bekerja sama dengan PT Maybank Indonesia Tbk dalam fasilitas surat kredit berdokumen dalam negeri ("SKBDN"). Tagihan yang telah diterima pembayarannya sebagian akan dilakukan melalui SKBDN. Atas SKBDN tersebut, telah dilakukan reklasifikasi ke dalam akun pinjaman jangka panjang. Lihat Catatan 23 untuk informasi pinjaman jangka panjang.

*PT Ultra Mandiri Telekomunikasi collaborates with PT Maybank Indonesia Tbk in the letter of credit facility ("SKBDN"). Invoice received will be paid partially by SKBDN. The SKBDN has been reclassified into the long-term loan account. See Note 23 for information on long-term loan.*

Seluruh utang usaha adalah dalam mata uang Rupiah.

*All trade payables are denominated in Rupiah.*

Lihat Catatan 39 untuk informasi pihak-pihak berelasi.

*Refer to Note 39 for details on related party information.*

## 20. UTANG LAIN-LAIN / *20. 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.*

## 21. BEBAN YANG MASIH HARUS DIBAYAR / *21. ACCRUED EXPENSES*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| **Konstruksi dan pembelian aset tetap** | | | ***Construction and purchase of fixed assets*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 22.620 | 29.965 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Akses | 4.416 | - | *PT Telkom Akses* |
| PT Infomedia Nusantara | 412 | 204 | *PT Infomedia Nusantara* |
| Pihak ketiga | 481.844 | 260.027 | *Third parties* |
| **Subtotal** | **509.292** | **290.196** | ***Subtotal*** |
| **Operasional dan pemeliharaan** | | | ***Operation and maintenance*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Graha Sarana Duta | 9.885 | 3.735 | *PT Graha Sarana Duta* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 9.685 | 11.798 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telekomunikasi Selular | 2.611 | 2.611 | *PT Telekomunikasi Selular* |
| PT Infomedia Nusantara | 941 | - | *PT Infomedia Nusantara* |
| PT Sarana Usaha Sejahtera Insanpalapa | 903 | 1.954 | *PT Sarana Usaha Sejahtera Insanpalapa* |
| PT Sigma Cipta Caraka | 607 | 26 | *PT Sigma Cipta Caraka* |
| PT Telkom Landmark Tower | 506 | - | *PT Telkom Landmark Tower* |
| PT Infrastruktur Telekomunikasi Indonesia | 192 | - | *PT Infrastruktur Telekomunikasi Indonesia* |
| PT Metra Digital Media | 100 | - | *PT Metra Digital Media* |
| PT Multimedia Nusantara | 29 | - | *PT Multimedia Nusantara* |
| PT Administrasi Medika | 4 | 4 | *PT Administrasi Medika* |
| PT Telkom Akses | - | 391 | *PT Telkom Akses* |
| Pihak ketiga | 568.381 | 507.917 | *Third parties* |
| **Subtotal** | **593.844** | **528.436** | ***Subtotal*** |

## 21. BEBAN YANG MASIH HARUS DIBAYAR (lanjutan) / *21. ACCRUED EXPENSES (continued)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| **Bunga pinjaman** | | | ***Loan interest*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Bank Mandiri (Persero) Tbk. | 26.202 | 995 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 14.359 | 11.283 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Syariah Indonesia Tbk. | 3.553 | - | *PT Bank Syariah Indonesia Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 991 | - | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| Pihak ketiga | 58.210 | 97.843 | *Third parties* |
| **Subtotal** | **103.315** | **110.121** | ***Subtotal*** |
| **Lain-lain** | | | ***Others*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 7.778 | 210 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Graha Sarana Duta | 112 | 1.170 | *PT Graha Sarana Duta* |
| PT Telkom Landmark Tower | 8 | 328 | *PT Telkom Landmark Tower* |
| Pihak ketiga | 117.965 | 170.326 | *Third parties* |
| **Subtotal** | **125.863** | **172.034** | ***Subtotal*** |
| **Total** | **1.332.314** | **1.100.787** | ***Total*** |

## 22. LIABILITAS KONTRAK / *22. CONTRACT LIABILITIES*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| **Sewa menara telekomunikasi** | | | ***Telecomunication tower lease*** |
| **Pihak berelasi (Catatan 39)** | | | ***Related parties (Note 39)*** |
| PT Telekomunikasi Selular | 115.256 | 362.923 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 1.625 | - | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telekomunikasi Indonesia Internasional | 134 | - | *PT Telekomunikasi Indonesia Internasional* |
| Pihak ketiga | 663.828 | 687.946 | *Third parties* |
| **Subtotal** | **780.843** | **1.050.869** | ***Subtotal*** |
| **Uang muka pekerjaan mekanikal elektrikal** | | | ***Advances for mechanical electrical services*** |
| **Pihak berelasi (Catatan 39)** | | | ***Related parties (Note 39)*** |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 2.275 | 15.824 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| **Subtotal** | **2.275** | **15.824** | ***Subtotal*** |
| **Uang muka jasa pengurusan IMB** | | | ***Advances for IMB management services*** |
| **Pihak berelasi (Catatan 39)** | | | ***Related parties (Note 39)*** |
| 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** | **784.673** | **1.068.248** | ***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 39 untuk informasi pihak-pihak berelasi.

*Refer to Note 39 for details on related party information.*

## 23. PINJAMAN JANGKA PANJANG / *23. LONG-TERM LOANS*

Pinjaman jangka panjang per 31 Desember 2024 dan 2023 adalah sebagai berikut :

*The long-term loan as of December 31, 2024, and 2023 is as follow:*

| 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 39)** | | | | ***Related parties (Note 39)*** |
| 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*** |

## 23. PINJAMAN JANGKA PANJANG (lanjutan) / *23. LONG-TERM LOANS (continued)*

| 31 Desember 2023 (Disajikan kembali) | Jatuh tempo dalam 1 tahun/ *Current maturity within 1 year* | Jatuh tempo lebih dari 1 tahun/ *Maturity beyond 1 year* | Total | *December 31, 2023 (As Restated)* |
|---|---|---|---|---|
| **Pihak berelasi (Catatan 39)** | | | | ***Related parties (Note 39)*** |
| PT Bank Negara Indonesia (Persero) Tbk. | 291.667 | 1.166.667 | 1.458.334 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Mandiri (Persero) Tbk. | 228.096 | 548.546 | 776.642 | *PT Bank Mandiri (Persero) Tbk.* |
| PT PP Infrastruktur | - | 13.657 | 13.657 | *PT PP Infrastruktur* |
| Pinjaman sindikasi | | | | *Syndicated loan* |
| PT Bank Syariah Indonesia Tbk. | 200.000 | 1.199.999 | 1.399.999 | *PT Bank Syariah Indonesia Tbk.* |
| **Total pihak berelasi** | **719.763** | **2.928.869** | **3.648.632** | ***Total related parties*** |
| **Pihak ketiga** | | | | ***Third parties*** |
| PT Bank DBS Indonesia | 300.000 | 1.200.000 | 1.500.000 | *PT Bank DBS Indonesia* |
| PT CIMB Niaga Tbk. | 333.333 | 1.666.667 | 2.000.000 | *PT CIMB Niaga Tbk.* |
| PT Bank Central Asia Tbk. | 211.123 | 826.687 | 1.037.810 | *PT Bank Central Asia Tbk.* |
| PT Bank Permata | 291.655 | 1.020.863 | 1.312.518 | *PT Bank Permata* |
| PT Bank HSBC Indonesia | 125.000 | 500.000 | 625.000 | *PT Bank HSBC Indonesia* |
| PT Bank Danamon Indonesia Tbk. | 181.818 | 90.909 | 272.727 | *PT Bank Danamon Indonesia Tbk.* |
| MUFG Bank, Ltd., Cabang Jakarta | 62.500 | 437.500 | 500.000 | *MUFG Bank, Ltd., Cabang Jakarta* |
| PT Bank Maybank Indonesia Tbk. | 17.945 | 116.520 | 134.465 | *PT Bank Maybank Indonesia Tbk.* |
| Pinjaman sindikasi | | | | *Syndicated loan* |
| PT Bank Muamalat Indonesia Tbk. | 157.143 | 942.856 | 1.099.999 | *PT Bank Muamalat Indonesia Tbk.* |
| **Total pihak ketiga** | **1.680.517** | **6.802.002** | **8.482.519** | ***Total third parties*** |
| **Total pokok pinjaman jangka panjang** | **2.400.280** | **9.730.871** | **12.131.151** | ***Total principal of long-term loans*** |
| Dikurangi: | | | | *Less:* |
| Biaya pinjaman yang belum diamortisasi | (7.399) | (17.482) | (24.881) | *Unamortized costs of loans* |
| **Neto** | **2.392.881** | **9.713.389** | **12.106.270** | ***Net*** |

Lihat Catatan 39 untuk informasi pihak-pihak berelasi.

*Refer to Note 39 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.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

Rincian amortisasi atas biaya pinjaman dan biaya komitmen yang dibebankan ke dalam kelompok beban usaha adalah berikut ini:

## *23. 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,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Amortisasi biaya pinjaman | 13.320 | 12.419 | *Amortization of costs of loans* |

### PT Bank Syariah Indonesia Tbk. (“BSI”)

Perseroan

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 2024 adalah sebesar 7,67% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 18 Desember 2029.

Saldo pinjaman ini per tanggal 31 Desember 2024 adalah sebesar Rp2.083.247.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp2.291.621.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp208.374.

### *PT Bank Syariah Indonesia Tbk. (“BSI”)*

*The Company*

*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 2024 of 7.67% per annum.*

*This facility will mature on December 18, 2029.*

*The balance of this loan as of December 31, 2024 is Rp2,083,247.*

*Total drawdown of this facility during 2024 amounted to Rp2,291,621.*

*Total payment of this facility during 2024 was amounted to Rp208,374.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Syariah Indonesia Tbk. ("BSI") (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 *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 2024 Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

### 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 2024 dan 2023 masing-masing adalah 7,43% sampai dengan 8,18% dan 7,66% sampai dengan 8,26% per tahun.

## *23 LONG-TERM LOANS (continued)*

### *PT Bank Syariah Indonesia Tbk. ("BSI") (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) 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, 2024 the Company has complied with all of the covenants as stipulated in the loan agreement.*

### *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 2024 and 2023 ranging from 7.43% to 8.18% and 7.66% to 8.26% per annum, respectively.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)

Perseroan (lanjutan)

Fasilitas ini akan jatuh tempo pada tanggal 25 Agustus 2028.

Saldo pinjaman ini per tanggal 31 Desember 2024 dan 2023 masing-masing adalah sebesar Rp1.706.353 and Rp1.458.334.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 adalah sebesar Rp291.666 dan Rp291.666.

Pada tanggal 4 November 2024, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp2.000.000 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 2024 sebesar 7,16% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 4 November 2031.

Saldo pinjaman ini per tanggal 31 Desember 2024 adalah sebesar Rp400.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp400.000.

## *23 LONG-TERM LOANS (continued)*

### *PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)*

*The Company (continued)*

*This facility will mature on August 25, 2028.*

*The balance of this loan as of December 31, 2024, and 2023 is Rp1,706,353, and Rp1,458,334, respectively.*

*Total payment of this facility during 2024 and 2023 was amounted to Rp291,666 and Rp291,666, respectively.*

*On November 4, 2024, the Company signed a Credit Facility Agreement with a maximum amount of Rp2,000,000 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 2024 of 7.16% per annum, respectively.*

*This facility will mature on November 4, 2031.*

*The balance of this loan as of December 31, 2024 is Rp400,000.*

*Total drawdown of this facility during 2024 amounted to Rp400,000.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)

Perseroan (lanjutan)

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 *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 2024 dan 2023 Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

Entitas Anak

**PT Ultra Mandiri Telekomunikasi. ("UMT")**

Pada tanggal 4 November 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%.

Fasilitas ini akan jatuh tempo pada tanggal 3 November 2031.

Saldo pinjaman ini per tanggal 31 Desember 2024 adalah sebesar Rp139.686.

## *23 LONG-TERM LOANS (continued)*

### *PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)*

*The Company (continued)*

*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;*
- *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, 2024, and 2023, the Company has complied with all of the covenants as stipulated in the loan agreement.*

*Subsidiaries*

***PT Ultra Mandiri Telekomunikasi. ("UMT")***

*On November 4, 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%.*

*This facility will mature on November 3, 2031.*

*The balance of this loan as of December 31, 2024 is Rp139,686.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

**PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (lanjutan)**

Entitas Anak (lanjutan)

**PT Ultra Mandiri Telekomunikasi. ("UMT") (lanjutan)**

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp139.686.

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 2024, UMT telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23 LONG-TERM LOANS (continued)*

***PT Bank Negara Indonesia (Persero) Tbk. ("BNI") (continued)***

*Subsidiaries (continued)*

***PT Ultra Mandiri Telekomunikasi. ("UMT") (continued)***

*Total drawdown of this facility during 2024 amounted to Rp139,686.*

*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, 2024 UMT has complied with all of the covenants as stipulated in the loan agreement.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### 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 2024 dan masing-masing sebesar 7,16% per tahun. Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

Fasilitas ini akan jatuh tempo pada tanggal 14 Oktober 2031.

Pada tanggal 31 Desember 2024 saldo pinjaman atas fasilitas ini adalah sebesar Rp400.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp400.000.

Pada tanggal 29 Juli 2019, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp1.113.100 untuk keperluan pengembangan bisnis Telkom Group dengan Mandiri. 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 1,00% dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing sebesar 7,95% sampai dengan 7,93% dan 7,88% sampai dengan 8,27% per tahun. Tidak terdapat jaminan dari Perseroan atas pinjaman ini.

## *23. LONG-TERM LOANS (continued)*

### *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 0.25% with an effective interest rate for 2024 of 7.16% per annum. There is no collateral from the Company for this loan.*

*This facility will mature on October 14, 2031.*

*The balance of this loan as of December 31, 2024 is Rp400,000.*

*Total drawdown of this facility during 2024 amounted to Rp400,000.*

*On July 29, 2019, the Company signed a Credit Facility Agreement with a maximum amount of Rp1,113,100 for the purposes of developing Telkom Group's business with Mandiri. 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 1.00% with an effective interest rate for 2024 and 2023 ranging from 7.95% to 7.93% and 7.88% to 8.27% per annum, respectively. There is no collateral from the Company for this loan.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Mandiri (Persero) Tbk. (“Mandiri”) (lanjutan)

Perseroan (lanjutan)

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini adalah masing-masing sebesar Rpnihil, dan Rp578.812.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp578.812 dan Rp178.096.

Fasilitas ini akan jatuh tempo pada tanggal 23 Juni 2026.

**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.

**Kepatuhan pada syarat pinjaman**

Pada tanggal 31 Desember 2024 dan 2023, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23 LONG-TERM LOANS (continued)*

### *PT Bank Mandiri (Persero) Tbk. (“Mandiri”) (continued)*

*The Company (continued)*

*As of December 31, 2024, and 2023, the outstanding balance under this facility amounted to Rpnil, and Rp578,812, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp578,812 and Rp178,096, respectively.*

*This facility will mature on June 23, 2026.*

***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.*

***Compliance with loan covenants***

*As of December 31, 2024, and 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Mandiri (Persero) Tbk. ("Mandiri") (lanjutan)

Entitas Anak

### PT Persada Sokkatama. ("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 2024 dan 2023 adalah antara masing-masing sebesar 7,48% sampai dengan 8,43% dan 8,08% sampai dengan 8,45% per tahun.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini masing-masing adalah sebesar Rp148.295 dan Rp197.830.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rpnihil dan Rp197.830.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 sebesar Rp50.000.

### Pembatasan-pembatasan

Berdasarkan perjanjian tersebut, PST 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 2024 dan 2023 PST telah memenuhi seluruh ketentuan perjanjian pinjaman tersebut.

## *23. LONG-TERM LOANS (continued)*

### *PT Bank Mandiri (Persero) Tbk. ("Mandiri") (continued)*

*Subsidiaries*

### *PT Persada Sokkatama. ("PST")*

*On August 23, 2023, PST 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 6 months 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 2024 and 2023 ranging from 7.48% to 8.43% and 8.08% to 8.45% per annum, respectively.*

*As of December 31, 2024, and 2023 the outstanding balance under this facility amounted to Rp148,295 and Rp197,830, respectively.*

*Total drawdown of this facility during 2024 and 2023 amounted to Rpnil and Rp197,830, respectively.*

*Total payment of this facility during 2024 amounted to Rp50,000.*

### *Covenants*

*Based on the agreement, PST 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, 2024, and 2023 PST has complied with all terms of the loan agreement.*

## 23. 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 0,75% suku bunga efektif selama 2024 adalah sebesar 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 2024 adalah sebesar Rp929.727.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp1.000.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar 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 2024, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. 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 margin of 0.75% with an effective interest rate for 2024 raging from 7.68% to 7.93% per annum.*

*This facility will mature on July 25, 2030.*

*The balance of this loan as of December 31, 2024 is Rp929,727.*

*Total drawdown of this facility during 2024 amounted to Rp1,000,000.*

*Total payment of this facility during 2024 was amounted to 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, 2024 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. 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 2024 dan 2023 masing-masing sebesar antara 7,42% sampai dengan 8,15% dan 7,66% sampai dengan 8,26% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 9 Agustus 2028.

Pada tanggal 31 Desember 2024 dan 2023, saldo pinjaman atas fasilitas ini masing-masing adalah sebesar Rp800.000, dan Rp1.500.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 dan 2023 adalah masing-masing sebesar Rpnihil.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp700.000 dan Rpnihil.

## *23. 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 2024 and 2023 ranging from 7.42% to 8.15% and 7.66% to 8.26% per annum, respectively.*

*This facility will mature on August 9, 2028.*

*As of December 31, 2024, and 2023 the outstanding balance under this facility amounted to Rp800,000, and Rp1,500,000, respectively.*

*Total drawdown of this facility during 2024 and 2023 amounted to Rpnil, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp700,000 and Rpnil, respectively.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank DBS Indonesia ("DBS") (lanjutan)

Perseroan (lanjutan)

**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;
- *Debt to Equity* ("DER") maksimum 5 (lima) kali;
- *Debt Service Coverage Ratio* ("DSCR") minimum 1 (satu) kali.

Terkait rencana penawaran perdana saham, melalui surat nomor 6463/VIII/DBSI/IBG-JKT/2021 tanggal 3 Agustus 2021, Perseroan telah memperoleh persetujuan dari PT Bank DBS 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 2024 dan 2023, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. LONG-TERM LOANS (continued)*

### *PT Bank DBS Indonesia ("DBS") (continued)*

*The Company (continued)*

***Covenants***

*Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:*

- *Maximum Net Debt to EBITDA of 5 (five) times;*
- *Debt to Equity ("DER") for a maximum of 5 (five) times;*
- *Debt Service Coverage Ratio ("DSCR") minimum 1 (one) time.*

*Related to the initial public offering plan, through letter number 6463/VIII/DBSI/IBG-JKT/2021 dated August 3, 2021, the Company has obtained approval from PT DBS 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, 2024, and 2023, the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. 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% untuk tahun setelahnya dengan tingkat suku bunga efektif selama 2024 sebesar antara 6,9% sampai dengan 7,82% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 26 Juli 2030.

Pada tanggal 31 Desember 2024, saldo pinjaman atas fasilitas ini adalah sebesar Rp2.000.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 adalah sebesar Rp2.000.000.

**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 2024 dan 2023, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. 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% for the remain years with an effective interest rate for 2024 ranging from 6.9% to 7.82% per annum, respectively.*

*This facility will mature on July 26, 2030.*

*As of December 31, 2024 the outstanding balance under this facility amounted to Rp2,000,000.*

*Total drawdown of this facility during 2024 amounted to Rp2,000,000.*

***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, 2024, and 2023, the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### 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*. 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 0,70% dengan tingkat suku bunga efektif selama 2024 dan 2023 adalah masing-masing sebesar 7,46% sampai dengan 8,14% dan 7,46%. Tidak terdapat jaminan atas pinjaman ini.

Fasilitas ini akan jatuh tempo pada tanggal 26 Juli 2030.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini adalah masing-masing sebesar Rp1.666.667, dan Rp2.000.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp333.333 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.
- *Debt to Equity* (DER) maksimum 5 (lima) kali; dan
- *Net Debt to* EBITDA maksimum 5 (lima) kali;

**Kepatuhan pada syarat pinjaman**

Pada tanggal 31 Desember 2024 dan 2023 Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. LONG-TERM LOANS (continued)*

### *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. 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 0.70% with an effective interest rate for 2024 and 2023 are ranging from 7.46% to 8.14% and 7.46% per annum, respectively. There is no collateral for this loan.*

*This facility will mature on July 26, 2030.*

*As of December 31, 2024, and 2023 the outstanding balance under this facility amounted to Rp1,666,667, and Rp2,000,000, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp333,333 and Rpnil, respectively.*

***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;*

***Compliance with loan covenants***

*As of December 31, 2024, and 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

### 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 dan untuk pengembangan usaha. Jangka waktu pinjaman adalah 7 tahun dengan pembayaran cicilan 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% dengan tingkat suku bunga efektif selama 2024 dan 2023 sebesar 6,8% dan 6,8% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 29 November 2030.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini masing-masing sebesar Rp1.332.552 dan Rp660.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp840.000 dan Rp660.000

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp167.448 dan 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%.

**Kepatuhan pada syarat pinjaman**

Pada tanggal 31 Desember 2024 dan 2023 Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23 LONG-TERM LOANS (continued)*

### *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 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% with an effective interest rate for 2024 and 2023 of 6.8% and 6.8% per year, respectively.*

*This facility will mature on November 29, 2030.*

*As of December 31, 2024, and 2023 the outstanding balance under this facility amounted to Rp1,332,552 and Rp660,000, respectively.*

*Total drawdown of this facility during 2024 and 2023, amounted to Rp840,000 and Rp660,000, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp167,448 and Rpnil, respectively.*

***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%.*

***Compliance with loan covenants***

*As of December 31, 2024, and 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

**PT Bank Central Asia Tbk. ("BCA") (lanjutan)**

Entitas Anak

**PT Persada Sokkatama. ("PST")**

Pada tanggal 29 Maret 2018, PST memperoleh fasilitas KI IV dari BCA sebesar Rp180.000 yang dijaminkan dengan piutang usaha, menara milik PST, saham PST yang dimiliki Ibu Rahina Dewayani dan/atau entitas yang akan menjadi pemilik minimal 99% saham PST dan jaminan pribadi pemegang saham mayoritas PST, pembayaran secara bulanan dan akan jatuh tempo pada 5 April 2024. Atas penggunaan fasilitas ini, PST dikenakan bunga sebesar 10,00% per tahun.

Pada 15 April 2020, PST telah mengalihkan Perjanjian Kredit Investasi IV tersebut ke Perjanjian Kredit Investasi V.

Pada tanggal 15 April 2020, PST memperoleh fasilitas KI V 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 25 Juni 2025. Atas penggunaan fasilitas ini, PST dikenakan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah margin 1,5% yang telah dilakukan perubahan menjadi margin 0,75% per tahun dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing antara sebesar 7,68% sampai dengan 8,45% dan 8,08% sampai dengan 8,45% per tahun

Pada tanggal 31 Desember 2024 dan 2023, saldo pinjaman atas fasilitas ini adalah masing-masing sebesar Rp34.997 dan Rp104.990.

Pembayaran pinjaman atas fasilitas ini pada tahun 2024 dan 2023 masing-masing adalah sebesar Rp70.170 dan Rp70.170.

## *23. LONG-TERM LOANS (continued)*

***PT Bank Central Asia Tbk. ("BCA") (continued)***

*Subsidiaries*

***PT Persada Sokkatama. ("PST")***

*On March 29, 2018, PST obtained KI IV facility from BCA amounting to Rp180,000 which is pledged as collateral for accounts receivable, tower owned by PST, PST shares owned by Mrs. Rahina Dewayani and/or the entity that will own at least 99% of PST shares and personal guarantee of majority share of PST, payment on a monthly basis and will be due on April 5, 2024. For the use of this facility, PST bears interest of 10.00% per annum.*

*As of April 15, 2020, PST transferred the Investment Credit Agreements IV to Investment Credit Agrement V.*

*On 15 April 2020, PST obtained an Investment Credit (KI) 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 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% margin has been change to 0.75% per annum with an effective interest rate for 2024 and 2023 ranging from 7.68% to 8.45% and 8.08% to 8.45% per annum, respectively.*

*As of December 31, 2024 and 2023, the outstanding balance under this facility amounted to Rp34,997 and Rp104,990. respectively.*

*Payments of this facility for 2024 and 2023 amounting to Rp70,170 and Rp70,170, respectively.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Central Asia Tbk. ("BCA") (lanjutan)

Entitas Anak (lanjutan)

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 0,75% per tahun dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing antara sebesar 7,93% sampai dengan 8,44% dan 8,08% sampai dengan 8,45% per tahun.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini adalah masing-masing sebesar Rp66.532 dan Rp93.141.

Pembayaran pinjaman atas fasilitas ini pada tahun 2024 dan 2023 adalah masing-masing sebesar Rp26.668 dan Rp26.667.

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 0,75% per tahun dengan tingkat suku bunga efektif selama 2024 dan 2023 sebesar antara 7,93% sampai 8,43% dan 8,08% sampai 8,45% per tahun.

Pada tanggal 31 Desember 2024 dan 2023 , saldo pinjaman atas fasilitas ini adalah masing sebesar Rp109.732 dan Rp129.679.

## *23. LONG-TERM LOANS (continued)*

### *PT Bank Central Asia Tbk. ("BCA") (continued)*

*Subsidiaries (continued)*

*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 0.75% per annum with an effective interest rate for 2024 and 2023 between 7.93% to 8.44% and 8.08% to 8.45% per annum, respectively.*

*As of December 31, 2024 and 2023, the outstanding balance under this facility amounted to Rp66,532 and Rp93,141, respectively.*

*Payments of this facility for 2024 and 2023 amounting to Rp26,668 and Rp26,667, respectively.*

*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 0.75% per annum with an effective interest rate for 2024 and 2023 ranging from 7.93% to 8.43% and 8.08% to 8.45% per annum.*

*As of December 31, 2024 and 2023, the outstanding balance under this facility amounted to Rp109,732, and Rp129,679, respectively.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

**PT Bank Central Asia Tbk. ("BCA") (lanjutan)**

Entitas Anak (lanjutan)

Pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 adalah masing-masing sebesar Rp20.000 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 30 Agustus 2031 atas fasilitas tersebut dikenakan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah margin 1,25% yang telah dilakukan perubahan menjadi margin 0,75% dengan tingkat suku bunga efektif selama 2024 dan 2023 antara 7,93% sampai dengan 8,41% dan 8,08% sampai dengan 8,45% per tahun.

Pada tanggal 31 Desember 2024 dan 2023, saldo pinjaman atas fasilitas ini adalah sebesar Rp43.089 dan Rp50.000.

Total penarikan pinjaman atas fasilitas ini selama tahun tahun 2024 dan 2023 adalah sebesar Rpnihil dan Rp50.000.

Pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 adalah masing - masing sebesar Rp6.250 dan Rpnihil.

**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 PST kepada pihak lain, menyatakan diri pailit dan mempertahankan rasio-rasio keuangan tertentu.

PST juga diwajibkan untuk memenuhi beberapa persyaratan administrasi, seperti penyerahan laporan keuangan auditan dan melakukan penilaian atas aset-aset yang digunakan sebagai jaminan utang bank.

## *23. LONG-TERM LOANS (continued)*

***PT Bank Central Asia Tbk. ("BCA") (continued)***

*Subsidiaries (continued)*

*Payments of this facility during 2024 and 2023 amounting to Rp20,000 and Rp20,000, respectively.*

*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 30 August 2031. This facility is subject to an interest rate of 3 months average JIBOR plus a 1.25% margin has been change to 0.75% per annum with an effective interest rate for 2024 and 2023 raging from 7.93% to 8.41% and 8.08% to 8.45% per annum.*

*As of December 31, 2024 and 2023, the outstanding balance under this facility amounted to Rp43,089 and Rp50,000, respectively.*

*Total drawdown of this facility during 2024 and 2023 amounted to Rpnihil and Rp50,000, respectively.*

*Payments of this facility during 2024 and 2023 amounting to Rp6,250 and Rpnil, respectively.*

***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 the PST assets to parties others, declare themselves bankrupt and maintain certain financial ratios.*

*PST 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.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

**PT Bank Central Asia Tbk. ("BCA") (lanjutan)**

Entitas Anak (lanjutan)

**Kepatuhan pada syarat pinjaman**

Pada tanggal 31 Desember 2024 dan 2023 PST telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

**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 2024 dan 2023 masing-masing antara 7,17% sampai dengan 7,99% dan 7,85% sampai dengan 8,03% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 22 Juni 2027.

Pada tanggal 31 Desember 2024 dan 2023, saldo pinjaman atas fasilitas ini adalah masing-masing sebesar Rp312.518 dan Rp437.513.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp124.995 dan Rp124.995.

## *23. LONG-TERM LOANS (continued)*

***PT Bank Central Asia Tbk. ("BCA") (continued)***

*Subsidiaries (continued)*

***Compliance with loan covenants***

*As of December 31, 2024 and 2023 PST has complied with all of the covenants as stipulated in the loan agreement.*

***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 2024 and 2023 ranging from 7.17% to 7.99% and 7.85% to 8.03% per annum, respectively.*

*This facility will mature on June 22, 2027.*

*As of December 31, 2024 and 2023, the outstanding balance under this facility amounted to Rp312,518 and Rp437,513, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp124,995 and Rp124,995, respectively.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Permata Tbk. (lanjutan)

Perseroan (lanjutan)

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 0,60% dengan tingkat suku bunga efektif selama 2024 dan 2023 adalah antara 7,52% sampai dengan 8,23% dan 7,54% sampai dengan 8,06% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 25 Februari 2028.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini masing-masing adalah sebesar Rp291.675 dan Rp375.005.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing 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 0,70% dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing adalah sebesar 6,87 % sampai dengan 7,93% dan 7,7% per tahun.

## *23. LONG-TERM LOANS (continued)*

### *PT Bank Permata Tbk.(continued)*

*The Company (continued)*

*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 0.60% margin with an effective interest rate for 2024 and 2023 ranging from 7.52% to 8.23% and 7.54% to 8.06% per annum, respectively.*

*This facility will mature on February 25, 2028.*

*As of December 31, 2024 and 2023 the outstanding balance under this facility amounted to Rp291,675 and Rp375,005, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp83,330 and Rp83,330, respectively.*

*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 0.70% with an effective interest rate for 2024 and 2023 ranging from 6.87% to 7.93% and 7.7% per annum, respectively.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank Permata Tbk. (lanjutan)

Perseroan (lanjutan)

Fasilitas ini akan jatuh tempo pada tanggal 30 November 2029.

Pada tanggal 31 Desember 2024 dan 2023, saldo pinjaman atas fasilitas ini masing-masing adalah sebesar Rp416.670 dan Rp500.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 dan 2023 sebesar Rpnihil dan Rp500.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 sebesar Rp83.330.

**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.

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 2024 dan 2023 Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. LONG-TERM LOANS (continued)*

### *PT Bank Permata Tbk. (continued)*

*The Company (continued)*

*This facility will mature on November 30, 2029.*

*As of December 31, 2024 and 2023 the outstanding balance under this facility amounted to Rp416,670 and Rp500,000, respectively.*

*Total drawdown of this facility during 2024 and 2023 amounted to Rpnil and Rp500,000, respectively.*

*Total payment of this facility during 2024 amounted to Rp83,330.*

***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.*

*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, 2024 and 2023, the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### 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 0,50% dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing sebesar 5,60% sampai dengan 7,68% dan 5,60% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 28 April 2028.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini masing-masing adalah sebesar Rp500.000 dan Rp625.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing 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% untuk tahun setelahnya dengan tingkat suku bunga efektif selama 2024 sebesar 7,20% per tahun.

## *23. LONG-TERM LOANS (continued)*

### *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 0.50% with an effective interest rate for 2024 and 2023 is ranging 5.60% to 7.68% and 5.60% per annum, respectively.*

*This facility will mature on April 28, 2028.*

*As of December 31, 2024 and 2023 the outstanding balance under this facility amounted to Rp500,000 and Rp625,000, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp125,000 and Rp125,000, respectively.*

*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% for following years with an effective interest rate for 2024 is 7.20%, respectively..*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### PT Bank HSBC Indonesia ("HSBC") (lanjutan)

Perseroan (lanjutan)

Fasilitas ini akan jatuh tempo pada tanggal 28 Agustus 2030.

Pada tanggal 31 Desember 2024 dan saldo pinjaman atas fasilitas ini adalah sebesar Rp500.000.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 sebesar Rp500.000.

**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 2024 dan 2023, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. LONG-TERM LOANS (continued)*

### *PT Bank HSBC Indonesia ("HSBC") (continued)*

*The Company (continued)*

*This facility will mature on August 28, 2030.*

*As of December 31, 2024 the outstanding balance under this facility amounted to Rp500,000.*

*Total drawdown of this facility during 2024 amounted to Rp500,000.*

***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, 2024 and 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23. 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 tingkat suku bunga tetap sebesar 7,89% dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing sebesar 7,81% sampai dengan 7,89% dan 7,89% per tahun.

Fasilitas ini akan jatuh tempo pada tanggal 24 Juni 2025.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini masing-masing sebesar Rp90.909 dan Rp272.727.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp181.818 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 2024 dan 2023, Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

## *23. 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 fixed rate 7.89% per annum with an effective interest rate for 2024 and 2023 is ranging 7.81% to 7.89% and 7.89% per annum, respectively.*

*This facility will mature on June 24, 2025.*

*As of December 31, 2024 and 2023 the outstanding balance under this facility amounted to Rp90,909 and Rp272,727, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp181,818 and Rp181,818, respectively.*

***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, 2024 and 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

### MUFG Bank, Ltd., Cabang Jakarta ("MUFG")

Perseroan

Pada tanggal 4 Maret 2021, Perseroan menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp500.000 diperuntukan bagi pembiayaan kebutuhan modal umum Perseroan. Jangka waktu pembayaran 7 tahun dengan cicilan per semester yang berakhir pada 3 Maret 2028 dengan tingkat bunga sebesar JIBOR rata-rata 3 bulan ditambah dengan margin 2,35% yang telah dilakukan perubahan menjadi margin 1,15% dengan tingkat suku bunga efektif selama 2024 dan 2023 adalah antara 8,08% sampai dengan 8,10% dan 7,67% sampai dengan 8,26% per tahun.

Pada tanggal 31 Desember 2024 dan 2023, saldo pinjaman atas fasilitas ini adalah sebesar Rpnihil dan Rp500.000.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 sebesar Rp500.000.

## *23 LONG-TERM LOANS (continued)*

### *MUFG Bank, Ltd., Cabang Jakarta ("MUFG")*

*The Company*

*On March 4, 2021, the Company signed a Credit Facility Agreement with a maximum amount of Rp500,000 remarked for financing the general capital expenditure needs of the Company. The payment term is 7 years with 6 months installments ending March 3, 2028 with an interest rate of 3 months average JIBOR plus a 2.35% margin which has been changed to margin of 1.15% with an effective interest rate for 2024 and 2023 ranging from 8.08% to 8.10% and 7.67% to 8.26% per annum, respectively.*

*As of December 31, 2024 and 2023, the outstanding balance under this facility amounted to Rpnil and Rp500,000, respectively.*

*Total payment of this facility during 2024 amounted to Rp500,000.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### Pinjaman Sindikasi

Perseroan

Pada tanggal 19 Desember 2022, Perseroan menandatangani Perjanjian Fasilitas Kredit Sindikasi (“Pinjaman Sindikasi”) dengan jumlah maksimal sebesar Rp2.500.000 dengan limit masing-masing sebesar Rp1.400.000 untuk PT Bank Syariah Indonesia Tbk dan Rp1.100.000 untuk PT Bank Muamalat Indonesia Tbk. Pinjaman digunakan untuk keperluan pembiayaan *capital expenditure* infrastruktur telekomunikasi. Jangka waktu pinjaman adalah 8 tahun dengan pengembalian setiap 6 bulan dan tingkat suku bunga *fixed* sebesar 7,68% untuk 18 bulan pertama terhitung sejak pencairan dan dilanjutkan dengan JIBOR rata-rata 3 bulan ditambah dengan margin 1,3% dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing adalah sebesar 7,68% per tahun.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini untuk limit PT Bank Syariah Indonesia Tbk. adalah masing-masing sebesar Rpnihil dan Rp1.399.999.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman atas fasilitas ini untuk limit PT Bank Muamalat Indonesia Tbk. adalah masing-masing sebesar Rpnihil, dan Rp1.099.999.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 dan 2023 sebesar Rpnihil dan Rp1.019.199 untuk limit pada PT Bank Syariah Indonesia Tbk.

Total penarikan pinjaman atas fasilitas ini selama tahun 2024 dan 2023 sebesar Rpnihil dan Rp800.799 untuk limit pada PT Bank Muamalat Indonesia Tbk.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 sebesar Rp1.399.999 dan Rpnihil untuk limit pada PT Bank Syariah Indonesia Tbk.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 sebesar Rp1.099.999 dan Rpnihil untuk limit pada PT Bank Muamalat Indonesia Tbk.

## *23. LONG-TERM LOANS (continued)*

### *Syndicated Loan*

*The Company*

*On December 19, 2022, the Company signed a Syndicated Credit Facility Agreement ("Syndicated Loan") with a maximum amount of Rp2,500,000 with a limit of Rp1,400,000 for each PT Bank Syariah Indonesia Tbk and Rp1,100,000 for PT Bank Muamalat Indonesia Tbk. Loans are used to finance capital expenditure for telecommunications infrastructure. The loan term is 8 years with repayment every 6 months and a fixed interest rate of 7.68% for the first 18 months from disbursement and continued with an average JIBOR of 3 months plus a margin of 1.3% with an effective interest rate for 2024 and 2023 are 7.68% per year, respectively.*

*As of December 31, 2024 and 2023 the outstanding balance under this facility limit PT Bank Syariah Indonesia Tbk. amounted to Rpnil, and Rp1,399,999.*

*As of December 31, 2024 and 2023 the outstanding balance under this facility limit PT Bank Muamalat Indonesia Tbk. amounted to Rpnil, and Rp1,099,999.*

*Total drawdown of this facility during 2024 and 2023 amounted to Rpnil and Rp1,019,199 for limit on PT Bank Syariah Indonesia, Tbk.*

*Total drawdown of this facility during 2024 and 2023 amounted to Rpnil and Rp800,799 for limit on PT Bank Muamalat Indonesia Tbk.*

*Total payment of this facility during 2024 and 2023 amounted to Rp1,399,999 and Rpnil for limit on PT Bank Syariah Indonesia, Tbk.*

*Total payment of this facility during 2024 and 2023 amounted to Rp1,099,999 and Rpnill for limit on PT Bank Muamalat Indonesia Tbk.*

## 23. PINJAMAN JANGKA PANJANG (lanjutan)

### Pinjaman Sindikasi (lanjutan)

Perseroan (lanjutan)

**Pembatasan-pembatasan**

Berdasarkan perjanjian tersebut, Perseroan diharuskan untuk memenuhi beberapa persyaratan dan ketentuan, diantaranya mempertahankan rasio-rasio keuangan sebagai berikut:

- Menjaga ekuitas selalu positif
- *Debt to Equity* (DER) maksimum 5 (lima) kali
- *Net Debt to* EBITDA maksimum 5 (lima) kali; dan
- *Debt Service Coverage Ratio* (DSCR) minimum 1 (satu) kali.

**Kepatuhan pada syarat pinjaman**

Pada tanggal 31 Desember 2024 dan 2023 Perseroan telah memenuhi persyaratan sebagaimana diatur dalam perjanjian terkait.

**PT Bank Maybank Indonesia Tbk ("Maybank")**

Entitas Anak

**PT Ultra Mandiri Telekomunikasi. (“UMT”)**

Pada tanggal 28 Agustus 2019, UMT menandatangani Perjanjian Fasilitas Kredit dengan jumlah maksimal sebesar Rp281.000 untuk keperluan belanja modal. Jangka waktu pinjaman adalah 6 tahun dengan pengembalian setiap 6 bulan, fasilitas ini digunakan untuk membiayai "SKBDN/LC" yang dibayarkan per *batch* dengan tingkat suku bunga sebesar 9,75% dengan tingkat suku bunga efektif selama 2024 dan 2023 masing-masing adalah sebesar 9,75% dan 9,75% per tahun.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman adalah masing-masing sebesar Rpnihil dan Rp134.465.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp134.465 dan Rpnihil.

## *23. LONG-TERM LOANS (continued)*

### *Syndicated Loan (continued)*

*The Company (continued)*

***Covenants***

*Based on the agreement, the Company is required to comply with several terms and conditions, including maintaining financial ratios as follows:*

- *Maintain equity in positive value*
- *Debt to Equity (DER) for a maximum of 5 (five) times*
- *Net Debt to EBITDA maximum of 5 (five) times; and*
- *Debt Service Coverage Ratio (DSCR) minimum 1 (one) time*

***Compliance with loan covenants***

*As of December 31, 2024, and December 31, 2023 the Company has complied with all of the covenants as stipulated in the loan agreement.*

***PT Bank Maybank Indonesia Tbk ("Maybank")***

*Subsidiaries*

***PT Ultra Mandiri Telekomunikasi. (“UMT”)***

*On August 28, 2019, UMT signed a Credit Facility Agreement with a maximum amount of Rp281,000 for capital expenditure. The term of loan is 6 years with a repayment of every 6 months This facility is used to finance "SKBDN/LC" which is paid per batch and an interest rate 9.75 with an effective interest rate for 2024 and 2023 is 9.75% and 9,75% per annum, respectively.*

*As of December 31, 2024 and 2023 the outstanding balance amounted to Rpnil and Rp134,465, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp134,465 and Rpnil, respectively.*

## 23 PINJAMAN JANGKA PANJANG (lanjutan)

**PT PP Infrastruktur ("PP Infra")**

Entitas Anak

**PT Ultra Mandiri Telekomunikasi. ("UMT")**

Pada tanggal 21 Agustus 2021, UMT menandatangani Perjanjian Fasilitas Kredit untuk keperluan belanja modal. Jangka waktu pinjaman adalah 3 tahun dengan tingkat suku bunga sebesar 12,50%.

Pada tanggal 31 Desember 2024 dan 2023 saldo pinjaman adalah masing-masing sebesar Rpnihil dan Rp13.657.

Total pembayaran pinjaman atas fasilitas ini selama tahun 2024 dan 2023 masing-masing sebesar Rp13.657 dan Rpnihil.

## *23 LONG-TERM LOANS (continued)*

***PT PP Infrastruktur ("PP Infra")***

*Subsidiaries*

***PT Ultra Mandiri Telekomunikasi. ("UMT")***

*On August 21, 2021, UMT signed a Credit Facility Agreement for capital expenditure purposes. The loan term is 3 years with an interest rate of 12.50%.*

*As of December 31, 2024 and 2023 the outstanding balance amounted to Rpnil and Rp13,657, respectively.*

*Total payment of this facility during 2024 and 2023 amounted to Rp13,657 and Rpnil, respectively.*

## 24. PROVISI JANGKA PANJANG / *24. LONG-TERM PROVISION*

| | 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* |

| | 31 Desember/*December 31, 2023* | | | | | | |
|---|---|---|---|---|---|---|---|
| | 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 | 360.942 | 4.277 | (289.488) | (87) | 22.712 | 98.356 | *Estimated cost of dismantling of towers* |

Asumsi signifikan pada tanggal 31 Desember 2024 dan 2023, terdiri dari rata-rata tingkat diskonto yaitu masing - masing 9,65% dan 11,37% serta rata-rata sisa periode sebelum pembongkaran dilakukan yaitu masing-masing 34,58 tahun dan 35,39 tahun.

Provisi jangka panjang akan di realisasi ketika pembongkaran menara.

*The significant assumptions as of* December 31, 2024 and 2023*, consist of the average discount rate 9.65% and 11.37%, respectively. and average remaining period before demolition is carried out 34.58 years and 35.39 years, respectively.*

*Long-term provisions will be realized when the tower is dismantled.*

## 24 PROVISI JANGKA PANJANG

Tabel berikut menunjukkan sensitivitas atas kemungkinan perubahan tingkat diskonto sebesar 1%, dengan variabel lain dianggap tetap:

## *24 LONG-TERM PROVISION*

*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*** | |
| 2024 | 505 | (729) | *2024* |
| 2023 | 215 | (309) | *2023* |

## 25. LIABILITAS IMBALAN KERJA KARYAWAN

## *25. 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 2024 ditentukan berdasarkan penilaian aktuaris yang dilakukan oleh Steven & Mourits, aktuaris independen, berdasarkan laporannya tanggal 3 Februari 2025.

*The liabilities for the Group's employee benefits as of December 31, 2024 are determined based on actuarial appraisal by Steven & Mourits, independent actuaries, based on their reports dated February 3, 2024.*

Asumsi utama yang digunakan dalam menentukan beban imbalan kerja pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*The main assumptions used in determining the employee benefits expense as of December 31, 2024 and 2023 and are as follows:*

## 25 LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan) / *EMPLOYEE BENEFITS LIABILITIES (continued)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Tingkat diskonto | 7,1% per tahun/*per annum* | 6,75% per tahun/*per annum* | *Discount rate* |
| Tingkat kenaikan gaji | 4,8% per tahun/*per annum* | 5,3% 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/*FromTMI 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* |

Rincian liabilitas imbalan pasca kerja adalah sebagai berikut: / *The details of the post-employment benefit liabilities are as follows:*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Nilai kini kewajiban imbalan pasti | 24.502 | 20.046 | *Present value of the liability* |
| Aset program | (16.035) | (9.698) | *Plan assets* |
| **Saldo Akhir** | **8.467** | **10.348** | ***Ending balance*** |

## 25 LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

Beban imbalan kerja yang diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

## *25 EMPLOYEE BENEFITS LIABILITIES (continued)*

*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,* | | |
|---|---|---|---|
| | **2024** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| Biaya jasa kini | 4.558 | 5.252 | *Current service cost* |
| Beban bunga | 1.116 | 1.104 | *Interest cost* |
| Rugi (laba) neto aktuaria - tahun berjalan | 136 | (197) | *Net actuarial loss/(gain) recognized during the year* |
| Biaya terminasi | 52 | - | *Termination cost* |
| Pengakuan laibilitas atas masa kerja lalu | 9 | - | *Adjustment of past services liabilities* |
| Biaya jasa lalu-kurtailmen | (400) | (85) | *Past service cost –curtailment* |
| Pendapatan bunga-aset program | (849) | (548) | *Interest income on plan asset* |
| **Total** | **4.622** | **5.526** | ***Total*** |

Mutasi liabilitas imbalan kerja adalah sebagai berikut:

*Movements in employee benefit liabilities are as follows:*

| | **31 Desember/ *December 31, 2024*** | **31 Desember/ *December 31, 2023*** | |
|---|---|---|---|
| | | **(Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| Saldo awal, 1 Januari | 10.348 | 10.683 | *Beginning balance, 1 January* |
| Biaya yang diakui di laporan laba/rugi | 4.622 | 5.526 | *Expense recognised in profit/loss statement* |
| Biaya terminasi | (52) | - | *Termination cost* |
| Pembayaran imbalan oleh Perseroan | (173) | - | *Benefits paid by Company* |
| Laba aktuaria yang dicatat dalam penghasilan komprehensif lain | (547) | (1.870) | *Actuarial gain recognized in other comprehensive income* |
| Pembayaran iuran program yang dibayarkan Perseroan (aktual) | (5.731) | (3.991) | *Contributions to plan made by the Company (actual)* |
| **Saldo Akhir** | **8.467** | **10.348** | ***Ending balance*** |

## 25 LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan) / *25 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, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **Nilai kini kewajiban imbalan pasti** | | | ***Present value of defined benefit obligation*** |
| Saldo awal, 1 Januari | 20.046 | 16.137 | *Beginning balance, 1 January* |
| Biaya jasa kini | 4.558 | 5.252 | *Current service costs* |
| Keuntungan pada kewajiban aktuaria penyesuaian pengalaman | 1.390 | (883) | *Actuarial gain on obligation Experience adjustment* |
| Beban bunga | 1.116 | 1.104 | *Interest costs* |
| Pembayaran imbalan dari aset program | (29) | - | *Payment of benefits from asset program* |
| Pembayaran imbalan oleh Perseroan | (173) | - | *Payment by the Company* |
| Biaya jasa lalu-kurtailmen | (400) | (85) | *Past service cost –curtailmen* |
| Asumsi keuangan | (2.006) | (1.479) | *Financial assumption* |
| **Saldo Akhir** | **24.502** | **20.046** | ***Ending balance*** |
| **Aset program** | | | ***Plan assets*** |
| Saldo awal, 1 Januari | (9.698) | (5.453) | *Beginning balance, 1 January* |
| Pembayaran iuran program yang dibayarkan Perseroan (aktual) | (5.731) | (3.991) | *Contributions to plan made by the Company (actual)* |
| Penghasilan bunga atas aset program | (849) | (549) | *Interest income on plan assets* |
| Hasil aset program (tidak termasuk penghasilan bunga) | 214 | 295 | *Return on plan assets (excluding interest income)* |
| Pembayaran imbalan dari aset program | 29 | - | *Payment of benefits from asset program* |
| **Saldo Akhir** | **(16.035)** | **(9.698)** | ***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, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Saldo awal, 1 Januari | (351) | 1.519 | *Beginning balance, 1 January* |
| Keuntungan aktuarial yang diakui tahun berjalan | (547) | (1.870) | *Gain actuarial recognized during the year* |
| **Saldo Akhir** | **(898)** | **(351)** | ***Ending balance*** |

## 25 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)

## *25 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:* |
| 2024 | (2.182) | 1.318 | 1.633 | (2.475) | *2024* |
| 2023 (Disajikan kembali, Catatan 4) | (917) | 2.782 | 3.011 | (1.193) | *2023 (As restated, Note 4)* |

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, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| 1 - 5 tahun | 12.921 | 10.775 | *1 - 5 years* |
| 6 - 10 tahun | 26.488 | 16.353 | *6 - 10 years* |
| Lebih dari 10 tahun | 121.526 | 104.755 | *More than 10 years* |
| **Total** | **160.935** | **131.883** | ***Total*** |

Durasi rata-rata tertimbang dari nilai kini liabilitas imbalan kerja karyawan di akhir periode pelaporan adalah 12,76 tahun.

*The weighted average duration of the present value of employee benefits obligation at the end of reporting period is 12.76 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 Cipta Kerja Laws.*

## 26. MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM

## *26. SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE*

Modal Saham

*Share Capital*

Komposisi pemegang saham Perseroan tanggal 31 Desember 2024 adalah sebagai berikut:

*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*** |

## 26 MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Komposisi pemegang saham Perseroan tanggal 31 Desember 2023 adalah sebagai berikut:

## *26 SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)*

*The composition of the Company's shareholders as of December 31, 2023 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 | 13.684.999 | 71,84 | *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* | 4.619.585.700 | 1.053.266 | 5,53 | *Government of Singapore* |
| Theodorus Ardi Hartoko | 6.862.700 | 1.565 | 0,01 | *Theodorus Ardi Hartoko* |
| Herlan Wijanarko | 3.994.800 | 911 | 0,00 | *Herlan Wijanarko* |
| Hendra Purnama | 3.430.000 | 782 | 0,00 | *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 | 12.967.991.501 | 2.956.701 | 15,52 | *Public* |
| **Sub-total** | 82.619.819.544 | 18.837.319 | 98,88 | ***Sub-total*** |
| Modal Treasuri | 932.900.000 | 212.701 | 1,12 | *Treasury Stock* |
| **Total** | **83.552.719.544** | **19.050.020** | 100,00 | ***Total*** |

Berdasarkan surat edaran OJK No.30/ POJK.04/2017 tanggal 21 Juni 2017 tentang pembelian kembali saham yang dikeluarkan oleh perusahaan terbuka, manajemen Perseroan memutuskan untuk melakukan pembelian kembali saham Perseroan yang dimiliki publik, dengan jumlah maksimum 7,88% saham dari saham Perseroan yang ditempatkan dan disetor penuh. Periode pembelian kembali saham adalah 18 (delapan belas) bulan dimulai dari tanggal 14 April 2023 sampai tanggal 13 Oktober 2024.

*Based on No.30/SEOJK.04/2017 dated June 21, 2017, 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 7.88% of the Company's issued and fully paid shares. The share buyback period is 18 (eighteen) months starting from April 14, 2023 to October 13, 2024.*

Sehubungan dengan hal-hal tersebut di atas, berdasarkan pencatatan yang dilakukan pada tanggal 31 Desember 2024 dan 2023, Perseroan telah membeli kembali saham sebanyak 2.028.845.900 saham dan 932.900.000 saham atau setara dengan Rp1.416.456 dan Rp712.126.

*Related to the matter above, base, d on recordings made on December 31, 2024 and 2023, the Company had already buybacked - shares, 2,028,845,900 shares and 923,900,000 shares or the equivalent of Rp1,416,456 and Rp712,126, respectively.*

## 26 MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

Modal Saham (lanjutan)

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-AHU-AH.01.03-0326269, tanggal 14 Desember 2022.

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.

## *26 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. 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.*

*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.*

## 26 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. 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.

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.

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.

## *26 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. 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* Rp*19,050,020 to 83,559,636,344 shares or with a total nominal value of* Rp*19,051,597.*

*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.*

*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 presentation period.*

*It is the Company's policy to maintain a healthy capital structure to secure access to financing at a reasonable cost.*

## 26 MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

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 satu tahun (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.

## *26 SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)*

*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 before the exercise date. Options are conditional on completion of 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*

**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/ *Februari 18, 2022* | 18 Agustus 2022/ *Agustus 18, 2022* |
| Rp636 | Tahap/ *Phase II* | 33.600.000 | 13 Desember 2022/ *Desember 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** | | |

## 26 MODAL SAHAM DAN CADANGAN PEMBAYARAN BERBASIS SAHAM (lanjutan)

## *26 SHARE CAPITAL AND SHARE-BASED PAYMENT RESERVE (continued)*

Cadangan Pembayaran Berbasis Saham (lanjutan)

*Share-based Payment Reserve (continued)*

| 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** | **(20.958.500)** | **46.858.000** |

Pada tanggal 31 Desember 2024, 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:

*On December 31, 2024, 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/*December 31, 2024*** | | | |
|---|---|---|---|---|
| | ***Tahap I*** | ***Tahap II*** | ***Tahap 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 Rp5.042 dan Rp7.626 untuk tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 dalam laporan laba rugi yang dicatat pada “beban kompensasi karyawan”.

*Share compensation expense recognized by the Company amounted to Rp5,042 and Rp7,626 for the year ended December 31, 2024 and 2023 in profit and loss statements recorded in “employee compensation expenses”.*

Estimasi cadangan pembayaran berbasis saham sebesar Rp12.545 pada tanggal 31 Desember 2024 disajikan pada bagian “Ekuitas” dalam laporan posisi keuangan konsolidasian.

*The estimated share-based payment reserve amounted to Rp12,545 as of December 31, 2024, is presented under the “Equity” section in the consolidated statement of financial position.*

## 27. LABA PER SAHAM DASAR / *27. BASIC EARNINGS PER SHARE*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Laba tahun berjalan | 2.107.671 | 2.010.328 | *Income for the year* |
| Rata-rata tertimbang jumlah saham biasa (dalam angka penuh) | 82.117.177.570 | 82.638.539.925 | *Weighted average number of shares (in full amount)* |
| Penyesuaian dilusi saham dasar - MESOP (dalam angka penuh) | - | 2.612.279 | *Adjustment on dilutive common shared (in full amount)* |
| Jumlah rata-rata tertimbang saham biasa - dilusian | 82.117.177.570 | 82.641.152.204 | *Weighted average number of common shares - diluted* |
| **Laba per saham dasar (dalam angka penuh)** | | | ***Earnings per share (in full amount)*** |
| Dasar | **26** | **24** | *Basic* |
| Dilusian | **26** | **24** | *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.*

## 28. 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.

## *28. 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.*

## 28. 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).

## *28. 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.*

## 28 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.

## 28 *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.*

## 29. 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.

## 29. *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.*

## 29 DIVIDEN DAN CADANGAN UMUM (lanjutan)

Berdasarkan Pernyataan Keputusan Rapat Umum Pemegang Saham tanggal 31 Mei 2024 yang telah dinotariskan dengan Akta No. 69 dari Ashoya Ratam, SH., M.Kn., pemegang saham menetapkan penggunaan laba bersih Perseroan Tahun Buku 2023 yang seluruhnya berjumlah Rp2.010.328 diperuntukan sebagai berikut:

a) Dividen Tunai sebesar 70% dari laba bersih atau sejumlah Rp1.407.223 atau sebesar Rp17,0562 per saham (nilai penuh).
b) Dividen Spesial sebesar 5% dari laba bersih atau sejumlah Rp100.524 atau sebesar Rp1,2184 per saham (nilai penuh).
c) Menetapkan cadangan umum sebesar 2% dari laba bersih sejumlah Rp40.207.
d) Menetapkan laba ditahan sebesar 23% dari laba bersih sejumlah Rp462.374.

Terdapat perbedaan antara dividen yang didistribusikan dengan hasil keputusan Rapat Umum Pemegang Saham sebesar Rp3.466 yang disebabkan oleh perbedaan jumlah saham beredar pada saat tanggal Rapat Umum Pemegang Saham dengan *cum date* dividen dikarenakan perusahaan melakukan *buyback* sebanyak 189.650.900 lembar saham.

Berdasarkan Pernyataan Keputusan Rapat Umum Pemegang Saham tanggal 14 April 2023 yang telah dinotariskan dengan Akta No. 37 dari Ashoya Ratam, SH., M.Kn., pemegang saham menetapkan penggunaan laba bersih Perseroan Tahun Buku 2022 yang seluruhnya berjumlah Rp1.785.068 diperuntukan sebagai berikut:

a) Dividen Tunai sebesar 70% dari laba bersih atau sejumlah Rp1.249.548 atau sebesar Rp15,1178 per saham (nilai penuh).
b) Dividen Spesial sebesar 29% dari laba bersih atau sejumlah Rp517.671 atau sebesar Rp6,2631 per saham (nilai penuh).
c) Menetapkan cadangan umum sebesar 1% dari laba bersih sejumlah Rp17.849.

## *29 DIVIDEND AND GENERAL RESERVES (continued)*

*Based on Decision of the General Meeting of Shareholders dated May 31, 2024 as stated in notarial deed by Deed No. 69 from Ashoya Ratam, SH., M.Kn., Shareholders determine the use of the Company's net for the 2023 Fiscal Year, totalling Rp2,010,328, as follows:*

*a) Cash dividend of 70% net profit or a total of Rp 1,407,223 or 17.0562 per share (full amount).*
*b) Special Dividend of 5% of net profit or a total of Rp100,524 or Rp1.2184 per share (full amount).*
*c) Determined general reserves of 2% of net profit amounted Rp40,207*
*d) Determined retained earning at 23% of net profit amounted Rp462,374.*

*There is a difference between the dividends distributed and the results of the decision of the General Meeting of Shareholders amounting to IDR 3,466 which is caused by the difference in the number of shares outstanding at the date of the General Meeting of Shareholders and the cum date dividend because the company buyback 189,650,900 shares.*

*Based on Decision of the General Meeting of Shareholders dated April 14, 2023 as stated in notarial deed by Deed No. 37 from Ashoya Ratam, SH., M.Kn., Shareholders determine the use of the Company's net for the 2022 Fiscal Year, totalling Rp1,785,068, as follows:*

*a) Cash dividend of 70% net profit or a total of Rp 1,249,548 or 15.1178 per share (full amount).*
*b) Special Dividend of 29% of net profit or a total of Rp517,671 or Rp6.2631 per share (full amount).*
*c) Determined general reserves of 1% of net profit amounted Rp17,849*

## 30. PENDAPATAN / *30. REVENUE*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Pendapatan sewa menara telekomunikasi** | | | ***Revenue of telecommunication tower lease*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Telekomunikasi Selular | 4.945.574 | 4.813.610 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 178.150 | 133.641 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Infrastruktur Indonesia | 31.987 | - | *PT Telkom Infrastruktur Indonesia* |
| PT PP (Persero) Tbk | 1.539 | 855 | *PT PP (Persero) Tbk* |
| PT Telkom Satelit Indonesia | 908 | - | *PT Telkom Satelit Indonesia* |
| PT Telekomunikasi Indonesia International S.A. | 375 | 103 | *PT Telekomunikasi Indonesia International S.A.* |
| PT PP Energi | 180 | 180 | *PT PP Energi* |
| PT PP Properti Tbk | 120 | - | *PT PP Properti Tbk* |
| PT PP Urban | 66 | 47 | *PT PP Urban* |
| PT PP Infrastruktur | 60 | 60 | *PT PP Infrastruktur* |
| PT PP Presisi Tbk | 16 | - | *PT PP Presisi Tbk* |
| Subtotal pihak berelasi | 5.158.975 | 4.948.496 | *Subtotal related parties* |
| Pihak ketiga | 3.471.161 | 3.095.615 | *Third parties* |
| Subtotal | 8.630.136 | 8.044.111 | *Subtotal* |
| **Pendapatan jasa konstruksi** | | | ***Revenue of construction services*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 436.508 | 597.620 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Infrastruktur Indonesia | 161.347 | - | *PT Telkom Infrastruktur Indonesia* |
| PT Telekomunikasi Selular | 7.843 | 16.141 | *PT Telekomunikasi Selular* |
| PT Telkom Satelit Indonesia | 1.872 | - | *PT Telkom Satelit Indonesia* |
| Subtotal pihak berelasi | 607.570 | 613.761 | *Subtotal related parties* |
| Pihak ketiga | 31.748 | 10.512 | *Third parties* |
| Subtotal | 639.318 | 624.273 | *Subtotal* |
| **Pendapatan jasa dan sewa Listrik** | | | ***Revenue of service and electricity lease*** |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Telekomunikasi Selular | 7.494 | 11.245 | *PT Telekomunikasi Selular* |
| Subtotal pihak berelasi | 7.494 | 11.245 | *Subtotal related parties* |
| Pihak ketiga | 30.838 | 4.171 | *Third parties* |
| Subtotal | 38.332 | 15.416 | *Subtotal* |
| **Total** | **9.307.786** | **8.683.800** | ***Total*** |

## 30. PENDAPATAN (lanjutan) / *30. REVENUE (continued)*

Jasa listrik merupakan jasa penyediaan tenaga listrik pada menara telekomunikasi.

*Electrical services are services that provide electricity to telecommunications towers.*

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.

*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.*

Manajemen mengharapkan bahwa sebagian besar harga transaksi yang dialokasikan untuk kontrak yang belum dipenuhi pada tanggal 31 Desember 2024 akan diakui sebagai pendapatan non-sewa tower pada periode pelaporan berikutnya. Kewajiban kinerja yang belum dipenuhi pada tanggal 31 Desember 2024, yang manajemen harapkan dapat direalisasikan dalam satu tahun adalah Rp66.217 dan lebih dari satu tahun adalah Rp219.724.

*Management expects that most of the allocated transaction prices for contracts which have not been fulfilled as of December 31, 2024 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, 2024, which management hopes to realize in one year is Rp66,217 and more than one year is Rp219,724.*

Lihat Catatan 39 untuk informasi pihak-pihak berelasi.

*Refer to Note 39 for related parties information.*

Selama tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, rincian penjualan dari pelanggan dengan total penjualan kumulatif individual masing-masing melebihi 10% dari total pendapatan konsolidasian adalah sebagai berikut:

*During the year ended December 31, 2024 and 2023 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* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Pelanggan** | | | ***Customers*** |
| PT Telekomunikasi Selular | 4.960.911 | 4.840.996 | *PT Telekomunikasi Selular* |
| PT Indosat Tbk. | 1.825.250 | 1.697.908 | *PT Indosat Tbk.* |
| PT XL Axiata Tbk. | 1.131.426 | 969.382 | *PT XL Axiata Tbk.* |
| **Persentase terhadap total pendapatan konsolidasi** | | | ***Percentage to total consolidated revenue*** |
| PT Telekomunikasi Selular | 53 % | 56 % | *PT Telekomunikasi Selular* |
| PT Indosat Tbk. | 20 % | 20 % | *PT Indosat Tbk.* |
| PT XL Axiata Tbk. | 12 % | 11 % | *PT XL Axiata Tbk.* |

## 31. PENYUSUTAN DAN AMORTISASI / *31. DEPRECIATION AND AMORTIZATION*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | **2024** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| Penyusutan aset tetap (catatan 11) | 1.850.328 | 1.689.161 | *Fixed assets depreciation (note 11)* |
| Rugi penurunan (pemulihan) nilai aset tetap | (2.534) | 9.026 | *Impairment loss (recovery) of fixed assets* |
| **Total** | **1.847.794** | **1.698.187** | ***Total*** |
| Amortisasi aset hak-guna (catatan 12) | 1.396.040 | 1.327.314 | *Right-of-use amortization (note 12)* |
| Amortisasi aset takberwujud (catatan 13) | 123.788 | 122.146 | *Intangible assets amortization (note 13)* |
| Amortisasi sewa tanah | 101.708 | 115.640 | *Land rent amortization* |
| Amortisasi lain-lain | 47.351 | 43.081 | *Others amortization* |
| **Total** | **1.668.887** | **1.608.181** | ***Total*** |

## 32. KONSTRUKSI DAN MANAJEMEN PROYEK / *32. CONSTRUCTION AND PROJECT MANAGEMENT*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | **2024** | **2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)*** | |
| Manajemen proyek | 442.317 | 370.064 | *Project management* |
| Konstruksi | 83.259 | 137.935 | *Construction* |
| **Total** | **525.576** | **507.999** | ***Total*** |

Selama tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, 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, 2024 and 2023, there were no purchases made from any single supplier with a cumulative amount exceeding 10% of the total consolidated revenue.*

## 33. PERENCANAAN, OPERASIONAL DAN PEMELIHARAAN MENARA TELEKOMUNIKASI

## *33. PLANNING, OPERATIONS AND MAINTENANCE OF TELECOMMUNICATION TOWER*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Pemeliharaan dan perbaikan menara telekomunikasi | 358.020 | 353.093 | *Maintenance and repair of telecommunication tower* |
| Jasa dan sewa listrik | 42.141 | 48.204 | *Services and electricity rental* |
| Pajak properti | 38.606 | 32.380 | *Tax of properties* |
| Retribusi | - | 80.650 | *Retribution* |
| **Total** | **438.767** | **514.327** | ***Total*** |

Selama tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, 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, 2024 and 2023, there were no purchases made from any single supplier with a cumulative amount exceeding 10% of the total consolidated revenue.*

## 34. BEBAN UMUM DAN ADMINISTRASI

## *34. GENERAL AND ADMINISTRATIVE EXPENSES*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Umum | 86.687 | 75.038 | *General* |
| Profesional dan konsultan | 54.949 | 44.674 | *Professional & consultant* |
| Pemasaran | 50.618 | 47.387 | *Marketing* |
| Peralatan kantor | 41.910 | 39.032 | *Office equipment* |
| Outsourcing | 34.865 | 36.452 | *Outsourcing* |
| Pelatihan, pendidikan, dan rekrutmen | 24.054 | 25.113 | *Training and recruitment* |
| Beban administrasi lainnya | 15.848 | 16.082 | *Others administration expense* |
| Transportasi dan akomodasi | 13.456 | 14.431 | *Transportation & accomodation* |
| **Total** | **322.387** | **298.209** | ***Total*** |

## 35. BEBAN KOMPENSASI KARYAWAN / *35. EMPLOYEE COMPENSATION EXPENSES*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Insentif dan tunjangan lainnya | 119.189 | 105.649 | *Incentives and other benefit* |
| Gaji dan tunjangan | 105.141 | 107.090 | *Salaries and allowances* |
| Tunjangan pajak penghasilan karyawan | 49.109 | 45.662 | *Employee income tax allowance* |
| Saham Bonus | 5.042 | 7.626 | *Bonus Shares* |
| Perumahan | 12.073 | 10.837 | *Housing allowance* |
| Imbalan kerja karyawan | 8.861 | 8.090 | *Post-employment benefits* |
| **Total** | **299.415** | **284.954** | ***Total*** |

## 36. PENGHASILAN/(BEBAN) USAHA LAINNYA - NETO / *36. OTHER OPERATING INCOME/(EXPENSES) - NET*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| (Pembalikan)/penambahan cadangan kerugian kredit ekspektasian | (5.746) | 7.883 | *(Reversal)/addition of allowance for expected credit loss* |
| Kompensasi pada pelanggan | 1.314 | 956 | *Compensation for customer* |
| Lain-lain | 4.740 | 5.653 | *Others* |
| **Total** | **308** | **14.492** | ***Total*** |

## 37. BEBAN PENDANAAN / *37. FINANCE COSTS*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Pihak berelasi (Catatan 39) | | | *Related parties (Note 39)* |
| PT Bank Mandiri (Persero) Tbk. | 191.090 | 202.326 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Syariah Indonesia Tbk. | 126.662 | - | *PT Bank Syariah Indonesia Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 106.685 | 127.717 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 34.502 | - | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| Pihak ketiga | 732.107 | 855.062 | *Third parties* |
| **Total** | **1.191.046** | **1.185.105** | ***Total*** |

## 38. PERPAJAKAN / *38. TAXATION*

### a. Pajak dibayar di muka / *a. Prepaid taxes*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Pajak pertambahan nilai - neto | | | *Value added taxes - net* |
| Perseroan | 47.200 | 478.469 | *The Company* |
| Entitas anak | 33.199 | 55.106 | *Subsidiaries* |
| Pajak final | | | *Final tax* |
| Entitas anak | 18.143 | - | *Subsidiaries* |
| Pajak penghasilan - karyawan | | | *Income tax - employee* |
| Perseroan | 6.632 | - | *The Company* |
| Entitas anak | 59 | - | *Subsidiaries* |
| **Total** | **105.233** | **533.575** | ***Total*** |

### b. Taksiran Tagihan Pajak / *b. Claim for Tax Refund*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* | |
|---|---|---|---|
| Perseroan | | | *The Company* |
| Pajak penghasilan badan - 2023 | 44.664 | 44.664 | *Corporate Income tax - 2023* |
| Entitas anak | | | *Subsidiaries* |
| Pajak penghasilan badan - 2023 | 3.653 | 3.653 | *Corporate Income tax - 2023* |
| **Total** | **48.317** | **48.317** | ***Total*** |

## 38 PERPAJAKAN (lanjutan) / *38 TAXATION (continued)*

### c. Utang Pajak / *c. Taxes Payable*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Perseroan | | | *The Company* |
| PPN atas Pemungutan Pajak ("WAPU") | 35.106 | 33.085 | *VAT - Tax collector* |
| Pajak penghasilan | | | *Income tax* |
| Pasal 4(2) | 22.716 | 26.005 | *Article 4(2)* |
| Pasal 21 | - | 8.111 | *Article 21* |
| Pasal 23 | 681 | 178 | *Article 23* |
| Pasal 25 | 6.562 | 3.890 | *Article 25* |
| Estimasi pajak penghasilan badan | 13.782 | - | *Estimated Corporate Income tax* |
| **Subtotal** | **78.847** | **71.269** | **Subtotal** |
| Entitas Anak | | | *Subsidiaries* |
| Pajak penghasilan | | | *Income tax* |
| Pasal 4(2) | 132 | 823 | *Article 4(2)* |
| Pasal 21 | 81 | 739 | *Article 21* |
| Pasal 23 | 2.667 | 621 | *Article 23* |
| Estimasi pajak penghasilan badan | 4.016 | 712 | *Estimated Corporate Income tax* |
| **Subtotal** | **6.896** | **2.895** | **Subtotal** |
| **Total** | **85.743** | **74.164** | **Total** |

## 38 PERPAJAKAN (lanjutan) / *38 TAXATION (continued)*

### d. Beban Pajak / *d. Tax Expense*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Perseroan: | | | *The Company:* |
| Beban pajak kini | 114.449 | 57.871 | *Current tax expense* |
| Beban pajak tangguhan | 11.599 | 43.972 | *Deferred tax expense* |
| **Subtotal** | **126.048** | **101.843** | ***Subtotal*** |
| Entitas anak: | | | *Subsidiaries:* |
| Beban pajak kini | 35.028 | 30.451 | *Current tax expense* |
| (Penghasilan)/ beban pajak tangguhan | (3.752) | 10 | *Deferred tax (income)/ expense* |
| **Subtotal** | **31.276** | **30.461** | ***Subtotal*** |
| Konsolidasian: | | | *Consolidated:* |
| Beban pajak kini | 149.477 | 88.322 | *Current tax expense* |
| Beban pajak tangguhan | 7.847 | 43.982 | *Deferred tax expense* |
| **Beban pajak - neto** | **157.324** | **132.304** | ***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 | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Laba sebelum beban pajak penghasilan badan | 2.261.320 | 2.153.862 | *Income before corporate income tax expense* |
| Dampak penyesuaian proforma atas laba tahun berjalan | 2.683 | (15.610) | *Effect of proforma adjustment on current year income* |
| Laba sebelum pajak entitas anak dan eliminasi konsolidasi antar Perusahaan | (204.297) | (179.457) | *Income before tax expense of subsidiaries and elimination of consolidations between on Companies* |
| Laba sebelum beban pajak penghasilan badan Perseroan | 2.059.706 | 1.958.795 | *Income before tax expense of the Company* |
| Dikurangi: | | | *Less:* |
| Penghasilan/pendapatan yang telah dikenakan pajak final | (6.691.414) | (6.056.994) | *Revenue/income subjected to final tax* |
| **Subtotal** | **(4.631.708)** | **(4.098.199)** | ***Subtotal*** |

## 38 PERPAJAKAN (lanjutan) / *38 TAXATION (continued)*

### e. Rekonsiliasi Fiskal (lanjutan) / *e. Fiscal Reconciliation (continued)*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Perbedaan temporer: | | | *Temporary differences:* |
| Aset hak-guna | 10.469 | 52.680 | *Right of-use assets* |
| Amortisasi aset takberwujud | (5.210) | 6.065 | *Amortization of intangible assets* |
| Beban penyisihan piutang non usaha | (350) | 1.871 | *Allowance for non-trade receivable* |
| Cadangan pembayaran berbasis saham | 1.014 | 1.827 | *Reserve shared base payment* |
| Liabilitas imbalan kerja | (218) | 191 | *Employee benefits liabilities* |
| Penyusutan aset tetap | (194.375) | (393.745) | *Fixed assets depreciation* |
| Penyisihan cadangan kerugian kredit ekspektasian kas dan setara kas | (3) | (28) | *Allowance for expected credit loss of cash and cash equvalents* |
| Penyisihan cadangan kerugian kredit ekspektasian piutang usaha | (1.281) | - | *Allowance for addition expected credit loss of trade receivable* |
| **Subtotal** | **(189.954)** | **(331.139)** | ***Subtotal*** |
| Perbedaan permanen: | | | *Permanent differences:* |
| Beban atas penghasilan/ pendapatan yang telah dikenakan pajak final | 5.141.577 | 4.360.692 | *Expenses on revenue/income subjected to final tax* |
| Biaya bunga yang tidak bisa dikurangkan | 14.586 | 22.322 | *Non-deductible interest charges* |
| Beban yang tidak dapat dikurangkan - neto | 183.118 | 307.943 | *Non-deductible expenses - net* |
| **Subtotal** | **5.339.281** | **4.690.957** | ***Subtotal*** |
| **Laba kena pajak** | **517.619** | **261.619** | ***Taxable Income*** |
| Beban pajak kini: | | | *Current tax expense:* |
| Perseroan | 113.876 | 57.556 | *The Company* |
| Beban pajak atas SKPKB PPh 22 Perusahaan | 573 | - | *Tax expense on SKPKB PPh 22 Company* |
| Entitas anak | 35.028 | 30.451 | *Subsidiaries* |
| **Total beban pajak kini** | **149.477** | **88.007** | ***Total current tax expense*** |
| Dikurangi: | | | *Less:* |
| Pajak penghasilan dibayar dimuka | | | *Prepaid income taxes* |
| Perseroan | (100.094) | (102.220) | *The Company* |
| Entitas anak | (31.012) | (33.392) | *Subsidiaries* |
| **Total** | **(131.106)** | **(135.612)** | ***Total*** |
| (Taksiran tagihan pajak)/utang pajak penghasilan tahun berjalan | | | *(Claim for tax refund)/income tax payable for the current year* |
| Perseroan | 13.782 | (44.664) | *The Company* |
| Entitas anak | 4.016 | (2.941) | *Subsidiaries* |

## 38. 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:

## *38. 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,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| Laba sebelum beban pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 2.261.320 | 2.153.862 | *Consolidated Income before corporate income tax expense per statement of profit or loss and other comprehensive income* |
| Beban pajak dihitung dengan tarif 22% | 497.490 | 473.850 | *Tax expense calculated at statutory rate of 22%* |
| Pengaruh pajak atas beda tetap | 1.254.002 | 1.037.571 | *Tax effect on the permanent differences* |
| Pendapatan final | (1.565.057) | (1.348.832) | *Revenues subject to final tax* |
| Penyesuaian tarif pajak dan rasio persentase final dan non final | (29.684) | (30.600) | *Adjustments on tax rate and ratio on final and non-final percentage* |
| Penyesuaian beban pajak tahun sebelumnya | 573 | 315 | *Adjustments on tax expense previous year* |
| **Jumlah beban pajak penghasilan** | **157.324** | **132.304** | ***Total income tax expense*** |

## 38 PERPAJAKAN (lanjutan)

## *38 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, 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** | | | | | | ***Subsidiaries*** |
| **Aset pajak tangguhan** | **112** | **(2.544)** | **-** | **6.297** | **3.865** | ***Deferred tax assets*** |

## 38. PERPAJAKAN (lanjutan) / *38. 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, 2023* | | | | |
|---|---|---|---|---|---|
| | 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 | (59.374) | (56.884) | - | (116.258) | *Fixed assets* |
| Aset takberwujud | (9.591) | 4.851 | - | (4.740) | *Intangible assets* |
| Pembentukan cadangan kerugian kredit ekspektasian piutang | 5.134 | (1.153) | - | 3.981 | *Amortization of impairment losses of receivables* |
| Liabilitas imbalan kerja karyawan | 806 | (204) | (101) | 501 | *Employee benefits liabilities* |
| Aset tetap dari akuisisi | (49.932) | 15.415 | - | (34.517) | *Fixed assets from acquisitions* |
| Pembentukan cadangan kerugian kredit ekspektasian kas dan setara kas | 10 | (9) | - | 1 | *Amortization of impairment losses cash and cash equivalents* |
| Aset hak-guna | (149.089) | 45.055 | - | (104.034) | *Right-of-use asset* |
| Cadangan pembayaran berbasis saham | 301 | 164 | - | 465 | *Share-based payment reserve* |
| Liabilitas sewa | 171.593 | (50.936) | - | 120.657 | *Lease liabilities* |
| Beban penyisihan Uang muka aset tetap | 339 | (103) | - | 236 | *Provision for advances for fixed assets* |
| Beban penyisihan Piutang non usaha | 550 | (168) | - | 382 | *Allowance for non-trade receivable* |
| **Liabilitas pajak tangguhan** | **(89.253)** | **(43.972)** | **(101)** | **(133.326)** | ***Deferred tax liabilities*** |
| **Entitas Anak** | | | | | ***Subsidiaries*** |
| **Aset pajak tangguhan** | **122** | **(10)** | **-** | **112** | ***Deferred tax assets*** |

## 38. PERPAJAKAN (lanjutan)

### h. Hal Pajak Lainnya

Pada tanggal 25 November 2024, Perseroan menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") atas hasil pemeriksaan dari Direktorat Jenderal Pajak (“DJP”) dari Pajak Penghasilan Badan untuk tahun pajak 2022 kurang bayar sebesar Rp119.569 menjadi kurang bayar sebesar Rp119.973. Perseroan telah membebankan selisih sebesar Rp404 dan beban bunga Rp169 sehingga perusahaan membebankan Rp573 dalam laporan laba rugi tahun 2024.

Pada tanggal 24 Oktober 2023, Perseroan menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") atas hasil pemeriksaan dari Direktorat Jenderal Pajak (“DJP”) dari Pajak Penghasilan Badan untuk tahun pajak 2021 kurang bayar sebesar Rp163.831 menjadi kurang bayar sebesar Rp163.980. Perseroan telah membebankan selisih sebesar Rp149 dan beban bunga Rp58 dalam laporan laba rugi tahun 2023.

Pada tanggal 24 Oktober 2023, Perseroan menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") dari hasil pemeriksaan dari Direktorat Jenderal Pajak (“DJP”) atas kurang bayar Pajak Penghasilan Badan untuk tahun pajak 2019 kurang bayar sebesar Rp225.313 menjadi kurang bayar sebesar Rp225.479. Perseroan telah membebankan selisih sebesar Rp166 and interest expense Rp72 dalam laporan laba rugi tahun 2023.

**SPT PPN 2024**

- PPN masa Maret 2024 sebesar Rp11.415 telah diterima pengembalian sebesar Rp11.230 pada Juli 2024. Perseroan telah membebankan selisih sebesar Rp185 sebagai bagian dari “Beban lain-lain”.

## *38. TAXATION (continued)*

### *h. Other Tax Matters*

*On November 25, 2024, the Company received a Tax Underpayment Assessment Letter ("SKPKB") based on the results of an audit from the Directorate General of Taxes (“DJP”) of Corporate Income Tax for the 2022 fiscal year, an underpayment of Rp119,973 to an underpayment of Rp119,569. The Company has charged the difference of Rp404 and interest expense of Rp169, so the Company charged Rp573 in the 2024 statement of profit or loss.*

*On October 24 2023, the Company received a Tax Underpayment Assessment Letter based on the audit results from the Directorate General of Taxes regarding the underpayment of Corporate Income Tax for the 2021 tax year of Ro163,831 to an underpayment of Rp163,980. The company has charged a difference of Rp149 and interest expense Rp58 in the statement of profit or loss 2023.*

*On October 24 2023, the Company received a Tax Underpayment Assessment Letter base on audit results from the Directorate General of Taxes regarding underpayment Corporate Income Tax for the 2019 tax year underpayment of Rp225,313 to an underpayment of Rp225,479. The company has charged the difference of Rp166 and interest expense Rp72 in the statement of profit or loss 2023.*

***VAT Tax return 2024***

- *VAT for the period of March 2024 amounting to Rp11,415 has been received a refund amounting Rp11,230 in July 2024. The company has charged the difference of Rp185 as part of “Other expenses”.*

## 38. PERPAJAKAN (lanjutan)

### h. Hal Pajak Lainnya (lanjutan)

**SPT PPN 2023**

- PPN masa Juni 2023 sebesar Rp248.278 telah diterima pengembalian sebesar Rp248.171 pada Januari 2024. Perseroan telah membebankan selisih sebesar Rp107 sebagai bagian dari “Beban lain-lain”
- .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”.

**SPT PPN 2022**

- PPN masa Mei 2022 sebesar Rp4.975 telah diterima pengembalian sebesar Rp4.972 pada Februari 2023. Perseroan telah membebankan selisih sebesar Rp3 sebagai bagian dari “Beban lain-lain”.
- PPN masa Juni 2022 sebesar Rp14.359 telah diterima pengembalian sebesar Rp14.334 pada Februari 2023. Perseroan telah membebankan selisih sebesar Rp25 sebagai bagian dari “Beban lain-lain”.
- PPN masa Agustus 2022 sebesar Rp15.658 telah diterima pengembalian sebesar Rp13.900 pada Januari 2023. Perseroan telah membebankan selisih sebesar Rp1.758 sebagai bagian dari “Beban lain-lain”.
- PPN masa September 2022 sebesar Rp16.165 telah diterima pengembalian sebesar Rp10.027 pada Januari 2023. Perseroan telah membebankan selisih sebesar Rp6.138 sebagai bagian dari “Beban lain-lain”.

## *38. TAXATION (continued)*

### *h. Other Tax Matters (continued)*

***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.The Company charged the remaining amount of Rp107 as part of "Other expenses".*
- *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".*

***VAT Tax return 2022***

- *VAT for the period of Mei 2022 amounting to Rp4,975 has been received a refund amounting Rp4,972 in February 2023. The Company charged the remaining amount of Rp3 as part of "Other expenses".*
- *VAT for the period of June 2022 amounting to Rp14,359 has been received a refund amounting Rp14,334 in February 2023. The Company charged the remaining amount of Rp25 as part of "Other expenses".*
- *VAT for the period of August 2022 amounting to Rp15,658 has been received a refund amounting Rp13,900 on January, 2023. The Company charged the remaining amount of Rp1,758 as part of "Other expenses".*
- *VAT for the period of September 2022 amounting to Rp16,165 has been received a refund amounting Rp10,027 on January, 2023. The Company charged the remaining amount of Rp6,138 as part of "Other expenses".*

## 38. PERPAJAKAN (lanjutan)

### h. Hal Pajak Lainnya (lanjutan)

**SPT PPN 2021**

- PPN masa Oktober 2021 sebesar Rp9.427 telah diterima pengembalian sebesar Rp9.421 pada November 2023. Perseroan telah membebankan selisih sebesar Rp6 sebagai bagian dari “Beban lain-lain”.
- PPN masa November 2021 sebesar Rp36.612 telah diterima pengembalian sebesar Rp36.585 pada November 2023. Perseroan telah membebankan selisih sebesar Rp27 sebagai bagian dari “Beban lain-lain”.
- PPN masa Desember 2021 sebesar Rp43.688 telah diterima pengembalian sebesar Rp43.657 pada November 2023. Perseroan telah membebankan selisih sebesar Rp31 sebagai bagian dari “Beban lain-lain”.

## *38. TAXATION (continued)*

### *h. Other Tax Matters (continued)*

***VAT Tax return 2021***

- *VAT for the period of August 2021 amounting to Rp9,427 has been received a refund amounting Rp9,421 on November 2023. The Company charged the remaining amount of Rp6 as part of "Other expenses".*
- *VAT for the period of November 2021 amounting to Rp36,612 has been received a refund amounting Rp36,585 on November 2023. The Company charged the remaining amount of Rp27 as part of "Other expenses".*
- *VAT for the period of August 2021 amounting to Rp43,688 has been received a refund amounting Rp43,657 on November 2023. The Company charged the remaining amount of Rp31 as part of "Other expenses".*

## 39 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.

## *39 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 not be the same as other transactions conducted 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.*

Pihak berelasi Grup adalah sebagai berikut:

*The Group's related parties are as follows:*

| Pihak Berelasi/ *Related Parties* | Sifat Hubungan/ *Nature of Relationships* | 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 Graha Sarana Duta ("GSD") | Entitas sepengendali/ *Entity under common control* | Sewa gedung/ *Building rental* |

## 39. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Pihak berelasi Grup adalah sebagai berikut: (lanjutan)

## *39. 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* | *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 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, land lease, fixed assets intangible assets, operating expense,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* |
| 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 menara telekomunikasi *Telecommunication tower health services* |

## 39 SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Pihak berelasi Grup adalah sebagai berikut: (lanjutan)

## *39 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* | *Transaksi/Nature of Transaction* |
|---|---|---|
| PT Persada Sokka Tama ("PST") | Entitas sepengendali/ *Entity 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 asset 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* |
| 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 solusi transaksi digital/ *Digital transaction solution services* |
| PT PP Infrastruktur ("PP INFRA") | Entitas sepengendali/ *Entity under common control* | Piutang usaha, pendapatan/ *Accounts receivable, revenue* |
| PT PP (Persero) Tbk | Entitas sepengendali/ *Entity under common control* | Piutang usaha, pendapatan/ *Accounts receivable, revenue* |
| PT PP Properti Tbk ("PP Properti") | Entitas sepengendali/ *Entity under common control* | Piutang usaha, pendapatan/ *Accounts receivable, revenue* |
| PT PP Energi ("PP ENERGI") | Entitas sepengendali/ *Entity under common control* | Piutang usaha, pendapatan/ *Accounts receivable, revenue* |
| PT PP Urban ("PP Urban") | Entitas sepengendali/ *Entity under common control* | Piutang usaha, pendapatan/ *Accounts receivable, revenue* |
| PT PP Presisi Tbk ("PT PP Presisi") | Entitas sepengendali/ *Entity under common control* | Piutang usaha, pendapatan/ *Accounts receivable, revenue* |
| Dewan Komisaris dan Direksi/ *Board of Commissioners and Directors* | Manajemen Kunci/ *Key Management* | Imbalan jangka pendek/ *Short-term benefit* |

## 39. 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:

## *39. 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, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **Kas dan setara kas** | | | ***Cash and cash equivalent*** |
| **Bank** | | | ***Cash in banks*** |
| PT Bank Mandiri (Persero) Tbk. | 447.350 | 415.450 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 53.940 | 4.365 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 41.399 | 52.838 | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| PT Bank Syariah Indonesia Tbk. | 30 | 17 | *PT Bank Syariah Indonesia Tbk.* |
| **Deposito berjangka** | | | ***Time deposits*** |
| PT Bank Rakyat Indonesia (Persero) Tbk. | - | 20.000 | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| **Subtotal kas dan setara kas** | **542.719** | **492.670** | ***Subtotal cash and cash equivalent*** |
| **Piutang Usaha** | | | ***Trade receivables*** |
| PT Telekomunikasi Selular | 901.436 | 914.997 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 242.762 | 350.132 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Infrastruktur Indonesia | 112.549 | - | *PT Telkom Infrastruktur Indonesia* |
| PT Telkom Satelit Indonesia | 908 | - | *PT Telkom Satelit Indonesia* |
| PT PP (Persero) Tbk | 565 | 608 | *PT PP (Persero) Tbk* |
| PT Telekomunikasi Indonesia Internasional | 204 | 103 | *PT Telekomunikasi Indonesia Internasional* |
| PT PP Properti Tbk | 117 | - | *PT PP Properti Tbk* |
| PT PP Energi | 83 | 33 | *PT PP Energi* |
| PT PP Infrastruktur | 35 | 83 | *PT PP Infrastruktur* |
| PT PP Urban | 22 | 18 | *PT PP Urban* |
| PT PP Presisi Tbk | 18 | - | *PT PP Presisi Tbk* |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (4.736) | (12.177) | *Less: Allowance for expected credit loss* |
| **Subtotal piutang usaha** | **1.253.963** | **1.253.797** | ***Subtotal trade receivables*** |

## 39. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *39. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### a. Aset (lanjutan) / *a. Assets (continued)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **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. | 26.791 | - | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Digital Aplikasi Solusi | 1.782 | - | *PT Digital Aplikasi Solusi* |
| PT Graha Sarana Duta | 493 | 493 | *PT Graha Sarana Duta* |
| PT Sarana Usaha Sejahtera Insanpalapa | 320 | - | *PT Sarana Usaha Sejahtera Insanpalapa* |
| **Subtotal beban dibayar dimuka** | **29.386** | **493** | ***Subtotal prepaid expenses*** |
| **Aset lancar lainnya** | | | ***Other current assets*** |
| PT Telekomunikasi Selular | 200.447 | 124.485 | *PT Telekomunikasi Selular* |
| PT Infrastruktur Telekomunikasi Indonesia | 5.506 | 7.249 | *PT Infrastruktur Telekomunikasi Indonesia* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk | 3.862 | 704 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk* |
| Dikurangi: Cadangan kerugian kredit ekspektasian | (5.506) | (7.249) | *Less: Allowance for expected credit loss* |
| **Subtotal aset lancar lainnya** | **204.309** | **125.189** | ***Subtotal other current assets*** |

## 39. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *39. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### a. Aset (lanjutan) / *a. Assets (continued)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **Aset tetap** | | | ***Fixed assets*** |
| PT Telekomunikasi Selular | 17.753.145 | 18.366.321 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 668.933 | 701.413 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Akses | 455.606 | 862.565 | *PT Telkom Akses* |
| PT Sigma Cipta Caraka | 6.622 | 4.960 | *PT Sigma Cipta Caraka* |
| PT Infomedia Solusi Humanika | 4.667 | 2.613 | *PT Infomedia Solusi Humanika* |
| PT PINS | 1.540 | - | *PT PINS* |
| PT Sarana Usaha Sejahtera Insanpalapa | 988 | 655 | *PT Sarana Usaha Sejahtera Insanpalapa* |
| PT Digital Aplikasi Solusi | 980 | 11.642 | *PT Digital Aplikasi Solusi* |
| PT Infomedia Nusantara | 880 | - | *PT Infomedia Nusantara* |
| PT Telkom Landmark Tower | 770 | 601 | *PT Telkom Landmark Tower* |
| PT Infrastruktur Telekomunikasi Indonesia | - | 1.743 | *PT Infrastruktur Telekomunikasi Indonesia* |
| PT Graha Sarana Duta | - | 400 | *PT Graha Sarana Duta* |
| **Subtotal aset tetap** | **18.894.131** | **19.952.913** | ***Subtotal fixed assets*** |
| **Aset hak-guna** | | | ***Right-of-use assets*** |
| PT Telekomunikasi Selular | 1.959.114 | 2.267.838 | *PT Telekomunikasi Selular* |
| PT Telkom Landmark Tower | 105.703 | 120.509 | *PT Telkom Landmark Tower* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 25.850 | 79.473 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Graha Sarana Duta | 1.226 | 2.938 | *PT Graha Sarana Duta* |
| **Subtotal aset hak-guna** | **2.091.893** | **2.470.758** | ***Subtotal fixed assets*** |
| **Asset 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 | 31.500 | 288.000 | *PT Telekomunikasi Selular* |
| PT Telkom Landmark Tower | 417 | - | *PT Telkom Landmark Tower* |
| PT Sarana Usaha Sejahtera Insanpalapa | 350 | 350 | *PT Sarana Usaha Sejahtera Insanpalapa* |
| **Subtotal aset tidak lancar lainnya** | **32.267** | **288.350** | ***Subtotal other non-current assets*** |
| **Total** | **23.051.226** | **24.584.170** | ***Total*** |
| **Persentase terhadap total aset** | **39,65 %** | **42,92 %** | ***Percentage to total assets*** |

## 39 SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *39 BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### b. Liabilitas / *b. Liabilities*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **Utang usaha** | | | ***Trade payables*** |
| PT Telkom Akses | 167.451 | 308.070 | *PT Telkom Akses* |
| PT Infomedia Nusantara | 5.390 | - | *PT Infomedia Nusantara* |
| PT Sigma Cipta Caraka | 2.357 | 1.089 | *PT Sigma Cipta Caraka* |
| PT PINS Indonesia | 1.540 | - | *PT PINS Indonesia* |
| PT Telkom Landmark Tower | 770 | 191 | *PT Telkom Landmark Tower* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 141 | 141 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Administrasi Medika | 37 | 37 | *PT Administrasi Medika* |
| PT Graha Sarana Duta | 15 | 665 | *PT Graha Sarana Duta* |
| PT Infrastruktur Telekomunikasi Indonesia | - | 1.743 | *PT Infrastruktur Telekomunikasi Indonesia* |
| PT Digital Aplikasi Solusi | - | 10.662 | *PT Digital Aplikasi Solusi* |
| **Subtotal utang usaha** | **177.701** | **322.598** | ***Subtotal trade payables*** |
| **Beban yang masih harus dibayar** | | | ***Accrued expenses*** |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 40.083 | 41.973 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Bank Mandiri (Persero) Tbk. | 26.202 | 995 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 14.359 | 11.283 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Graha Sarana Duta | 9.997 | 4.905 | *PT Graha Sarana Duta* |
| PT Telkom Akses | 4.416 | 391 | *PT Telkom Akses* |
| PT Bank Syariah Indonesia Tbk. | 3.553 | - | *PT Bank Syariah Indonesia Tbk.* |
| PT Telekomunikasi Selular | 2.611 | 2.611 | *PT Telekomunikasi Selular* |
| PT Infomedia Nusantara | 1.353 | 204 | *PT Infomedia Nusantara* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 991 | - | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| PT Sarana Usaha Sejahtera Insanpalapa | 903 | 1.954 | *PT Sarana Usaha Sejahtera Insanpalapa* |
| PT Sigma Cipta Caraka | 607 | 26 | *PT Sigma Cipta Caraka* |
| PT Telkom Landmark Tower | 514 | 328 | *PT Telkom Landmark Tower* |
| PT Infrastruktur Telekomunikasi Indonesia | 192 | - | *PT Infrastruktur Telekomunikasi Indonesia* |
| PT Metra Digital Media | 100 | - | *PT Metra Digital Media* |
| PT Multimedia Nusantara | 29 | - | *PT Multimedia Nusantara* |
| PT Administrasi Medika | 4 | 4 | *PT Administrasi Medika* |
| **Subtotal beban yang masih harus dibayar** | **105.914** | **64.674** | ***Subtotal accrued expenses*** |

## 39 SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

## *39 BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### b. Liabilitas (lanjutan)

### *b. Liabilities (continued)*

| | 31 Desember/ *December 31, 2024* | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| **Liabilitas kontrak** | | | ***Contract liabilities*** |
| PT Telekomunikasi Selular | 115.256 | 362.923 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 5.455 | 17.379 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telekomunikasi Indonesia Internasional | 134 | - | *PT Telekomunikasi Indonesia Internasional* |
| **Subtotal liabilitas kontrak** | **120.845** | **380.302** | ***Subtotal contract liabilities*** |
| **Pinjaman jangka pendek** | | | ***Short-term loans*** |
| PT Bank Mandiri (Persero) Tbk. | 3.219.000 | 3.450.000 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 1.000.000 | - | *PT Bank Negara Indonesia (Persero) Tbk.* |
| **Subtotal pinjaman jangka pendek** | **4.219.000** | **3.450.000** | ***Subtotal short-term loans*** |
| **Pinjaman jangka panjang** | | | ***Long-term loans*** |
| PT Bank Syariah Indonesia Tbk. | 2.083.247 | 1.399.999 | *PT Bank Syariah Indonesia Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 1.706.353 | 1.458.334 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 929.727 | - | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| PT Bank Mandiri (Persero) Tbk. | 548.295 | 776.642 | *PT Bank Mandiri (Persero) Tbk.* |
| PT PP Infrastruktur | - | 13.657 | *PT PP Infrastruktur* |
| **Subtotal pinjaman jangka panjang** | **5.267.622** | **3.648.632** | ***Subtotal long-term loans*** |
| **Liabilitas sewa** | | | ***Lease liabilities*** |
| PT Sigma Cipta Caraka | 795.115 | 771.832 | *PT Sigma Cipta Caraka* |
| PT Graha Sarana Duta | 121.023 | 131.670 | *PT Graha Sarana Duta* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 57.344 | 66.658 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Landmark Tower | 9.483 | 9.516 | *PT Telkom Landmark Tower* |
| PT Telekomunikasi Selular | 342 | 642 | *PT Telekomunikasi Selular* |
| **Subtotal liabilitas sewa pembiayaan** | **983.307** | **980.318** | ***Subtotal lease liabilities*** |
| **Total** | **10.874.389** | **8.846.524** | ***Total*** |
| **Persentase terhadap total liabilitas** | **43,93 %** | **38,19 %** | ***Percentage to total liabilities*** |

## 39. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *39. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### c. Pendapatan / *c. Revenues*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Pendapatan sewa menara telekomunikasi** | | | ***Revenue of telecommunication tower lease*** |
| PT Telekomunikasi Selular | 4.945.574 | 4.813.610 | *PT Telekomunikasi Selular* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 178.150 | 133.641 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Infrastruktur Indonesia | 31.987 | - | *PT Telkom Infrastruktur Indonesia* |
| PT PP (Persero) Tbk | 1.539 | 855 | *PT PP (Persero) Tbk* |
| PT Telkom Satelit Indonesia | 908 | - | *PT Telkom Satelit Indonesia* |
| PT Telekomunikasi Indonesia Internasional | 375 | 103 | *PT Telekomunikasi Indonesia Internasional* |
| PT PP Energi | 180 | 180 | *PT PP Energi* |
| PT PP Properti Tbk | 120 | - | *PT PP Properti Tbk* |
| PT PP Urban | 66 | 47 | *PT PP Urban* |
| PT PP Infrastruktur | 60 | 60 | *PT PP Infrastruktur* |
| PT PP Presisi Tbk | 16 | - | *PT PP Presisi Tbk* |
| **Subtotal** | **5.158.975** | **4.948.496** | ***Subtotal*** |
| **Pendapatan jasa konstruksi** | | | ***Revenue of construction services*** |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 436.508 | 597.620 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Infrastruktur Indonesia | 161.347 | - | *PT Telkom Infrastruktur Indonesia* |
| PT Telekomunikasi Selular | 7.843 | 16.141 | *PT Telekomunikasi Selular* |
| PT Telkom Satelit Indonesia | 1.872 | - | *PT Telkom Satelit Indonesia* |
| **Subtotal** | **607.570** | **613.761** | ***Subtotal*** |
| **Pendapatan jasa dan sewa listrik** | | | ***Revenue of service and electricity lease*** |
| PT Telekomunikasi Selular | 7.494 | 11.245 | *PT Telekomunikasi Selular* |
| **Subtotal** | **7.494** | **11.245** | ***Subtotal*** |
| **Total** | **5.774.039** | **5.573.502** | ***Total*** |
| **Persentase terhadap total pendapatan** | **62,03 %** | **64,18 %** | ***Percentage to total revenue*** |

## 39. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *39. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### d. Beban / *d. Expenses*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Beban** | | | ***Expenses*** |
| PT Telkom Akses | 36.331 | 3.763 | *PT Telkom Akses* |
| PT Telekomunikasi Selular | 28.399 | 63.870 | *PT Telekomunikasi Selular* |
| PT Sarana Usaha Sejahtera Insanpalapa | 12.854 | 11.332 | *PT Sarana Usaha Sejahtera Insanpalapa* |
| PT Graha Sarana Duta | 11.844 | 9.208 | *PT Graha Sarana Duta* |
| Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk. | 10.693 | 66.751 | *Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk.* |
| PT Telkom Landmark Tower | 9.833 | 10.462 | *PT Telkom Landmark Tower* |
| PT Sigma Cipta Caraka | 8.821 | 10.146 | *PT Sigma Cipta Caraka* |
| PT Infomedia Nusantara | 8.740 | - | *PT Infomedia Nusantara* |
| PT Digital Aplikasi Solusi | 1.782 | - | *PT Metra Digital Media* |
| PT Multimedia Nusantara | 342 | 342 | *PT Multimedia Nusantara* |
| PT Metra Digital Media | 100 | 1 | *PT Metra Digital Media* |
| PT Infrastruktur Telekomunikasi Indonesia | (1.743) | - | *PT Infrastruktur Telekomunikasi Indonesia* |
| **Total** | **127.996** | **175.875** | ***Total*** |
| **Persentase terhadap total beban** | **2,48 %** | **3,51 %** | ***Percentage to total expenses*** |
| **Penghasilan keuangan** | | | ***Finance income*** |
| PT Bank Mandiri (Persero) Tbk. | 14.024 | 20.408 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 10.275 | 22.334 | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 1.254 | 3.949 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Syariah Indonesia Tbk. | 16 | - | *PT Bank Syariah Indonesia Tbk.* |
| PT Bank Pembangunan Daerah Jabar dan Banten | - | 16.531 | *PT Bank Pembangunan Daerah Jabar dan Banten* |
| **Total** | **25.569** | **63.222** | ***Total*** |
| **Persentase terhadap total penghasilan keuangan** | **71,73 %** | **44,32 %** | ***Percentage to total finance income*** |

## 39. SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan) / *39. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### d. Beban (lanjutan) / *d. Expenses (continued)*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Beban pendanaan** | | | ***Finance costs*** |
| PT Bank Mandiri (Persero) Tbk. | 191.090 | 202.326 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank Syariah Indonesia Tbk. | 126.662 | - | *PT Bank Syariah Indonesia Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 106.685 | 127.717 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 34.502 | - | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| **Total** | **458.939** | **330.043** | ***Total*** |
| **Persentase terhadap total beban pendanaan** | **38,83 %** | **27,85 %** | ***Percentage to total finance costs*** |

### e. Remunerasi yang dibayarkan kepada personil manajemen kunci Grup / *e. 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,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Remunerasi yang dibayarkan kepada personil manajemen kunci Grup** | **28.521** | **27.473** | ***Remunerations paid to the Group's key management personnel*** |

## 39 SALDO DAN TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

### e. Remunerasi yang dibayarkan kepada personil manajemen kunci Grup (lanjutan)

Total tantiem yang diterima untuk 31 Desember 2024 dan 2023 yang diberikan kepada Dewan Komisaris dan Direksi adalah sebesar Rp45.394 dan Rp41.564.

Dewan Komisaris dan Direksi menerima hak atas opsi pembayaran berbasis saham. Tidak ada kompensasi dalam bentuk imbalan pasca kerja, imbalan jangka panjang lainnya, dan pesangon pemutusan kontrak kerja .

## *39 BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

### *e. Remunerations paid to the Group's key management personnel (continued)*

*The total tantiem received for December 31, 2024 and 2023 given to Board of Commissioners and Directors amounted to Rp45,394 and Rp41,564.*

*Board of Commisioners and Directors received an option of share-based payments. There is no compensation in the form of post-employment benefits, other long-term benefits, termination benefits.*

## 40. INSTRUMEN KEUANGAN

Tabel berikut menyajikan nilai tercatat, yang mendekati nilai wajar, aset keuangan dan liabilitas keuangan Grup pada tanggal 31 Desember 2024 dan 2023:

## *40. 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, 2024 and 2023:*

| | 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 and escrow account* |
| **Total aset keuangan** | **-** | **3.244.140** | **-** | **3.244.140** | *Total financial assets* |

## 40 INSTRUMEN KEUANGAN (lanjutan)

Tabel berikut menyajikan nilai tercatat, yang mendekati nilai wajar, aset keuangan dan liabilitas keuangan Grup pada tanggal 31 Desember 2024 dan 2023 : (lanjutan)

## *40 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, 2024 and 2023: (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* |

| | 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 2023** | | | | | ***December 31, 2023*** |
| **(Disajikan kembali, Catatan 4)** | | | | | ***(As restated, Note 4)*** |
| **Aset keuangan** | | | | | ***Financial assets*** |
| Kas dan setara kas - neto | - | 890.320 | - | 890.320 | *Cash and cash equivalents – net* |
| Aset keuangan diukur pada nilai wajar melalui laporan laba rugi | 217.338 | - | - | 217.338 | *Financial asset at fair value though profit or loss* |
| Piutang usaha - neto | - | 1.635.865 | - | 1.635.865 | *Trade receivables - net* |
| Aset lancar lainnya - neto | - | 150.038 | - | 150.038 | *Other current assets – net* |
| *Aset tidak lancar lainnya - setoran jaminan dan rekening escrow* | - | 1.068 | - | 1.068 | *Other non-current assets - guarantee deposits and escrow account* |
| **Total aset keuangan** | **217.338** | **2.677.291** | **-** | **2.894.629** | ***Total financial assets*** |

## 40 INSTRUMEN KEUANGAN (lanjutan)

Tabel berikut menyajikan nilai tercatat, yang mendekati nilai wajar, aset keuangan dan liabilitas keuangan Grup pada tanggal 31 Desember 2024 dan 2023 : (lanjutan)

## *40 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, 2024 and 2023: (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 2023** | | | | | ***December 31, 2023*** |
| **(Disajikan kembali, Catatan 4)** | | | | | ***(As restated, Note 4)*** |
| **Liabilitas keuangan** | | | | | ***Financial liabilities*** |
| Surat utang jangka menengah | - | - | 548.274 | 548.274 | *Medium-term notes* |
| Pinjaman jangka pendek | - | - | 3.450.000 | 3.450.000 | *Short-term loan* |
| Utang usaha | - | - | 2.112.900 | 2.112.900 | *Trade payables* |
| Utang lain - lain | - | - | 17.563 | 17.563 | *Other payables* |
| Beban yang masih harus dibayar | - | - | 1.100.787 | 1.100.787 | *Accrued expenses* |
| Liabilitas jangka panjang: | | | | | *Long-term liabilities:* |
| Pinjaman jangka panjang | - | - | 12.106.270 | 12.106.270 | *Long-term loans* |
| Liabilitas sewa | - | - | 2.440.127 | 2.440.127 | *Lease liabilities* |
| **Total liabilitas keuangan** | **-** | **-** | **21.775.921** | **21.775.921** | ***Total financial liabilities*** |

## 41. 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, beban yang masih harus dibayar, liabilitas sewa, obligasi, surat hutang jangka menengah dan pinjaman. Tujuan utama dari liabilitas keuangan tersebut adalah untuk mengumpulkan dana untuk keperluan operasi Grup. Grup memiliki kas dan bank, piutang usaha, aset lancar dan aset tidak lancar lainnya yang timbul dari kegiatan usaha entitas anak.

Grup terpengaruh terhadap risiko pasar, risiko kredit dan risiko likuiditas. Manajemen senior Perseroan dan Grup mengawasi manajemen risiko atas risiko-risiko tersebut. Manajemen senior Grup didukung oleh Komite Evaluasi Monitoring Perencanaan dan Risiko ("KEMPR") yang memberikan saran atas risiko keuangan yang tepat untuk Grup. Komite Risiko Keuangan memberikan kepastian kepada manajemen senior Grup dikelola sesuai kebijakan dan prosedur yang tepat dan risiko keuangan diidentifikasi, diukur dan dikelola sesuai dengan kebijakan dan selera risiko.

## *41. 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, bonds, medium term notes 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 , other current and other non-current assets arising from the business activities of the subsidiaries.*

*The Group are affected by market risk, credit risk, liquidity. The senior management of the Company and its subsidiaries oversees the risk management of these risks. The senior 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 senior 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.*

## 41. 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:

## *41. 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 2024 | | | *December 31, 2024* |
| Tingkat suku bunga mengambang | 100/(100) Basis poin/ *Basis points* | (228.122)/495.268 | *Floating interest rate* |
| 31 Desember 2023 (Disajikan kembali, Catatan 4) | | | *December 31, 2023 (As restated, Note 4)* |
| Tingkat suku bunga mengambang | 100/(100) Basis poin/ *Basis points* | (149.037)/(159.283) | *Floating interest rate* |

## 41. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

## *41. 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, 2024 | 31 Desember/ *December 31, 2023* (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
|---|---|---|---|
| Kas dan setara kas | 596.554 | 890.320 | *Cash and cash equivalents* |
| Aset keuangan diukur pada nilai wajar melalui laporan laba rugi | - | 217.338 | *Financial asset at fair value through profit or loss* |
| Piutang usaha - neto | 2.003.772 | 1.635.865 | *Trade receivables - net* |
| Aset lancar lainnya - neto | 641.951 | 150.038 | *Other current assets - net* |
| Aset tidak lancar lainnya | 1.863 | 1.068 | *Other non-current assets* |
| **Total** | **3.244.140** | **2.894.629** | ***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 2024 dan 2023, maksimum risiko kredit yang dihadapi oleh Grup adalah sebesar nilai tercatat neto dari piutang usaha dan aset lancar lainnya sebagaimana diungkapkan dalam Catatan 7 dan 9.

*As of December 31, 2024 and 2023, the Group's maximum exposure of the credit risk approximates net carrying amounts of trade receivables and other current assets as disclosed in Note 7 and 9.*

## 41. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

## *41. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)*

**Manajemen risiko keuangan (lanjutan)**

***Financial risk management (continued)***

**Risiko Likuiditas**

***Liquidity Risks***

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.

*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.*

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.

*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.*

Tabel berikut ini menunjukan profil jangka waktu pembayaran liabilitas Grup berdasarkan jatuh tempo pembayaran dalam kontrak.

*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, 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 | 4.010.237 | 3.431.687 | 2.844.710 | 5.262.966 | 15.549.600 | *Long term-loans* |
| Liabilitas sewa | 525.690 | 487.919 | 227.558 | 2.048.355 | 3.289.522 | *Lease liabilities* |
| **Total** | **12.335.367** | **3.919.606** | **3.072.268** | **7.311.321** | **26.638.562** | **Total** |

## 41. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

## *41. 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, 2023***
**(Disajikan kembali, Catatan 4/*As restated, Note 4)***

| | < 1 tahun / *< 1 year* | 1 - 2 tahun / *1 - 2 years* | 2 - 3 tahun / *2 - 3 years* | > 3 tahun / *> 3 years* | *Total* | |
|---|---|---|---|---|---|---|
| Surat utang jangka menengah | 548.274 | - | - | - | 548.274 | *Medium-term notes* |
| Pinjaman jangka pendek | 3.450.000 | - | - | - | 3.450.000 | *Short-term loan* |
| Utang usaha | | | | | | *Accounts payable* |
| Pihak berelasi | 322.598 | - | - | - | 322.598 | *Related parties* |
| Pihak ketiga | 1.790.302 | - | - | - | 1.790.302 | *Third parties* |
| Utang lain-lain | 17.563 | - | - | - | 17.563 | *Other payables* |
| Beban yang masih harus dibayar | 1.100.787 | - | - | - | 1.100.787 | *Accrued expense* |
| Pinjaman jangka panjang | 3.316.307 | 3.151.868 | 2.749.821 | 5.547.255 | 14.765.251 | *Long term-loans* |
| Liabilitas sewa | 146.363 | 651.652 | 236.757 | 2.386.111 | 3.420.883 | *Lease liabilities* |
| **Total** | **10.692.194** | **3.803.520** | **2.986.578** | **7.933.366** | **25.415.658** | **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.*

## 42. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING

Pada tanggal 31 Desember 2024, 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 2024 dan 2023, tidak terdapat aset dan liabilitas moneter dalam mata uang asing.

## *42. MONETARY ASSET AND LIABILITY DENOMINATED IN FOREIGN CURRENCY*

*As of December 31, 2024, 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, 2024 and 2023 , there are no monetary asset and liability denominated in foreign currencies.*

## 43. 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.

## *43. 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, 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* |
| Konstruksi dan Manajemen proyek | - | (525.576) | (525.576) | *Construction and project management* |
| Perencanaan, operasional, dan pemeliharaan menara telekomunikasi | (438.767) | - | (438.767) | *Planning, operation, and maintenance of telecommunication towers* |
| 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*** |

## 43 INFORMASI SEGMEN (lanjutan) / *43 SEGMENT INFORMATION (continued)*

| | 31 Desember/*December 31, 2024* | | | |
|---|---|---|---|---|
| | **Menara/ *Tower*** | **Lainnya/ *Others*** | **Konsolidasian/ *Consolidation*** | |
| 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*** |
| **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*** |

## 43. INFORMASI SEGMEN (lanjutan) / *43. SEGMENT INFORMATION (continued)*

| | 31 Desember/*December 31, 2023* (Disajikan kembali, Catatan 4/*As restated, Note 4)* | | | |
|---|---|---|---|---|
| | **Menara/ *Tower*** | **Lainnya/ *Others*** | **Konsolidasian/ *Consolidation*** | |
| Pendapatan | 8.059.527 | 624.273 | 8.683.800 | *Revenue* |
| Penyusutan | (1.696.958) | (1.229) | (1.698.187) | *Depreciation* |
| Amortisasi | (1.599.039) | (9.142) | (1.608.181) | *Amortization* |
| Perencanaan, operasional, dan pemeliharaan menara telekomunikasi | (514.327) | - | (514.327) | *Planning, operation, and maintenance of telecommunication towers* |
| Konstruksi dan Manajemen proyek | - | (507.999) | (507.999) | *Construction and project management* |
| Lain - lain | (79.861) | - | (79.861) | *Others* |
| **Beban pokok pendapatan** | **(3.890.185)** | **(518.370)** | **(4.408.555)** | ***Cost of revenues*** |
| **Laba bruto** | **4.169.342** | **105.903** | **4.275.245** | ***Gross income*** |
| Beban umum dan administrasi | | | (298.209) | *General and administrative expenses* |
| Beban kompensasi karyawan | | | (284.954) | *Employee compensation expenses* |
| Pendapatan (beban) usaha lainnya - neto | | | (14.492) | *Other operating income (expenses) - net* |
| **Beban usaha** | | | **(597.655)** | ***Operating expenses*** |
| **Laba usaha** | | | **3.677.590** | ***Operating income*** |
| Penghasilan lain-lain | | | 337.476 | *Other income* |
| Beban lain-lain | | | (59.490) | *Other expenses* |
| Pendapatan (beban) lain-lain | | | **277.986** | *Other income (expenses)* |
| **Laba sebelum beban pendanaan dan pajak** | | | **3.955.576** | ***Income before finance cost and tax*** |
| Penghasilan keuangan | | | 142.635 | *Finance income* |
| **Beban pendanaan sewa** | | | (158.643) | *Finance lease costs* |
| Beban pendanaan | | | (1.185.105) | *Finance costs* |
| **Laba sebelum beban pajak final dan pajak penghasilan** | | | **2.754.463** | ***Income before final tax expense and income tax expense*** |
| **Beban pajak final** | | | **(600.601)** | ***Final tax expense*** |
| **Laba sebelum beban pajak penghasilan** | | | **2.153.862** | ***Income before final tax expense*** |
| **Beban pajak penghasilan** | | | **(132.304)** | ***Corporate income tax expense*** |

## 43. INFORMASI SEGMEN (lanjutan) / *43. SEGMENT INFORMATION (continued)*

| | 31 Desember/*December 31, 2023* (Disajikan kembali, Catatan 4/*As restated, Note 4)* | | | |
|---|---|---|---|---|
| | **Menara/ *Tower*** | **Lainnya/ *Others*** | **Konsolidasian/ *Consolidation*** | |
| **Laba tahun berjalan sebelum dampak penyesuaian proforma** | | | **2.021.558** | ***Current Year Income Before Effect Of Proforma Adjustment*** |
| **Dampak penyesuaian proforma atas laba tahun berjalan** | | | **(11.230)** | ***Effect of proforma adjustment on current year income*** |
| **Laba tahun berjalan** | | | **2.010.328** | ***Income for the year*** |
| Aset segmen | 53.803.378 | 143.186 | 53.946.564 | *Segment assets* |
| Aset yang tidak dapat dialokasi | - | - | 3.332.151 | *Unallocated assets* |
| **Total aset** | | | **57.278.715** | ***Total assets*** |
| Liabilitas segmen | 13.248.913 | 67.276 | 13.316.189 | *Segment liabilities* |
| Liabilitas yang tidak dapat dialokasi | - | - | 9.844.174 | *Unallocated liabilities* |
| **Total liabilitas** | | | **23.160.363** | ***Total liabilities*** |

## 44. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN / *44. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES*

### a. Komitmen dan kontinjensi / *a. Commitments and contingencies*

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.

*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.*

**44. 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 2024.

**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.

***44. 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, 2024.*

***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.*

**44. 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*.

***44. 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.*

**44. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN (lanjutan)**

**b. Perjanjian signifikan (lanjutan)**

**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 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*.

***44. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES (continued)***

***b. Significant agreement (continued)***

***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 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.*

**44. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN (lanjutan)**

**b. Perjanjian signifikan (lanjutan)**

**Perjanjian penyediaan jasa penggunaan menara dan infrastruktur telekomunikasi dengan operator telekomunikasi (lanjutan)**

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*.

***Conditional Sale & Purchase Agreement Menara Telekomunikasi milik PT Indosat Tbk.***

Pada tanggal 15 Februari 2023, berdasarkan Perjanjian Jual Beli Bersyarat atau *Conditional Sale and Purchase Agreement* ("CSPA") Menara Telekomunikasi antara PT Indosat Tbk dengan Perseroan, Perseroan sepakat untuk melakukan akuisisi 997 menara telekomunikasi milik PT Indosat Tbk senilai Rp1.648.400 dengan tunduk kepada ketentuan dalam CSPA.

Selain itu, Perseroan dan PT Indosat Tbk juga telah menyepakati penyewaan kembali oleh PT Indosat Tbk atas slot pada menara telekomunikasi yang dialihkan/diakuisisi kepada Perseroan yang ditandai dengan penandatanganan *Master Lease Agreement* ("MLA") sebanyak 983 site selama 10 tahun masa sewa dengan tunduk kepada ketentuan dalam MLA.

***44. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES (continued)***

***b. Significant agreement (continued)***

***Telecommunication tower and infrastructure service provision agreements with telecommunication operators (continued)***

*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.*

***Conditional Sale & Purchase Agreement of Telecommunication Towers owned by PT Indosat Tbk.***

*On February 15, 2023, based on the Telecommunication Tower Conditional Sale and Purchase Agreement ("CSPA") between PT Indosat Tbk and the Company, the Company agreed to acquire 997 telecommunication towers belonging to PT Indosat Tbk for Rp1,648,400 subject to term and condition thereof.*

*In addition, the Company and PT Indosat Tbk have also agreed to leaseback by PT Indosat Tbk for the slots in telecommunication towers which were transferred/acquired to the Company, which was marked by the signing of the Master Lease Agreement ("MLA") 983 sites for 10 years lease period subject to term and condition thereof.*

**44. PERJANJIAN, KOMITMEN DAN KONTINJENSI YANG SIGNIFIKAN (lanjutan)**

**b. Perjanjian signifikan (lanjutan)**

***Conditional Sale & Purchase Agreement Menara Telekomunikasi milik PT Indosat Tbk. (lanjutan)***

Selain itu, bagian dari perjanjian PT Indosat Tbk. juga telah menyepakati untuk memberikan pesanan kolokasi baru selama 3 tahun kedepan dengan Perseroan memberikan timbal balik sebesar Rp473.200. Perseroan telah melakukan upaya pengembalian atas komitmen sampai dengan 31 Desember 2024 yang disajikan sebagai aset lancar lainnya.

***Conditional Sale & Purchase Agreement Menara Telekomunikasi milik PT Gametraco Tunggal.***

Pada tanggal 24 November 2023, berdasarkan Perjanjian Jual Beli Bersyarat atau *Conditional Sale and Purchase Agreement* ("CSPA") Menara Telekomunikasi antara PT Gametraco Tunggal dengan Perseroan, Perseroan sepakat untuk melakukan akuisisi 803 menara telekomunikasi milik PT Gametraco Tunggal senilai Rp1.752.800 dengan tunduk kepada ketentuan dalam CSPA.

Perseroan telah menyelesaikan transaksi sebanyak 803 menara telekomunikasi dengan nilai transaksi sebesar Rp1.752.800 ditandai dengan penandatanganan *Agreement Letter* sebagai tindak lanjut atas CSPA pada tanggal 29 November 2023.

***44. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES (continued)***

***b. Significant agreement (continued)***

***Conditional Sale & Purchase Agreement of Telecommunication Towers owned by PT Indosat Tbk. (continued)***

*In addition, part of the agreement PT Indosat Tbk. have also agreed to deliver order for collocations for next 3 years compensate the Company for amounted Rp473,200. The Company has made efforts to return commitments until December 31, 2024, which are recorded as other current assets.*

***Conditional Sale & Purchase Agreement of Telecommunication Towers owned by PT Gametraco Tunggal.***

*On November 24, 2023, based on the Telecommunication Tower Conditional Sale and Purchase Agreement ("CSPA") between PT Gametraco Tunggal and the Company, the Company agreed to acquire 803 telecommunication towers belonging to PT Gametraco Tunggal for Rp1,752,800 subject to term and condition thereof.*

*The Company has completed the transaction totaling 803 telecommunication towers with a transaction value of Rp1,752,800 marked by the signing of a Agreement Letter as a follow-up to CSPA on November 29, 2023.*

## 45. TRANSAKSI NON-KAS / *45. NON-CASH TRANSACTIONS*

Aktivitas non-kas investasi untuk tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, adalah sebagai berikut:

*Non-cash of investing activities for the year ended December 31, 2024 and 2023, are as follow:*

| | Tahun yang Berakhir pada 31 Desember/ *Year Ended December 31,* | | |
|---|---|---|---|
| | 2024 | 2023 (Disajikan kembali, Catatan 4/ *As restated, Note 4)* | |
| **Penambahan aset tetap melalui:** | | | ***Addition of fixed assets through:*** |
| Mutasi beban yang masih harus dibayar | 219.721 | 193.939 | *Movement of accrued expenses* |
| Tambahan provisi jangka panjang | 3.844 | 4.277 | *Additional for long-term provision* |
| Realisasi uang muka pembelian aset tetap | 110.802 | 60.209 | *Realization of advance for purchase fixed assets* |
| Belanja fiber optik yang dikredit pada utang | - | (318.588) | *Purchase fiber optic credited on payable* |
| Beban pinjaman yang dikapitalisasi ke aset tetap | - | 8.519 | *Borrowing costs capitalized to fixed assets* |
| **Penerimaan atas pelepasan aset** | 7.940 | 141.219 | ***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, 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* |

| | Saldo 1 Januari/ *January 1, 2023* | Penambahan/ *Additions* | Arus Kas Masuk/ *Cash In Flow* | Arus Kas Keluar/ *Cash Out Flow* | Lainnya/ *Others* | Saldo 31 Desember/ *December 31, 2023* | |
|---|---|---|---|---|---|---|---|
| Surat utang jangka menengah | - | - | 550.000 | - | (1.726) | 548.274 | *Medium-term notes* |
| Pinjaman jangka pendek | 3.300.000 | - | 5.650.000 | (5.500.000) | - | 3.450.000 | *Short-term loan* |
| Pinjaman jangka panjang | 12.116.328 | - | 3.269.886 | (3.289.941) | 9.997 | 12.106.270 | *Long-term loans* |
| Liabilitas sewa | 2.220.750 | 1.936.117 | - | (1.815.219) | 98.479 | 2.440.127 | *Lease liabilities* |

# 2024

Laporan Tahunan
Annual Report

Mitratel
by Telkom Indonesia

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