

SCHEDULE

AUDIT COMMITTEE CHARTER

PT DAYAMITRA TELEKOMUNIKASI Tbk

I. PURPOSE

The Audit Committee is established by and is responsible to the Board of Commissioners to assist the Board of Commissioners in carrying out its duties and functions, specifically in the supervisions to the quality and integrity of financial reporting of the Company.

The main purpose of the Audit Committee in assisting the Board of Commissioners is to supervise the accounting and financial reporting process of the Company, audit of financial statement and internal control of reporting of the Company, qualification, and independence of the independent auditor, performance of Internal Audit Unit and independent auditor, and compliance with the applicable laws and regulations.

In assisting the Board of Commissioners to carry out the aforementioned supervisions function, the Audit Committee shall act professionally and independently.

II. AUDIT COMMITTEE'S ESTABLISHMENT AND MEMBERSHIP

1. AUDIT COMMITTEE MEMBERS ESTABLISHMENT AND APPOINTMENT

- a. The Audit Committee is formed and established pursuant to the Decree of the Board of Commissioners and shall be responsible to the Board of Commissioners.
- b. The members of the Audit Committee shall be appointed and dismissed by the Board of Commissioners;
- c. The Chairperson of the Audit Committee shall be entitled to propose a change of Audit Committee member if any of the Audit Committee members ended its term of office, resigned, or being dismissed.

2. AUDIT COMMITTEE'S MEMBERSHIP COMPOSITION AND STRUCTURE

- a. The Audit Committee shall consist of at least 3 (three) persons, namely 1 (one) Independent Commissioner acting as the Chairperson and at least 2 (two) members;
- b. Financial and accounting experts shall be chosen from any of the Audit Committee members and appointed by the Board of Commissioners;
- c. To assist the daily duties performance of the Audit Committee, an Audit Committee Secretariat may be formed.

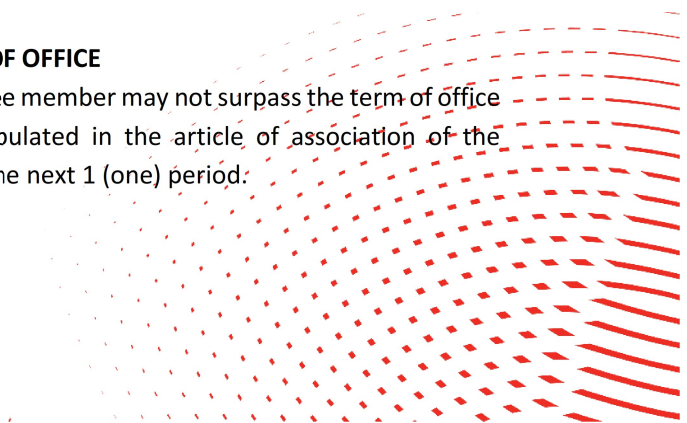
3. AUDIT COMMITTEE'S MEMBERSHIP REQUIREMENTS

- a. Independence Requirements
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- 1) Is not an internal party of a Public Accountants Office, Legal Consultant Office, Public Appraiser Office, or other parties that provide assurance services, non-assurance services, appraiser services, and/or consulting services to the Company within at least the last 6 (six) months before being appointed by the Board of Commissioners;
 - 2) Not a person who is working or has the authority and responsibility to plan, lead, control the Company's activities within the last 6 (six) months before being appointed by the Board of Commissioners, with the exclusion of Independent Commissioner;
 - 3) Has no direct or indirect shares in the Company. In the event of a member of the Audit Committee obtains the Company's shares whether directly or indirectly due to a legal circumstance, such shares must be assigned to another party within no later than 6 (six) months after such shares have been obtained;
 - 4) Has no business relations, directly or indirectly, related to the Company's business activities;
 - 5) Has no affiliation relations with the members of the Board of Commissioners, members of Board of Directors, or Principal Shareholder of the Company;
 - 6) Must comply with the code of ethics of the Audit Committee as stipulated by the Company.
- b. Integrity and Competency Requirements
- 1) Has high integrity, skill, knowledge, experience according to their field of work, as well as able to communicate properly;
 - 2) Comply with the code of ethics as stipulated by the Company;
 - 3) At least one of the members of the Audit Committee must have an education background and experience in the financial field and auditing where they or any of them is deemed as a finance and accounting expert of the Audit Committee;
 - 4) Must have the knowledge to read and understand financial statements, audit process, risk management, and laws and regulations in the field of capital market as well as other related laws and regulations;
 - 5) Must understand the business of the Company specifically related to the services and business activities of the Company;
 - 6) Improve their competency constantly by means of education and training;
 - 7) Understand and comprehend the function of the Audit Committee.

4. **AUDIT COMMITTEE MEMBER'S TERM OF OFFICE**

The term of office of the Audit Committee member may not surpass the term of office of the Board of Commissioners as stipulated in the article of association of the Company and may be reappointed for the next 1 (one) period.



III. AUDIT COMMITTEE'S DUTIES AND RESPONSIBILITIES

1. The Audit Committee acts independently in performing its duties and responsibilities.
2. The Audit Committee duties and responsibilities are as follows:
 - a. Review and supervise financial information that will be issued by the Company to the public and/or authorities, among others, the financial statement, projections, and other reports related to the financial information of the Company.
 - b. Review the compliance of the Company with the laws and regulations, specifically related to the activities of the Company;
 - c. Provide an independent opinion in the event of dissenting opinion between the Board of Directors and Auditor/Accountant of the services being provided;
 - d. Provide a recommendation to the Board of Commissioners regarding the appointment of Accountant made pursuant to the independence, scope of duties, and service compensation;
 - e. Review the examination implementation by the internal auditor and supervise follow-up implementation by the Board of Directors of the findings of the internal auditor;
 - f. Review the risk management implementation activities made by the Board of Directors, and monitor the effectiveness of the policy and implementation of risk management made and carried out by the Board of Directors;
 - g. Review reports related to the accounting process and financial reporting of the Company;
 - h. Review and provide advice to the Board of Commissioners related to the conflict of interest potential of the Company;
 - i. Keep confidential the documents, data, and information of the Company;
 - j. Monitor the adequacy of the Board of Directors' effort in developing and operating an effective internal control, specifically internal control of financial reporting;
 - k. Supervise internal auditor and external auditor;
 - l. If required, perform special duties/check/audit according to the instruction of the Board of Commissioners;
 - m. Prepare, study and update the Audit Committee charter (if required); and
 - n. Perform any other duties provided by the Board of Commissioners.

IV. AUDIT COMMITTEE'S AUTHORITY

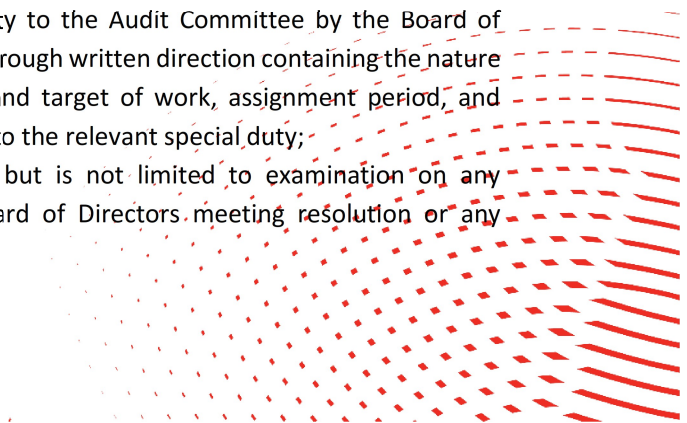
In carrying out its duties, the Audit Committee shall have the following authorities:

- a. Obtain full, free, and unlimited access to documents, data and information of the Company, records or information regarding the Company's employees, funds, assets, and other resources as required related to the implementation of their duties;
- b. In carrying out its authority as referred to in letter a above, the Audit Committee must work closely with the Internal Audit Unit of the Company;

- c. Communicate directly with employees, including the Board of Directors and the parties carrying out internal audit function, risk management, and Accountant related to the duties and responsibilities of the Audit Committee;
- d. If required, pursuant to the written approval of the Board of Commissioners, the Audit Committee may hire experts and/or independent consultants to assist the Audit Committee; and
- e. Implement other authorities as granted by the Board of Commissioners.

V. AUDIT COMMITTEE'S WORK ETIQUETTE AND PROCEDURE

- 1. In carrying out its supervisory function in the process of financial reporting preparation related to financial information of the Company, the Audit Committee may perform such function among others by the following means:
 - a. Request the Board of Directors to deliver financial statements periodically as prepared by the Company and other reports related to financial information if required;
 - b. Conduct an internal meeting of the Audit Committee to review such reports;
 - c. Whereas in the event of any matters required to be questioned to the Board of Directors, the Audit Committee may request supporting documents related to the relevant matters if required;
 - d. If a further detailed explanation/clarification is still needed, the Audit Committee may invite the Board of Directors to make a joint discussion. The Audit Committee may also deliver advice/opinion for matters required to be perfected.
 - e. Prepare and deliver the review result report to the Board of Commissioners.
- 2. In carrying out its supervisory function to the internal control and risk of the Board of Directors, the Audit Committee may perform such function among others by the following means:
 - a. Discussion with the Board of Directors regarding internal control system including financial report preparation.
 - b. Communication with the Internal Auditor to discuss the findings and internal control issues in the process of financial reporting preparation as well as internal control review result to the financial statement.
 - c. Communication with External Auditor to discuss the findings and internal control issues and accounting that must be put into concern.
- 3. In carrying out its supervision function to the internal and external auditor function, the Audit Committee may perform such function among others by the following means:
 - a. Internal Audit
 - 1) Monitor the effectiveness of the internal audit function, including Internal Audit Charter review, audit planning (PKAT/PKNAT), auditor adequacy, and organization structure as well as internal audit independence;

- 2) Review and approve the Annual Audit Program (PKAT/PKNAT) and ensure internal audit resources are allocated effectively in accordance with the business and financial risk area;
 - 3) Review the internal audit report regarding internal control effectivity including significant findings and the Board of Directors' response including plan of actions and timeline of such plan of actions implementation;
 - 4) Review if there is any difficulty encountered during the audit (scope of work and access to information limitation);
 - 5) Approve resolutions in respect of appointment or nomination of Internal Audit Chairperson and provide input to the performance evaluation and remuneration of the Internal Audit Chairperson.
- b. External Audit
- 1) Review the audit plan, audit scope, and approach proposal, including coordination of audit effort with the internal auditor;
 - 2) Review the findings of the external auditor, evaluation on internal accounting control system and external auditor management letter;
 - 3) Review the assistance provided by the Board of Directors to the external auditor;
 - 4) Monitor and assess the independence and objectivity of the external auditor and review the nature and level of non-audit services supplied by an external auditor to ensure that the independence or objectivity of the external auditor is not disturbed.
4. In carrying out supervisory function to the Company's compliance with the laws and regulations, the Audit Committee may perform such function by the following means:
- a. Study the Laws and/or other Regulations of authorized Authorities in relation to the Company's activities;
 - b. Review the Company's compliance with the applicable regulations.
5. In carrying out supervisory function to the policy effectivity and risk management implementation made and carried out by the Board of Directors, the Audit Committee may perform such function among others by the following means:
- a. Request risk details which are expected to be encountered by the Company;
 - b. Review the risk management implementation in force and the mitigation steps by the Board of Directors.
6. In carrying out special duties/check/audit, the Audit Committee may perform such as among others by the following means:
- a. The delegation of a special duty to the Audit Committee by the Board of Commissioners shall be made through written direction containing the nature and scope of work, purpose, and target of work, assignment period, and administration matters related to the relevant special duty;
 - b. The special duty may include but is not limited to examination on any allegation of errors in the Board of Directors meeting resolution or any
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- deviation in the implementation of the results of the Board of Directors resolution in relation to its duties and responsibilities or other related matters related to the function of the Audit Committee;
- c. The Audit Committee's special duty, among others, may be:
 - 1) performed through an examination on all documents of the Board of Directors including Minutes of Meeting of the Board of Directors and Board of Commissioners;
 - 2) performed by making inquiries to the Board of Directors and their staffs of which results shall be contained in the Minutes of Meeting of Question and Answer signed by the relevant parties;
 - d. The Audit Committee must deliver a special duty performance report to the Board of Commissioners.
7. Every member of the Audit Committee shall be fully responsible for the confidentiality of documents, data, and information of the Company being owned by/known to them.

VI. MEETING CONDUCT PROCEDURE

- 1. The Audit Committee shall conduct a meeting periodically at least 1 (once) in in 3 (three) months.
- 2. The Audit Committee Meetings may be conducted if attended by more than $\frac{1}{2}$ (one-half) of the amount of Audit Committee members.
- 3. The resolution of the Audit Committee meetings shall be made by amicable discussion to reach a consensus.
- 4. The Audit Committee Meetings shall be chaired by the Audit Committee Chairperson. If the Audit Committee Chairperson fails to attend, the meeting shall be chaired by the Commissioner which becomes an Audit Committee member or the most senior Audit Committee member.
- 5. If deemed necessary, the Audit Committee may invite other parties relevant to the matters in the meeting to attend the Audit Committee meeting.
- 6. The Committee Meeting shall at least study the corporate governance practices entirely, including the Company's risk management, financial statement arrangement, and corporate conduct standard.
- 7. Every Audit Committee meeting shall be recorded into minutes of meeting, including in the event of dissenting opinion, which shall be signed by all members of the Audit Committee in attendance and delivered to the Board of Commissioners.

VII. COMMUNICATION PROTOCOL

In carrying out its duties and responsibilities, the Audit Committee shall build and maintain a free and open communication with the Independent Auditor, Internal Audit Unit, and Board of Directors while maintaining its objectivity and independence, either collectively or individually.

To obtain data and information relevant to the duties and responsibilities of the Audit Committee, periodic communication with the Independent Auditor, Company's Internal Audit

Unit, and senior management may be made directly (with or without the presence of the Board of Directors).

VIII. AUDIT COMMITTEE'S ACTIVITIES REPORTING AND ACCOUNTABILITY SYSTEM

1. The Audit Committee shall make a report to the Board of Commissioners for every assignment being given.
2. The Audit Committee shall make an annual report of the Audit Committee's activities performance which shall be disclosed in the Company's Annual Report.
3. The Company must submit information to the Financial Services Authority for the appointment and dismissal of Audit Committee no later than 2 (two) business days after such appointment or dismissal, and published on the Company's web.

IX. FUNDING

The Company shall provide adequate funds/budget for the Audit Committee to perform its duties and responsibilities.

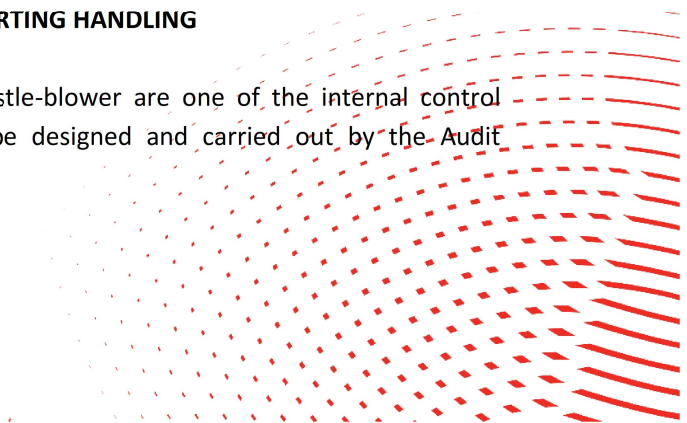
- a. Each beginning of a new year (in parallel with the preparation process of the Company's budget), the Audit Committee shall propose a budget to the Board of Commissioner;
- b. The budget of the Audit Committee shall form part of the Board of Commissioners' budget.

X. CODE OF ETHICS

In performing its duties, the Audit Committee must comply with the Code of Ethics which has been stipulated as follows:


- a. To maintain high integrity, professionalism, and profession standard;
- b. In carrying out its duties and responsibilities, must be acting in an honest, objective, and independent manner solely for the benefit of the Company;
- c. To avoid activities in conflict with the law, ethics, and norms applicable in society as well as activities in conflict with the interest and purpose of the Company;
- d. To not receive any reward or any other things outside of what is stipulated as the reward of its duties;
- e. To not misuse any information related to the Company for their own benefit;
- f. To always keep confidential the Company's information and to not disclose any such information unless allowed to by the applicable laws and regulations;
- g. To develop professional skills and expertise continuously.

XI. PROVISIONS ON WHISTLEBLOWING AND REPORTING HANDLING

1. Policy and procedure of handling whistle-blower are one of the internal control elements on entity level that must be designed and carried out by the Audit Committee to:
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- a. Prevent, identify, and detect the possibility of fraud and violation of the applicable regulations, including violations regarding financial statements, which may result in losses to the Company;
 - b. Provide a formal channel for employees in the Company's environment and other third parties to submit whistleblowing or complaints;
 - c. Provide clear and consistent policy and procedure in handling whistleblowing.
2. The Audit Committee shall follow up any whistleblowing received, either from the Company's employees or from any other third parties in relation to:
- a. Accounting and internal control issues of financial reporting which potentially result in material misstatement in the Company's financial statement;
 - b. Audit matters specifically related to the independence of the Public Accountants Office;
 - c. Violation of the laws and regulations of capital market in relation to the Company's operation;
 - d. Violation of internal regulation which potentially results in losses to the Company;
 - e. Fraud and/or misuse of office made by any official and/or employee in the Company's environment;
 - f. Improper conduct of the Board of Commissioners, Board of Commissioners' Body, Board of Directors and the Company's employees including but not limited to: being dishonest, conflict of interest and providing false information to the public which directly or indirectly defames the reputation or causes losses to the Company.
3. Whistleblowing submitted and that shall be followed up by the Audit Committee is limited to whistleblowing meeting the following requirements:
- a. Whistleblowing submitted in writing;
 - b. Containing the identity of the whistle-blower;
 - c. Containing information that provides a clue related to the reported matters;
 - d. The information must be supported by adequate and reliable evidence as initial data to perform further inspection.
4. Whistleblowing submitted to the Board of Commissioners through the Audit Committee must be made with the following procedure:
- a. Whistleblowing addressed directly to the President Commissioner or the Company's Audit Committee Chairperson;
 - b. Whistleblowing may be submitted by mail which on the upper right cover of the letter shall be stamped "Private and Confidential" or in abbreviation "P&C" and sent to the following address:

President Commissioner
cq. Audit Committee
PT Dayamitra Telekomunikasi
Gedung Telkom Landmark Tower, 27th Floor
Jl. Jenderal Gatot Subroto Kav. 52, South Jakarta



XII. CLOSING

1. This Audit Committee Charter is effective on the date of enactment;
2. This Audit Committee Charter shall be evaluated periodically to adjust with the applicable regulatory changes;

