

GUIDELINES

WHISTLEBLOWING SYSTEM

PT SEMEN INDONESIA (PERSERO) Tbk.

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1. INTRODUCTION

a. Background

The commitment of PT Semen Indonesia (Persero) Tbk. ("SIG") to implement Good Corporate Governance ("GCG") consistently while complying with laws and regulations through the implementation of professional and responsible business practices and upholding ethics, implemented in an effort to improve the Company's performance in a sustainable manner.

SIG requires SIG personnel to report any known violations in order to improve the compliance of SIG Personnel with applicable regulations and ethical standards and to prevent the action of violations, SIG establishes and apply a Whistle Blowing System ("WBS") within the Company. WBS is a system used to accommodate, process and follow up, as well as reporting on information submitted by the reporter regarding violations that occurred within the company. Reports that obtained from the Violations Reporting System mechanism will receive attention and follow-up, including the provision of appropriate sanctions and punishments in order to provide a deterrent effect for perpetrators of violations and also for those who intend to do so.

To improve the quality and independence in managing WBS at a better level, SIG cooperates with independent parties in managing this reporting system. An effective and independent Violation Reporting System will encourage the participation of both employees and stakeholders outside the Company to be more courageous in taking action to prevent violations by reporting them to parties who can handle them. So that, if this WBS is implemented firmly and consistently, it will be able to realize SIG personnel who have superior performance, obey the law, are clean, and uphold ethics.

b. Purpose, Goal, and Target

The purpose of preparing this Violation Reporting System is to handle and follow up on violations as part of the implementation of GCG at the operational level. The goal is to provide a guide for the Company in establishing, implementing, and managing the WBS. WBS targets are:

- a. Creating a conducive climate and encouraging reporting of things that can cause financial and non-financial losses, including things that can damage the Companies image;
- b. Make it easier for management to handle reports of violations effectively and at the same time protect the confidentiality of the reporter's identity and keep this information in a special archive that is guaranteed to be safe;
- c. Develop a policy and infrastructure to protect reporter's from retaliation from internal and external parties;
- d. Reducing losses due to violations through early detection;
- e. Improve Company reputation.

c. Scope

This Violation Reporting System Policy applies to all SIG Personnel and parties that concerned with Company and stakeholders, which includes provisions on types of violations, reporting channels, follow-up mechanisms, and procedure for protecting reporter's.

d. Legal Foundation

- a. Law Number 28 of 1999 concerning the Implementation of a Clean and Free State from Corruption, Collusion and Nepotism;
- b. Law Number 31 of 1999 concerning Eradiction of Corruption Crimes that changed by Law number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning Eradiction of Corruption crimes;
- c. Law Number 30 of 2002 concerning of the Corruption Eradiction Committee (*Komisi Pemberantasan Korupsi*);
- d. Law Number 13 of 2006 concerning Protection of Witnesses and Victims as amended by Law Number 31 of 2014;
- e. The Criminal Code (*KUHAP*);
- f. Government Regulation Number 43 of 2018 concerning Procedure for Implementing Community Participation and Giving Awards in the Prevention and Eradiction of Criminal Acts of Corruption;
- g. Government Regulation Number 57 of 2003 concerning Procedures for Special Protection for reporter's and Witnesses of the Crime of Money Laundering;
- h. Regulation of the Minister of BUMN Number Per-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State Owned Enterprises as amended by Regulation of the Minister of BUMN Number Per-09/MBU/2012;
- i. Financial Services Authority Regulation Number 55/POJK.04/2015 concerning the Establishment and Guidelines for the Work Implementation of the Audit Committee ;
- j. Financial Services Authority Circular Letter Number 32/SEOJK.04/2015 concerning Guidelines for Public Company Governance;
- k. Articles of Association of PT Semen Indonesia (Persero) Tbk.;
- l. Charter of the Board of Commissioners & Directors of PT Semen Indonesia (Persero) Tbk.;
- m. GCG Guidelines for PT Semen Indonesia (Persero) Tbk.;
- n. Code of Ethics for PT Semen Indonesia (Persero) Tbk.

2. VIOLATION REPORTING ORGANIZATIONS

a. Independent Consultant

- 1) Independent Consultant is an independent party appointed by SIG in assisting the process of managing violation reporting in the Company.
- 2) Independent Consultant in charge of:
 - a. Provide a reporting channel along with a user guide (instruction manual).
 - b. Carry out socialization of the Whistleblowing System (WBS) reporting mechanism.
 - c. Carry out operational training on reporting the whistleblowing system (WBS) to the TP3 Administration Team.
 - d. Manage violation reporting channels.
 - e. Receive, record, and classify violation reports based on the type and category of the reported party.
 - f. Reviewing and summarizing reports, and suggesting general follow-up.
 - g. Submitting a violation report based on the reported category to the authorized official according to the applicable Report Recipient Table, as well as submitting notification notifications on violation reports to TP3.
 - h. Implement the reporter's protection program in accordance with established policies, including maintaining the confidentiality of the reporter and reported party (principle of presumption of innocence).
 - i. Maintain regular communication with complainants.
 - j. Conducting a survey of whistleblowing system (WBS) reporting satisfaction to stakeholder.
 - k. Prepare and submit progress reports (activity reports) periodically to TP3 once a month.

b. Violation Reporting Management Team (TP3)

- 1) TP3 consists of:
 - Chairman: Member of the Audit Committee appointed by the Chairman of the Audit Committee;
 - Members: Head of Internal Audit, who also serves as Administrative Coordinator; as well as
 - Administration Team, proposed by TP3 and appointed by the Board of Directors.
- 2) TP3 is in charge of:
 - a. Receive notification of violation report from Independent Consultant.
 - b. Implement the reporter's protection program in accordance with established policies, including maintaining the confidentiality of the reporter party (the principle of presumption of innocence).
 - c. Maintain regular communication with Independent Consultants.
 - d. Submit an activity report on a regular basis every 3 months to the Board of Directors.

c. Investigation Team

- 1) The Investigation Team is an independent team in the violation reporting management structure established by the Company.
- 2) The Investigation Team consists of:
 - a. Internal Investigation Team, is a team for alleged violations committed by Company Employees. The Internal Investigation Team is chaired by the Head of Internal Audit, consisting of the Legal Department, Human Resources Department, or other

departments and may involve Independent Consultants or other external parties if necessary.

- b. The Main Investigation Team is a team consisting of the Company's Internal Parties and/or Independent Consultants or other external parties, as well as the Audit Committee acting as oversight. The Main Investigation Team was formed for violations allegedly committed by the Board of Commissioners, Supporting Organs of Board of Commissioners, Directors, Board Of Commissioners of Subsidiaries, Supporting Organs of Board of Commissioners of Subsidiaries, and Directors of Subsidiaries.
 - c. Subsidiary Investigation Team, is a team formed by the Subsidiary with the Parent Internal Audit as oversight, for violations allegedly committed by Subsidiary Employees.
- 3) The Investigation Team is tasked with conducting further investigations into the substance of the reported violations with the aim of finding and gathering the necessary evidence to ensure that a violation has occurred.

d. Monitor Team

The Monitoring Team is the party that monitors the process of managing violations and reporting, and can provide special directions if needed. This team consists of the President Commissioner, the Chairman of the Audit Committee, and the President Director.

3. POLICY FOR HANDLING VIOLATION REPORTS

a. Types of Violations and Reported Parties

The types of violations are grouped into 10 categories follows:

1) Corruption

The act of enriching oneself or people who have special relationships, by abusing their position and power.

2) Bribe

The act of giving or receiving something in any form from another party related to his/her position/authority/responsibility in the Company.

3) Gratification

The act of giving or receiving something in any form from another party that is contrary to its authority or obligations concerning the public interests.

4) Conflict of Interests

Situations of conflict between personal and/or group and/or family interests with the economic interests of the Company.

5) Theft

The act of taking goods which are wholly or partly owned by another person, with the intention of unlawfully possessing them.

6) Cheating

Dishonest acts or deceptions that cause potential losses or real losses to the Company.

7) Violation of Laws and Regulations/Company Policies

Violation of acts that are subject to sanctions according to legal provisions and applicable Company Regulations/Policies.

8) Code of Conduct Violations

Actions or actions that violate the Company's code of ethics.

9) Data Leak

Violations acts in the form of data leakage to inappropriate parties so that it can pose a risk, harm, or harm the Company.

10) Accounting Violations and Corporate Financial Reporting

Violation of accounting principles and process, capital market regulations regarding financial statements, tax provisions and other similar provision, as well as fraudulent acts or anything that may cause financial losses to the Company.

The reported parties are grouped into 9 categories as follows:

1) President Commissioner

2) Board of Commissioners (other than the President Commissioner)

3) Chairman of the Audit Committee

4) Supporting Organs of the Board of Commissioners (other than members of the Board of Commissioners)

5) President Director

6) Directors (other than the President Director)

7) WBS Manager (TP3)

8) Directors and Board of Commissioners of Subsidiaries & Affiliates

9) Employees (including employees of Subsidiaries & Affiliates)

b. Stages and Escalation of Completion of Violations Reports

- 1) Independent Consultants receive reports of violations from both internal parties (SIG Personnel) and external parties (such as customers, suppliers, communities, etc.) which are submitted through the reporting channel.
- 2) The Independent Consultant carries out the process of receiving reports, compiling clarifications, providing recommendations, and submitting to authorized officials according to the categories of the reported parties, as shown in the Table of Report Recipients as:

No	Reported	Report Recipient			
		President Commissioners	Audit Com. chairman	President Director	TP3
1	President Commissioners		v	v	
2	Board of Commissioners (other than President Commissioner)	v	v		
3	Audit Committee Chairman	v		v	
4	Supporting Organs of the Board of Commissioners (other than members of the Board of Commissioners)	v	v		
5	President Director	v	v		
6	Directors (other than President Director)	v	v	v	
7	WBS Manager (TP3)		v	v	
8	Directors and Board of Commissioners of Subsidiaries & Affiliates	v	v	v	v
9	Employees (including employees of Subsidiaries & Affiliates)			v	v

- 3) Report recipients receive and follow up reports in accordance with their duties and authorities.
- 4) The independent consultant also sends a notification on the violation report to TP3, to participate in monitoring the status and follow up decisions on the report from the authorized official according to the Report Recipients Table.
- 5) If necessary, the results of the follow up can be submitted to the Independent Consultant to be forwarded to the complainant.
- 6) The reporter gets information on the follow up to the report with the mechanism that has been made by the Independent Consultant (through the reporting website channel)
- 7) If necessary, reporting violations can be submitted to other parties, which will be regulated in separate provisions.

c. Reporter's Security Guarantee and Reported Confidentiality

- 1) Companies and Independent Consultants protect reporter, both SIG personnel and external parties.

- 2) Protection for reporter is intended to encourage bravery to report violations and ensure the confidentiality of the reporter and his family.
- 3) What can be called a reporter is:
 - i. Those who known directly or indirectly and have evidence of an alleged violation, and in good faith intend to prevent and/or report violations;
 - ii. Not intending to slander, defame, corner or attack certain parties within the Company and/or the Company.
- 4) Reporter protection includes:
 - a) Availability of reporting channel facilities that accommodate 3 selected features; does not ask for confidentiality & anonymity, asks for identity to remain confidential, and requests anonymity.
 - b) Guarantee the confidentiality of the reporter's provides identity and information that can be used to contact the reporter.
 - c) Provide information security guarantee.
 - d) For internal reporter's, the company guarantees protection against retaliation from the reported party or the Company, in the form of legal protection and job security, pressure, delays in promotion, demotion or promotion, unfair dismissal, harassment or discrimination in all forms, and records that detrimental in the history of personal data, as long as the complainant maintains the confidentiality of the case being reported to any party. This protection also applies to employees that appointed by the Company to carry out preliminary review/clarification as well as parties who provide information related to complaints/disclosures, as long as the maintain confidentiality to any party.
- 5) Reporter's who wish to remain confidential are given guarantees for the confidentiality of their personal identities, except in the case of legal proceedings requiring the disclosure of the identity of the reporter.
- 6) Parties who violate the confidentiality principle will be given severe sanctions in accordance with applicable regulations in the Company and/or applicable regulations for the parties involved (including Independent Consultants) as well as applicable laws and regulations.
- 7) Internal and external parties who submit false report do not receive whistleblower protection and will be given sanctions (for internal parties).
- 8) The company provides immunity from administrative sanctions to internal reporter's who have good intentions in an effort to develop a culture that encourages employees to dare to report violations they know. This policy can be given to internal reporter's who have never committed a serious violation, or if the person who related is forced to be involved in a serious violation, but in good faith reports the violation. The company will clarify and consider the violation. Immune to administrative sanctions only applies within the Company.
- 9) By referring to the principle of presumption of innocence, during the follow up (investigation) process, both the complainant, the company, TP3, and the Investigation Team are responsible to:
 - Maintain the confidentiality of the reporter's, and
 - If its not proven guilty, The Company will restore the good name of the reported party.

4. PROCEDURES FOR REPORTING AND HANDLING THE VIOLATIONS

a. Receipt of Violation Reports

- 1) Every violation report is submitted by the reporter's to an Independent Consultant who has been appointed through the available reporting channels. Anyone who receives a violation report must submit it to an Independent Consultant.
- 2) The Independent Consultant provides a receipt for the submitted violation report, either manually or systemically.
- 3) The Independent Consultant provides an explanation of the policies and procedures for solving the violations that reported to the complainant, if possible.
- 4) Reports of violations need to be accompanied by supporting evidence such as documents relating to the actions/transactions carried out and/or reporting of violations to be submitted. If the report is not accompanied by supporting evidence and sufficient information, the Independent Consultant has the right to stop the report process and send a notification to TP3. The report can be reopened as long as there is sufficient evidence and additional information.
- 5) Violations reports can be made through the following channels:
 - a) Website: <https://sigbersih.whistleblowing.link/webform>
 - b) Phone: +62 21 2781 4151
 - c) Email: sigbersih@whistleblowing.link
 - d) Post: PO Box 1075
 - e) Message/WhatsApp: +62 817 0812 330
- 7) The reporting channel is managed entirely by an Independent Consultant and the status or notification can be monitored by the President Commissioner, President Director, Chairman of the Audit Committee, TP3.
- 8) The violations report s submitted by the Independent Consultant to the recipient of the report according to the reported category for decisions and follow up processes.

b. Follow-up Process for Reported Violations

- 1) Violatio by the President Commissioner
 - a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the Chairman of the Audit committee and the President Director, for further follow-up decisions or not.
 - b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3.
 - c) The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the Chairman of the Audit Committee and the President Director.
 - d) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 fo achive. Meanwhile if elements of crime and violationsare found, follow up actions cab be carried out in accordance with the applicable provisions and regulations.
 - e) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

- 2) Violations by the Board of Commissioners (other than the President Commissioner), President Director Supporting Organs of the Board of Commissioners (other than Members of the Board of Commissioners)
 - a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the Chairman of the Audit committee and the President Director, for further follow-up decisions or not.
 - b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3.
 - c) The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the Chairman of the Audit Committee and the President Director.
 - d) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 fo achive. Meanwhile if elements of crime and violationsare found, follow up actions cab be carried out in accordance with the applicable provisions and regulations.
 - e) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

- 3) Violations by the Chairman of the Audit Committee
 - a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the President Commissioner and the President Director, for further follow-up decisions or not.
 - b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3.
 - c) The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the President Commissioner and the President Director.
 - d) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 fo achive. Meanwhile if elements of crime and violationsare found, follow up actions cab be carried out in accordance with the applicable provisions and regulations.
 - e) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

- 4) Violations by the Board of Directors (othe than the President Director)
 - a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the President Commissioner, the Chairman of the Audit committee and the President Director, for further follow-up decisions or not.

- b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3.
- c) The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the President Commissioner, the Chairman of the Audit committee and the President Director.
- d) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 fo achive. Meanwhile if elements of crime and violationsare found, follow up actions cab be carried out in accordance with the applicable provisions and regulations.
- e) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

5) Violations by WBS Manager (TP3)

- a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the President Commissioner, the Chairman of the Audit committee and the President Director, for further follow-up decisions or not.
- b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3. The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the Chaيمان of the Audit Committee and the President Director.
- c) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 fo achive. Meanwhile if elements of crime and violationsare found, follow up actions cab be carried out in accordance with the applicable provisions and regulations.
- d) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.
- e) TP3 referres to in this process refers to other WBS Managers (TP3) (who are not reported)

6) Violations by the Board of Directors and Board of Commissioners of Subsidiaries & Affiliates

- a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the President Commissioner, the Chairman of the Audit committee, President Director and TP3, for further follow-up decisions or not.
- b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3.
- c) The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the President Commissioner, the Chairman of the Audit committee, President Director and TP3.

- d) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 to archive. Meanwhile if elements of crime and violations are found, follow up actions can be carried out in accordance with the applicable provisions and regulations.
- e) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

7) Violations by Employees (including Employees of Subsidiaries & Affiliates)

- Violations by Employees
 - a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the President Director and TP3, for further follow-up decisions or not.
 - b) If the report does not require a follow up, it can be submitted to TP3 to archive, but if its need to be followed up, the report will be forwarded to the Main Investigation Team through TP3.
 - c) The Investigation Team that carries out the investigation process and submits the result of the investigation and recommendations to the President Director and TP3.
 - d) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 to archive. Meanwhile if elements of crime and violations are found, follow up actions can be carried out in accordance with the applicable provisions and regulations.
 - e) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.
- Subsidiary & Affiliate Employee Violations
 - a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category as well as recommendations to the President Director and TP3, for further follow-up decisions or not.
 - b) The President Director and TP3 do more research and forward it to the President Director of the Subsidiary for further processing.
 - c) The process of investigation and follow up is carried out by the President Director of the Subsidiary in accordance with the authorities and regulations applicable in the Subsidiary. The President Director of the Subsidiary submits a report to the President Director and TP3 regarding the actions and follow up on the investigations conducted by the Subsidiary Investigation Team.
 - d) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

8) Violation of the Accounting and Financial Reporting Process

- a) The Independent Consultant submits a violation report that has been reviewed for data adequacy and accuracy and its grouped based on the type of violation and the reported category to the Board of Commissioners.

- b) The Board of Commissioners do more research and forward to the Audit Committee for further processing. The Audit Committee do more research and decides whether the violation report will be followed up or not.
- c) If necessary, it will be forwarded to the Main Investigation Team through TP3 for further processing. Meanwhile, if not follow up required, it will be submitted to TP3 for archive.
- d) The Investigation Team conducts the investigation process and submits the results of the investigation as well as recommendations to the Audit Committee and the Board of Commissioners. The Board of Commissioners submits the result of the investigation and recommendations for action to the Board of Directors for further processing.
- e) If the results of the investigation and the recommendations of the Investigation Team do not find elements of crime and violations, it can be submitted to TP3 for archive. Meanwhile if elements of crime and violations are found, follow up actions can be carried out in accordance with the applicable provisions and regulations.
- f) TP3 submits the follow up status of the violation report to the Independent Consultant through the reporting channel, to be submitted to the Reporter as confirmation of the report status.

c. Completion of Whistleblowing

- 1) The monitoring of the follow up reporting violations is carried out by TP3.
- 2) If the TP3 requires information on the progress or results of the investigation, the TP3 may request an explanation of the status of the follow up to the Board of Commissioners or the Board of Directors.
- 3) TP3 must make a development report of violations (activity report). These are 2 types of report progress status, namely in the process of handling (on progress) and completed (done).
- 4) Communication with the reporter is carried through one door, it is the Independent Consultant. In this communication, the complainant will also receive information regarding the handling of the reported case, whether it can be followed up or not.
- 5) The Company through TP3 can inform and/or provide feedback on the status of the violation reporting accomplishment process to an Independent Consultant, to the complainant who requests an explanation from the Company regarding the violation report he/she submits.

d. Reporting Administration

- 1) The entire process of reporting violations is well administered by an Independent Consultant and submitted to TP3.
- 2) Records of receipt of reporting violations contain at least:
 - Registration Number;
 - Date of Receipt;
 - Receiving Officer;
 - Brief description of the contents of the report;
 - Supporting evidence

5. PUBLICATION AND SOCIALIAZATION

The Company through the Corporate Secretary and Related Work Units is Required to publish and disseminate the Violation Reporting Guidelines to both internal and external parties through various media, such as:

- 1) Print and distribute this policy document.
- 2) Loading on the Company's website.
- 3) Submitting in the Company's internal forum.

6. EVALUATION

The Company evaluates the effectiveness of the Violation Reporting System. The report on the evaluation results is reported to the Board of Directors and the Board of Commissioners.

7. CLOSING

The Violation Reporting System Manual is prepared to serve as a guideline for all SIG Personnel. This guideline must be changed or revised periodically to suit the prevailing laws and regulations and the needs of the Company.