future as necessary.

In the event any matter contained in this decree requires amendment, it shall be rectified in the

Whistleblowing System becomes effective on the Company.

Board of Commissioners has resolved that at the signing of this decree, the attached
and applicable to all ABM Members and the relevant stakeholders. In regards to this objective, the
carried out in a consistent manner, there is a need for a monitoring system that is robust, effective
implementation of good corporate governance, and therefore, in order that such governance is

PT Sewatama Tk (hereinafter referred to as “Company”) recognizes the significance of the

NO. SK 10/SS-BOC/X/2014
ON ADOPTION OF WHISTLEBLOWING SYSTEM POLICY
RESOLUTION OF THE BOARD OF COMMISSIONERS OF PT SUMBERDAYA SEWATAMA

A member of ABM Group

PT Sumberdaya Sewatama
PT SUMBERDAYA SEWATAMA

WHISTLEBLOWING SYSTEM
INTRODUCTION

In this chapter, the following terms shall have the meaning so assigned to them:

DEFINITIONS

I. SCOPE AND PURPOSE

II. INTRODUCTION

- With each new development in internal control and to design the necessary improvement measures.
- Providing feedback to the organization to further review the critical areas and operating procedures.
- Improving the company's reputation among shareholders, regulators, and the public in general.
- Reading bills incurred in addressing issues of violation.
- Internal work of the organization to address all violations, whether from a monetary, operational, or ethical stance.
- Reading the risks posed by the organization due to acts of violations, whether from a monetary, operational, or ethical stance.
- Providing adequate warning system on potential issues, and trends by violations.
- Reporting an issue of violations to management and/or board of directors in a timely and effective manner.
- Providing an important and critical means for conveying information by the company to its employees.
- Ensuring that any issues are addressed in a timely and effective manner.
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- Ensuring that any issues are addressed in a timely and effective manner.
Complaint: In the broadest meaning of the term, includes but is not limited to money, goods, services rendered, or any other personal information or personnel external to the Company.

1. Fraud is any deceitful act which may cause potential or actual harm to the Company or its employees.

2. Corruption is any fraudulent or unlawful act committed by an SEWATANA Member or any employee of another person with whom the Company has a business relationship in order to facilitate the Company's interests or any misuse of authority.

The Company may act or refuse to act on the list of complaints below in order to facilitate the Company's interests.

1. Violation of the Company's Standard Operating Procedures (SOP).
2. Violation of the Company's Code of Conduct.
3. Fraud.
5. Violation of the law or other laws, including environmental, labor, or other regulations.
6. Use of illegal drugs, firearms, or other criminal offenses.
7. Emotional or physical abuse.
8. Action which may cause financial or non-financial loss to the Company or its employees.
9. Action which endangers the safety and health of others.

Any of the following actions:

- Disclosing confidential information without permission.
- Misusing the Company's resources.
- Unauthorized access to the Company's facilities.
- Unauthorized use of the Company's equipment.

Reportable Violations are all within the view of the Complainant, acting in good faith, consider the following:

1. Fraud.
2. Corruption.
3. Disrespectful conduct.
5. Emotional or physical abuse.
6. Violation of the law or other laws, including environmental, labor, or other regulations.
7. Use of illegal drugs, firearms, or other criminal offenses.
8. Action which may cause financial or non-financial loss to the Company or its employees.
9. Action which endangers the safety and health of others.
Procedures for Filing of Report of Violation

1. **Designated Officer** is an SEWATAMA Member or any other third party appointed to hold a position on the WBS Implementation unit, such as the report receiving officer or report reviewing officer, SEWATAMA Member, or where the whistleblower receives a share of the proceeds from the fraudulent scheme or the report being received. An example is fraud committed by a group of other employees of the Company that has been reported through the whistleblower's system.

2. **Administrative Immunity** is a protection provided by the Company to a whistleblower with respect to any activity with the aim of finding evidence related to an offense.
A report of a violation committed by a WBS officer must be delivered directly to the SEWATAM.

Independent Commissioner:

Ali H. Independent Commissioner/Chairman Committee

Jl. Cilandak Raya No. 1, Cilandak, Jakarta Selatan

Kuningan 12, 2nd Floor

PT Semen Indonesia

peneguhan@semenindonesia.com or

or in writing to the following addresses:

Any complaint of a violation may be made by a Whistleblower through electronic mail (email)

Means for Filing a Complaint:

a. Means as determined under this policy.

b. Any complaint of a violation may be made at any time without any limitation of period, subject to:

Time for Complaint Submission:

1. The Whistleblower submits such report directly to the WBS team or

2. The Whistleblower submits such report directly to the WB's team or

Reports that can be followed up must meet the following requirements:

a. Allegation of violation that may be resolved include actions that are defined in sub-section:

b. Allegation of Reportable Violation:

Immediate regulation and the Company's code:

A report of a violation may be made anonymously or accompanied by the identity of the Whistleblower.

Punishment to the Whistleblower under the policy, a Whistleblower who files a complaint which prematurely indicatory of the alleged violation.

A report of a violation may be made anonymously or accompanied by the identity of the Whistleblower.
necessary before issuing a resolution.

The Board of Commissioners may require explanation to be given by the WBS Team as

e) A resolution which calls for the closing of the case,

(f) A resolution on action to be taken outside the Board of Directors.

2. Upon receiving a recommendation from the WBS Team Chairperson, the Board of

Commissioners must within (10) ten business days follow up on the WBS recommendation. The Board of

Commissioners must within (7) seven calendar days, if a recommendation to initiate or propose

improvement is made to the system to the Board of Commissioners.

3. In conducting an investigation, the WBS Team must submit a progress report of the case to the Board

4. A report on the result of the completed investigation must be submitted to the Chairperson of the WBS

Team at least once every month.

5. Upon receiving a recommendation from the WBS Team Chairperson, the Board of

Commissioners may decide how to proceed.

6. The WBS Team Chairperson is responsible for the WBS Team.

All complaints will be resolved through reporting means under the auspices of the

Procedure with respect to general allocation of violation.

Follow up action taken over a report of alleged violation.

Code of Conduct and Whistleblower Protection of the Criminal Code

Provisions on collective bargaining or collective agreement with the company.
Commissioners' Resolution for the disposal of the case.

1. The Board of Commissioners, within 10 (ten) days from receiving the report of the alleged violation, must make a decision on the proposed system improvement, if the alleged violation is sustained.

2. The Board of Commissioners, after action by the investigation, within 7 (seven) calendar days from receipt of the report of the alleged violation, must make a decision on the proposed system improvement, if the alleged violation is not sustained.

3. Commissioners of a violation already committed by the President, Commissioners should be submitted to the Chairperson of the Audit Committee.

4. The Board of Commissioners, after action by the investigation, if the alleged violation is not sustained, the alleged violation must be submitted to the chairperson of the Audit Committee.

5. The Board of Commissioners, after action by the investigation, if the alleged violation is not sustained, the alleged violation must be submitted to the Chairperson of the Audit Committee.

6. The Board of Commissioners, after action by the investigation, if the proposed system improvement is not adopted, the Board of Directors or Internal Audit Unit must report to the WBS Team on follow-up action on the proposed system improvement.

7. The Board of Commissioners, after action by the investigation, if the proposed system improvement is adopted, the Board of Directors or Internal Audit Unit must report to the WBS Team on the implementation of the proposed system improvement.

Supporting evidence that the proposed system improvement has been implemented in the form of a recommendation may also be in the form of a recommendation addressed to the Company's shareholders.
Delivery of information for the investigation process will be made without disclosing the source of the information. If the report of violation is deemed to have been improperly filed, the whistleblower will be advised to contact the proper law enforcement agencies and require further investigation. The identity of any information regarding the whistleblower shall only be known by the whistleblower.

The decision to file a report or other form of protection

necessary, the whistleblower may receive other forms of protection

and protection for whistleblowers

regulations on whistles and confidential protection

confidentiality of and protection for whistleblowers

The company will impose punitive measures against a whistleblower who is found to have committed slander of the investigation or case, including but not limited to:

- (a) Dismissal of the employee;
- (b) Suspension of the employee;
- (c) Removal and discrimination in any form;
- (d) Temporary termination of services;
- (e) No further information on the whistleblower;
- (f) Other legal actions.

The Company provides protection to whistleblowers from physical and psychological retaliation, including but not limited to:

- The company will abide by applicable laws and regulations and best practices in implementing the WES.

SEYAMMA will provide protection to whistleblowers and their families who have aided in good faith and

N. Policy on Whistleblower

A resolution on the follow-up action recommended system improvement must be followed up by no later than 45 (forty-five) days from the date of such resolution.
V. WHISTLEBLOWER SYSTEM MANAGEMENT STRUCTURE

The WBS is designed and managed by an independent commissioner appointed by the Board of Directors. An independent third party is assisted in the performance of such duties. The WBS may, as required a professional and independent require, assist in the performance of such duties.

4. Mandatory Immunity

The Company may provide immunity from administrative action in order to promote willingness to report violations and provide protection to whistleblowers who have been in good faith. Such administrative immunity shall only be applicable internally with the company.
An investigation must allow for the possibility of administrative, operational and judicial
suites. In such cases, the object and stages of the investigation process must be clearly
identified. This involves management principles with regard to objectives, time and cost
allocation. The investigation should be conducted while bearing in mind the available resource
investigation should be conducted based upon the following principles:

**Principles governing the investigation:**

Investigations undertaken in the investigation to reported allegations may be considered
with regard to cases involving serious and significant fraud or the use of an external and independent
necessary. Opportunity to provide an explanation on the evidence found, including to give a defence where
opportunity is provided in prosecution. The complaint must be given the full
by whom made the report or who is targeted by the complaint. The complaint must be given the full
WGSS. The investigation must also be free from bias and must be conducted without being affected
control that is involved in investigations. Independence of the investigations officers is crucial. In
situation of an approved third party. Additionally it is recommended that the internal audit function
Appointment of WBS Management
Company may provide information, whether in the form of award and decision section for a whistleblower reporting a violation.

IX. INCENTIVE FOR WHISTLEBLOWERS

- Other methods deemed effective to apply WSS.
- Incorporation of WSS as an agenda of the management meetings.
- Regular meetings with the legal association to explain WSS and its benefit to the Company.
- Publication of a WSS Awareness book for SEWA team.
- Posting a FAQ (Frequently Asked Questions) section on the Company’s website.
- A Newsletters, announcements, etc. of the activities being conducted such as training, number cases handled.
- Regular publication once every three or six months on the Company’s website and internal media.

Means of:

a. Establishing a culture of honesty and transparency.

Regular communication can be conducted by:

The Company must engage in regular communication with regard to the implementation of the WSS Program.

VIII. REGULAR COMMUNICATION

- As Chairperson of the WBS Oversight Committee,
- WBS officers (Whistleblower Protection and Investigation Officers) must be allowed to make direct reports to the Independent Commissioner, with copy to the report sent to the President.

The WBS reporting method must ensure that:..

outside experts

(3) Management of the investigation process must be flexible. The communication method employed be reviewed with respect to the intended objective and the critical decisions made during the inquiry, and must be well-documented in order to make it possible for the investigation process to
I. EXHIBIT - REPORT HANDLING PROCESS

Every report received through the whistleblower reporting process shall be processed according to the procedure set forth in the exhibit to this policy.

II. PROCEDURE FOR REPORT HANDLING BY THE WBS TEAM

For the implementation of this policy, the WBS Team can issue procedures or technical regulations whenever necessary.

III. IMPLEMENTING REGULATIONS

Victim Protection Agency (LPSK) or other similar institution/agency.

The WBS and the company can implement procedures that are designed to ensure the effectiveness of the WBS implementation. Through the engagement of independent third party, the Board of Commissioners conducts regular audit and review at least once every year on the effectiveness of the WBS implementation.

AND THE COMPANY

Cooperation between the WBS Team and Victim Protection Agency (LPSK)

A program through cooperation with other companies that have adopted such program. The company may also perform benchmarking to measure the company's performance in implementing the WBS.

I. BENCHMARKING

achievement is in line with the company's business needs. If it is deemed that the objectives set at the beginning of the program's implementation and also to ensure that such through the engagement of independent third party. The Board of Commissioners conducts regular audit and review at least once every year on the effectiveness of the WBS implementation. To ensure the effectiveness of the WBS implementation, to ensure the effectiveness of the WBS implementation, to ensure the effectiveness of the WBS implementation.