



CITATAH

**POLICY OF WHISTLEBLOWING SYSTEM  
PT CITATAH TBK (the "COMPANY")**

## **A. INTRODUCTION**

Implementation of the Whistleblowing System Policy ("**Policy**") is one of the Company's endeavors to improve effective application of Good Corporate Governance.

Whistleblowing is the disclosure of violation, unlawful, unethical/immoral acts or other acts which may harm the Company or stakeholders of the Company, which conveyed by members of the Board of Directors, the Board of Commissioners, employees (permanent, contract, or outsourcing) at all level and other support organs of the Company ("**Individuals of the Company**").

The policy can be adequately applied if the Company has an excellent, independent, and confidential reporting system, as well as guaranteed protection to the whistleblower.

Under this Policy, the Company is expected to develop whistleblowing culture as a form of implementation of the Good Corporate Governance principles that can bring positive impacts on the Company's business sustainability.

## **B. GENERAL PRINCIPLES**

1. This Policy applies to Individuals of the Company and external parties that have an interest in the Company such as outsourcing company, vendors, customers, former Individuals of the Company, and other third parties.
2. Implementation of this Policy is part of the Company's control to prevent any infringements that may impede business continuity and result in financial and non-financial losses that will affect the reputation and create loss of public trust against the Company.

## **C. WHISTLEBLOWING IMPLEMENTATION**

### **C.1. Categories of Whistleblower and Reported Party**

Under this Policy, the categories of whistleblower are as follows:

- a. Internal parties, including Individuals of the Company.
- b. External parties, including former Individuals of the Company, vendors, consultants, other external parties (stakeholders).

The whistleblower may report any infringements that conducted by:

- a. All Individuals of the Company; and
- b. Former Individuals of the Company that has a violation involvement with the active Individuals of the Company or did something that has a legal impact on the Company.

## **C.2. Scope of Reporting Infringements**

This Policy is including but not limited to the following infringements investigation:

### **1. Fraud**

An intentional act to take personal or other parties advantage by violating the Company's internal policy or applicable laws and regulations that result in a financial and non-financial loss to the Company.

### **2. Significant Operational Errors**

Associated with acts committed by accident or unintentionally, which may result in a financial or non-financial loss to the Company.

### **3. Violations of The Company Policies**

Includes all forms of the negligence against the Company's significant policies.

### **4. Violations of The Company's Code of Conducts**

Includes all forms of abuse on the aspects as outlined in the Company's Code of Conducts.

### **5. Conflict of Interest**

Includes any misuse of the Company's name, asset facilities or relationships for any form of personal benefits including but not limited to the acceptance of money, goods and services from certain parties which contrary to the Company's policies.

### **6. Ethical and Moral Violation**

Includes unlawful acts that may harm the Company's reputation such as SARA (ethnicity, religious beliefs, race, and inter-group), harassment, conflicts of interest, misuse of the Company's data, assets, and/or inventories, intellectual property rights as well as including non-compliance with relevant regulations and other related ethical matters.

### **7. Unlawful Acts**

Includes infringement of criminal law as well as civil law or other laws and regulations, such as faking authorized signatures of officials, drug abuse, and others.

8. Other acts that may endanger safety, health, and security of the working environment.

## **C.3. Whistleblowing Procedures**

### **1. Whistleblowing Mechanism**

The whistleblower may report any occurred violations conducted by Individuals of the Company through the following outline:

- a. Whistleblower shall fill out the forms (Appendix I) and attach an identity copy. The Company will provide a receipt for the reported infringement to the whistleblower (Appendix II).
- b. Whistleblower shall provide supporting documents that relate to the said infringements.
- c. If the whistleblowing conducted by the stakeholder's representative thus the representative shall submit additional documents as follows:
  - 1). Copy of stakeholder and its representative identities;
  - 2). Power of Attorney from the stakeholder to its representative stating that the stakeholder (as the principal) authorize its representatives (as the attorney) to act for and on behalf of the stakeholder;
  - 3). If the stakeholder's representative is a legal entity, they shall provide a document stating that the party (who is reporting the infringement) is the authorized party to represent such legal entity.
- d. An anonymous whistleblower is allowable, but he/she shall provide copies of documents relating to the reported infringements.

## **2. Supporting Documents of Whistleblowing**

The whistleblower shall provide a reliable Initial Indication, including:

- a. The reported violation includes the amount of loss (if it can be determined), and 1 (one) report only for 1 (one) violation to focus the settlement.
- b. The party who is responsible for the offense, including the witness and the beneficiary or the injured party.
- c. Location of violation, which includes name, place, or department where the reported infringement occurred.
- d. Time of violation, i.e., the violation period either in the form of a particular day, week, month, year or date when the violation occurred.
- e. How the violation occurred and whether there is supporting evidence of the infringement.
- f. Whether the infringement has been reported to other parties or not.
- g. Whether the offense has occurred previously or not.

## **3. Non-Actionable Reports**

The Company shall follow up on the received reports, but the Company has a right not to continue such reports that allegedly contain the following factors:

- a. Excluding from the scope of infringements under this Policy (Section C.2);
- b. Made based on bad faith to slander, revenge, defamation of other employees, SARA (ethnicity, religious beliefs, race, and inter-group) and others; and/or
- c. Have a specific purpose for personal or group interests.

#### **4. Responsible Person To Follow-Up The Reports**

- a. Investigation Team, if the reported party is Individuals of the Company other than the Board of Directors and the Board of Commissioners.
- b. President Director, if the reported party is the Board of Commissioners.
- c. President Commissioner, if the reported party is the Board of Directors.

#### **5. Whistleblowing Procedures**

The whistleblower shall report the occurred infringement to the Corporate Secretary of the Company through the following media:

Email : head.legal@citatah.co.id  
Tel : 021 - 3972 2018  
Fax : 021 - 3972 2028

The report also can be sent through sealed envelope with code "Whistle Blowing System (WBS)" on the top right of the envelope and addressed to the Corporate Secretary at:

**PT CITATAH Tbk**  
**Jl. Prof. Dr. Satrio C4 No. 10**  
**Kuningan Timur, Setiabudi,**  
**South Jakarta 12950**

#### **D. FOLLOW UP PROCESSES OF WHISTLEBLOWING**

The Company shall follow up the infringement report since the report received and will have specific processes as follows:

##### **D. 1. Initial stage**

1. The Corporate Secretary shall give a code for each received report, select according to the criteria/type of violation, then submit to:
  - a. The Investigation Team<sup>1</sup>, if the reported party is the Individuals of the Company other than the Board of Commissioners and the Board of Directors.
  - b. The Board of Commissioners, if the reported party is the Board of Directors.
  - c. The President Director, if the reported party is the Board of Commissioners.

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<sup>1</sup> The Investigation Team is a team that has to collect data/evidence related to the reported violation. The External Investigator may also conduct the Investigation Team.

2. The Corporate Secretary shall evaluate the received report within 14 (fourteen) days (since the report received with some) questions, i.e., (i) is there any Initial Indication; or does the received report already meet the whistleblowing criteria?; and (ii) can the received report to be followed up?

If "YES" then the received report shall be followed up, but if "NO" thus the process of the Infringement Reporting System is deemed complete already.

3. The Corporate Secretary shall inform the whistleblower regarding the continuation or termination of the follow-up process.
4. If the reported party is Individuals of the Company other than the Board of Directors and the Board of Commissioners, thus the Investigation Team shall follow up the received report from the Corporate Secretary according to the criteria/type of report and report the results to the Corporate Secretary.

The Investigation Team may cooperate with the External Investigator based on the approval of the Board of Directors if a core of the report is related to the Company's image, causing significant harm and/or has not been followed up by the Company.

The Corporate Secretary shall forward the received report to the Board of Commissioners if the reported party is the Board of Directors. Further, the Corporate Secretary shall deliver the received report to the Board of Directors if the reported party is the Board of Commissioners.

5. The Company shall process an anonymous report by considering the seriousness of the report's contents, credibility, and submitted evidence, and the possibility to verify the report.

## **D. 2. Investigation**

### **1. Basic Principles of Investigation**

- a. The investigation process shall apply the presumption of innocence principle and objectivity.
- b. The investigation process should be free of bias.
- c. The reported party shall have opportunity to explain the evidence, including to defense (if necessary).
- d. The Company shall choose auditors/investigators with integrity when the Company shall investigate Individuals of the Company as the reported party, the report relates to the material information and could affect the Company's reputation. This is important to ensure the objectivity of investigation results thus the trust on implementing this Policy can be maintained. Beside those criteria, the internal Investigation Team shall conduct the investigation.

## **2. Investigation Team**

- a. Either internal Investigation Team or external investigators may conduct the investigation.
- b. The Investigation Team must be independent, free pressure from any party to ensure the investigation process based on the fairness principle and objective assessment of the findings.

## **3. Process and Investigation Report**

- a. Before conduct initial review of the received report, all members of the Investigation Team shall sign an independence statement as evidence that there is no conflict of interest in the conducting initial review/investigation.
- b. If there is any potential conflict of interest by a member of the Investigation Team in the initial investigation, thus such member shall withdraw and be replaced by other personnel who have no conflict of interest.
- c. The Investigation Team, the Board of Commissioners, or the President Director shall conduct an initial investigation on the Initial Indications of the report.
- d. The parties which involved in the investigation process shall prepare and sign minutes for every investigation process.
- e. The Corporate Secretary shall have proper documentation of investigation process thus it will ease the parties while re-review the investigation result before taking an important decision during the investigation process.
- f. Every investigation report shall be supported by either physical or non-physical evidence. The result of the investigation report is not an opinion but a conclusion of the investigation result which shall be referred as the basis for taking a decision.

## **4. Decision Making**

- a. Based on the investigation outcome, the Investigation Team, the President Director, or the Board of Commissioners shall decide:
  - 1). Closed the infringement report, if it is not proven; or
  - 2). Provide punishments to the reported party under the applicable policies of the Company, if the report is proven and related to administrative measures.
- b. If the investigation outcomes discovered criminal elements, subject to the direction of the Board of Directors, such case should be forwarded to law enforcement officers for a further process under applicable legislation.

### **D. 3. Reports of Whistleblowing Handling**

1. The Corporate Secretary shall report to the President Director at least 3 (three) months regarding the received report against Individuals of the Company other than the Board of Directors and

the Board of Commissioners, including the list of proceeds and Non-Actionable Reports.

2. The President Director shall make periodic reports of at least 3 (three) months to the Board of Commissioners, including the number of violation report, the categories of infringement, the media used by the whistleblower, and the list of proceeds and Non-Actionable Reports.
3. The President Commissioner shall make and submit a report to the Shareholders as an evaluation of the Board of Directors' performance if any member of the Board of Directors is found guilty.

#### **E. WHISTLEBLOWER AND WITNESS PROTECTION**

1. The Company shall keep confidentiality of the whistleblower's identity.
2. The Company protects the whistleblower from any form of threat, intimidation or malicious action from any party as long as the whistleblower keeps the confidentiality of the reported infringement.
3. The protection of the whistleblower shall also apply to the parties who are conducting the investigation as well as to the witnesses. The Policy has an objective to encourage any Individuals of the Company and other parties to report any occurred violations and ensure the protection of the whistleblower and his/her family. The Company commits to protecting a good faith whistleblower, and the Company will comply all relevant laws and best practices which apply to the implementation of this Policy. The Company protects the whistleblower from the following matters:
  - a. Job termination;
  - b. Demotion;
  - c. Transfer;
  - d. Harassment, discrimination, pressure and/or other forms of intimidation;
  - e. Reduction of sanctions in the case of the whistleblower involves in the reported case.
  - f. Bad record on the personal file record.
4. Besides, the Company shall also provide legal protection for a good faith whistleblower according to the applicable laws and regulations, as follows:
  - a. Protection from criminal and/or civil charges.
  - b. Protection for personal safety, and/or the whistleblower family from physical and/or mental threats.
  - c. Protection against whistleblower's property.
  - d. Has a right to provide information without meeting the reported party, at each level of case investigation when the case settled in a court.



## **F. AWARDS AND SANCTIONS**

The Company shall determine a form of sanctions to the reported party against the proven violation according to the current policies in the Company. The Company shall also give penalties to the whistleblower that provided false reporting.

Besides, the Company shall grant award to the whistleblower if the reported case contains the accurate fact and give a positive impact on the Company. The Board of Directors shall determine a type of provided award.

## **G. CLOSING**

This Policy may be updated if considered necessary by taking into account the provisions of applicable laws and regulations in Indonesia.

This Policy came into force on 2 October 2017.

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Under the Article 4 paragraph (3) of the Financial Services Authority Regulation No. 8/POJK.04.2015 on Web Site of Issuers or Public Companies, in the event there is any difference of interpretation between Indonesia language and foreign language in the disclosed information thus Indonesia language shall prevail.

**LAMPIRAN I / APPENDIX I  
FORMULIR PELAPORAN PELANGGARAN  
WHISTLEBLOWING FORM**

<b>1. IDENTITAS WHISTLEBLOWER (WHISTLEBLOWER IDENTITY)</b>		
<b>Informasi Umum (General Information)</b>		
Nama (Name)	:	
Perusahaan (Company)	:	
No. Telepon (Phone No.)	:	
No. Handphone (Cellphone No.)	:	
Email	:	
<b>Informasi Internal (Internal Information)</b>		
Posisi (Position)	:	
Departemen/Divisi (Department/ Divison)	:	
No. Karyawan (Employee No.)	:	
<b>2. WHISTLEBLOWER STATUS</b>		
Apakah Pelapor bersedia untuk memberikan laporan tertulis (Does the Whistleblower willing to provide a written report)	:	Ya (Yes) / Tidak (No)
Alamat Pelapor yang dapat dihubungi untuk melaporkan hasil tindak lanjut/ investigasi kepada Pelapor (The addresses of Whistleblower can that be contacted for reporting the results of follow up/ investigation)	:	
<b>3. KATEGORI &amp; KETERANGAN WHISTLEBLOWER (THE WHISTLEBLOWER CATEGORIZATION &amp; INFORMATION)</b>		
Kategori Pelanggaran yang Dilakukan (The Category of Offense That Committed) :		
Korupsi (Corruption)	:	Ya (Yes) / Tidak (No)
Kecurangan (Cheating)	:	Ya (Yes) / Tidak (No)
Ketidakjujuran (Dishonesty)	:	Ya (Yes) / Tidak (No)

<p>Perbuatan melanggar hukum (termasuk pencurian, penggunaan kekerasan terhadap pekerja atau pimpinan, pemerasan, penggunaan narkoba, pelecehan, perbuatan kriminal lainnya)</p> <p>(Unlawful acts (including theft, the use of violence against employees or leaders, extortion, illegal drug use, abuse and other crime act))</p>	:	Ya (Yes) / Tidak (No)
<p>Pelanggaran ketentuan perpajakan, atau peraturan perundang-undangan lainnya (lingkungan hidup, mark-up, under invoice, ketenagakerjaan, dll)</p> <p>(Taxes or other legislation violations (environmental, mark-up, under invoice, labor, etc))</p>	:	Ya (Yes) / Tidak (No)
<p>Pelanggaran Kode Etika Perseroan atau pelanggaran norma-norma kesopanan pada umumnya (Company's Code of Conducts or decency norms violations, in general)</p>	:	Ya (Yes) / Tidak (No)
<p>Perbuatan yang membahayakan keselamatan &amp; kesehatan kerja, atau membahayakan keamanan Perseroan (Endanger acts that can impact the safety and occupational health or jeopardize the security of the Company)</p>	:	Ya (Yes) / Tidak (No)
<p>Perbuatan yang dapat menimbulkan kerugian finansial atau non-finansial terhadap Perseroan atau merugikan kepentingan Perseroan (Actions that may cause financial or non-financial losses to the Company or detriment the interests of the Company)</p>	:	Ya (Yes) / Tidak (No)
<p>Pelanggaran prosedur operasi standar (SOP) Perseroan, terutama terkait dengan pengadaan barang dan jasa, pemberian manfaat dan remunerasi</p> <p>(Violation of the Company's Standard Operating Procedures (SOP) in particular to the procurement of goods and services, the provision of benefits and remuneration)</p>	:	Ya (Yes) / Tidak (No)

Catatan : lingkari pada pernyataan "ya" atau "tidak" (bisa lebih dari satu).  
 (Note: circle "yes" or "no" statement (can be more than one)).

**Keterangan pelanggaran yang dilakukan (Remarks of offense that has been committed):**

#### 4. BUKTI PENDUKUNG WHISTLEBLOWER (WHISTLEBLOWER SUPPORTING EVIDENCE)

<input type="checkbox"/>	Catatan akuntansi & keuangan ( <i>Notes of Accounting &amp; Finance</i> )	<input type="checkbox"/>	Email
<input type="checkbox"/>	Surat/memo ( <i>Letter/memo</i> )	<input type="checkbox"/>	Foto ( <i>Photo</i> )
<input type="checkbox"/>	Dokumen / voucher transaksi ( <i>Document / transaction voucher</i> )	<input type="checkbox"/>	Pernyataan saksi ( <i>Witness Statement</i> )
<input type="checkbox"/>	Kontrak ( <i>Contract</i> )	<input type="checkbox"/>	Lainnya ( <i>Others</i> )

Catatan: Checklist pada kotak yang tersedia (bisa lebih dari satu) dan untuk upload bukti pendukung dapat dilakukan melalui email atau dilampirkan apabila melalui surat menyurat. (Note: Checklist the provided box (can be more than one) and upload supporting evidence can be performed through email or provide the printed evidence if send by mail.

- Semua informasi yang diberikan akan kami simpan dan rahasiakan. (All provided information would be retained and withheld).
- Pelapor yang melakukan fitnah atau melakukan pelaporan palsu akan kehilangan hak mendapatkan perlindungan dan bahkan diancam dengan sanksi sesuai dengan peraturan perundangan yang berlaku. (Slander or false reporting by whistleblower shall subject to loss of protection right and threatened with sanctions in accordance with applicable legislation).
- Perlindungan tidak diberikan kepada pelapor yang terbukti melakukan pelaporan palsu dan/atau fitnah. Pelapor yang melakukan laporan palsu dan/atau fitnah dapat dikenai sanksi sesuai dengan peraturan perundangan yang berlaku dan/atau kebijakan internal Perseroan. (The whistleblowers, who provenly provided the wrong report and/or slander, do not have a protection right. Any whistleblowers that gave false and/or libel report are subject to the sanctions according to the applicable laws and/ or internal policies of the Company).

**LAMPIRAN II / APPENDIX II**  
**TANDA TERIMA PELAPORAN PELANGGARAN**  
**RECEIPT OF THE INFRINGEMENT REPORT**

Dengan ini diterangkan bahwa:  
Hereby explained that:

Nama/Name :  
Alamat/Address :  
Telepon/Phone :  
Email :  
Nama Organisasi/Organization :

Telah menyampaikan laporan pelanggaran tentang:  
Has submitted a violation report about:

..... (tempat/place), ..... (tanggal/date)

**Pelapor/ Whistleblower,**

**Penerima/Receiver,**

(Nama Lengkap dan Tanda Tangan)  
(Full Name and Signature)

(Nama Lengkap dan Tanda Tangan)  
(Full Name and Signature)