



## **Whistleblowing System PT Astra Agro Lestari Tbk**

### **I. Purpose**

To issue formal instructions to serve as guidelines for the fraud case handling system based on complaint reports or audit findings, followed by an investigation process.

### **II. Scope**

Investigation tasks are conducted by appointed investigators in the process of case analysis, planning, execution, and reporting.

### **III. Definition**

#### **3.1 General Definition**

##### **Whistleblowing**

The act of an employee, contractor, or supplier discreetly reporting an alleged fraud within the Company. Reports can be made internally to the company leadership to prevent harm to the Company, or externally to third parties or regulators.

##### **Fraud**

Any fraudulent or unlawful act committed by an individual or a group for personal or others' interests. Fraud can manifest in various forms at any time, leading to detrimental consequences for the company.

##### **Investigation**

A process of uncovering facts or truth using specific strategies, approaches, and tools to draw conclusions that assist management in making decisions.

##### **Investigator**

An individual or a team possessing the necessary skills, competencies, and attitudes, as well as being independent, thorough, and meticulous to reveal the truth through appropriate investigative methods.

#### **3.2 General Provisions**

a. Activities that constitute violations include:

1. Violating laws and regulations.
2. Violating work ethics and business ethics guidelines.
3. Violating generally accepted accounting principles.
4. Violating company operational policies and procedures, or other policies, procedures, and regulations deemed necessary by the company.

5. Engaging in other fraudulent actions that could result in financial and non-financial losses.

b. Fraud can manifest in various forms, such as:

**Gratification**

This encompasses giving additional money or fees, gifts, goods, discounts, commissions, interest-free loans, travel tickets, accommodation facilities, tours, free medical treatment, and other similar benefits, whether through electronic or non-electronic means.

**Bribery**

The act of offering money, goods, or other items with the expectation of receiving a favor in return from the recipient, conducted to influence the recipient's behavior in favor of the giver.

**Abuse of Authority**

Any individual who, for personal gain or the benefit of others or a corporation, misuses the authority, opportunities, or resources available to them due to their position, which could harm the company.

**Theft**

The act of wrongfully taking an object, either wholly or partially, that does not belong to the individual, with the intention to possess it unlawfully.

**Embezzlement**

The act of intentionally retaining an object, either wholly or partially, unlawfully through deceit or a series of falsehoods, including actions aimed at manipulating, evading, or concealing company or organizational assets, data, documents, or information.

- c. Parties involved in a fraud case may include the perpetrator, accomplices, individuals lacking oversight, and those who were aware but failed to report it.
- d. Reports concerning a whistleblowing team member or a subsidiary's Director must be addressed to the Company's President Director. However, reports involving a member of the Company's Board of Directors must be addressed to the Company's President Commissioner.
- e. Recommended sanctions include administrative sanctions, termination, asset seizure, and criminal sanctions through legal channels.
- f. Sanction determination follows Company Regulations, Collective Labor Agreements, and the Criminal or Civil Code.
- g. Whistleblower reports are confidential.
- h. Investigation reports and investigation strategies are confidential.
- i. The whistleblower's identity is guaranteed to be kept confidential.

- j. The investigator has the authority to gather necessary information from relevant parties, be it in the form of data or testimony while adhering to all applicable legal regulations.
- k. All incoming reports, whether from a whistleblower or audit finding, are documented in the complaint report status format. The status is marked as “Closed” if the case has concluded with sanctions, “Open” if the investigation is ongoing, and “Cancelled” if the report is invalid or unverifiable.

**IV. Investigation Procedure:**

1. **Fraud Indication Report (Whistleblower or Audit Finding)**  
Complaint reports may be submitted in document, letter, or electronic media format. Fraud indication reports proceed to the investigation process upon the presence of valid and verifiable initial evidence
2. **Case Analysis**  
The fraud case is analyzed based on the whistleblower report or audit finding. This involves a thorough review of submitted documents/information, supplemented by any other related documents.
3. **Investigation Planning**  
The technical process of investigation planning includes activities, such as determining investigators and time schedules.
4. **Investigation Execution**  
The investigation is executed according to the established plan, with the flexibility to make adjustments as new developments arise.
5. **Final Investigation Report**  
The final investigation report encompasses both general and specific details about the fraud case, along with recommendations.