





# POLICY & PROCEDUR

## VST-SPP-EM-20

### WHISTLEBLOWING SYSTEM & PROTECTION

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## REPORTING & PROTECTION SYSTEM

### *Whistleblowing System & Protection*

#### 1. Objective

The Whistleblowing System (WBS) is a system developed by the Company in order to manage complaints/ disclosures regarding unlawful behavior, unethical acts that basically violate the Company's Code of Ethics or Code of Conduct. In order to increase the effectiveness of the implementation of good corporate governance, management is committed to running the Company professionally based on the Company's behavior in accordance with the Code of Conduct, in order to realize Good Corporate Governance. For this reason, the Company has built a Whistleblowing System (WBS) mechanism as one of the Good Corporate Governance tools.

#### 2. Scope

- 2.1. This Policy and Procedure is the basis and reference for carrying out reporting and protecting whistleblowers against Labor and Ethics violations within PT VS Technology Indonesia.
- 2.2. These Policies and Procedures apply to all Employees and management of PT VS Technology Indonesia, Business Partners, Suppliers, Customers, Communities, Public Institutions and Government.
- 2.3. These policies and procedures are special regulations in the implementation of regulations at PT VS Technology Indonesia regarding violations of the code of ethics and company regulations.
- 2.4. Reporting must be done in good faith and not based on bad intentions/slander.

#### 3. Definition

- 3.1. Whistleblowing is the disclosure of violations or unlawful acts, or corruption or other changes that may harm the Company or stakeholders, which are submitted by personnel or legal entities from the Company's internal or external environment to the Company's leadership so that action can be taken for the violation. This disclosure is generally done confidentially.
- 3.2. Reporting or complaining is an activity of conveying information about activities or activities that are suspected to be violations carried out by other people that one witnesses themselves or receives information from other people who know about it, reported to the authorities or those related to the violation.
- 3.3. Violation of law is any action in carrying out Company activities that is contrary to applicable laws, Company regulations, ethics and healthy business morals.

- 3.4. Corruption is an act of violation as referred to in Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, in conjunction with Law Number 20 of 2001.
- 3.5. The perpetrator of the reported violation is a person or legal entity, whether from the internal or external environment of the Company, who is involved directly or indirectly in the planning, implementation or concealment of the violation as referred to in paragraph (1).
- 3.6. A whistleblower is a person or legal entity from either the internal or external environment of the Company who submits information regarding incidents or indications of violations through channels provided by the Company.
- 3.7. The initial indication is the information contained in the report, which contains the problem of alleged violations, who was involved, the form and extent of the loss, when and where it occurred, accompanied by adequate evidence.
- 3.8. The Special Ethics Committee is a team formed specifically to carry out management of the Violation Reporting System in the company, including carrying out initial reviews of complaints/disclosures of violations. This committee is directly responsible to the Board of Directors.
- 3.9. Investigation is an activity to find evidence related to violations committed by PT VS Technology Indonesia employees, which have been reported through the violation reporting system.
- 3.10. Protection for reporters or Whistleblower Protection is protection that is given if the reporter provides a clear identity regarding retaliatory action from the reported party.

#### 4. Policy

- 4.1. Require every staff, management and all other employees to submit/report to the company through the Special Ethics Committee or the appointed authorized company official regarding violations and/or deviations of the code of ethics, laws, collective work agreements/company regulations, standard operating procedures, management policies and other matters that are considered to be detrimental and/or dangerous to the Company, both to the environment, company facilities, working conditions, company reputation, and others. Based on the Report, the Company can immediately take appropriate action to resolve the problems that cause the violations and/or deviations.
- 4.2. Minimize the possibility of risks that could be detrimental to the Company if the internal mechanisms as established cannot be implemented or enforced to prevent violations/deviations and/or misuse by employees or company management.
- 4.3. Provide understanding or education to every employee and management that the Company pays serious attention to compliance with the code of ethics.

- 4.4. Increase confidence in all employees regarding the existence of protection from punishment, retaliation or unfair and unfair treatment for the Reporter if the person concerned reveals the violation based on good faith and sufficient evidence.
- 4.5. The Company supports the realization of a culture of openness, accountability, and integrity and increases the effectiveness of good corporate governance, internal control, and company performance.

## 5. Violation Reporting and Investigation Procedures

### 5.1. Violation Reporting and Investigation Management Committee

5.1.1. Management/Board of Directors forms a Special Ethics Committee as a Whistleblowing System Manager consisting of:

- 1) Operation Manager Production
- 2) General Manager
- 3) Human Resources Senior Manager

5.1.2. The duties of the Violation Complaint Management Team include:

- a. Receive reports of complaints of violations
- b. Conducting inspections including verification of reports of violations received
- c. Analyze the adequacy of supporting evidence and decide whether or not further investigation/action is necessary regarding the complaint report of violations.
- d. Maintaining the confidentiality of the reporter's identity
- e. Handling complaints or grievances from informants who receive pressure or threats from the reported party.
- f. Communicate with the reporter
- g. Responsible for implementing the whistleblower protection program in accordance with the policies set by the company, especially aspects of confidentiality and guaranteeing the security of whistleblowers.
- h. Submit a report to the Board of Directors on any reports of alleged misconduct
- i. Documenting every report of alleged violations received
- j. In analyzing and selecting reports of violations for further processing, the Special Ethics Committee must pay attention to the following matters:
  - o If the person reported as having committed an alleged violation is a member of the Board of Directors, then the Violation Complaint Management Team submits the violation report to the Board of Commissioners. Further handling is carried out by the Board of Commissioners.

- If the person reported as having committed an alleged violation is a member of the Board of Commissioners or a member of the Board of Commissioners' Supporting Organ, then the Violation Complaint Management Team will submit the violation report to the Board of Directors. Further handling of the violation report will be carried out by the Board of Directors or the Internal Audit Unit and report the results to the Shareholders.
- If the person reported as having committed an alleged violation is a Company Employee, the Special Ethics Committee will submit the report of the violation to the official authorized to impose sanctions (Board of Directors).
- If the person reported to have committed an alleged violation is a member of the Special Ethics Committee, then the person concerned must be temporarily deactivated until waiting for the results of the examination, verification and status of the violation. If not proven, then the person concerned will be reactivated, but if proven, the Board of Directors can change the membership of the committee.

## 5.2. Reporting

- 5.2.1. In submitting a report of alleged violations of ethics and labor or reporting violations (Whistleblowing) the reporter can include personal data that includes home/office address, e-mail address, contact number that can be contacted or may not include personal data (anonymous).
- 5.2.2. The reporter can send a report of violations that he/she knows about to the PT VS Technology Indonesia call center telephone number/WA, 08816803939, via email [Komitekhususetik@vs-i.com](mailto:Komitekhususetik@vs-i.com) or via the drop box that has been prepared.
- 5.2.3. The email address is held by a special ethics committee that is mandated by the Board of Directors to receive reports of violations and has direct access to the Board of Directors.
- 5.2.4. Reporting must be accompanied by supporting evidence, including:
  - The main problem reported;
  - The parties involved in the violations complained of include parties who are harmed/benefited from the case that occurred;
  - Chronology of the case/problem; and
  - Other supporting documents for the reported case.

- 5.2.5. If the internal reporter does not want his/her identity to be known, it is recommended to use a non-corporate email so that it is not traced by the company's information system manager. Likewise for external reporters.
- 5.2.6. The PIC, upon reporting the violation, must make a summary of the report within a maximum of 7 days and then submit it to the HR Manager or Special Ethics Committee.
- 5.2.7. Further communication regarding the submitted report will be done via email to the email address of the report sender.
- 5.2.8. The Special Ethics Committee validates the reporting data and then reports to the President Director regarding the violation report. If necessary, the President Director can ask the Special Ethics Committee to initially analyze the alleged violation report to see whether it meets the 4W1H elements (What, Where, When, Who & How). If it meets the elements, an investigation into the alleged violation can be carried out.
- 5.2.9. If the report does not fulfill these elements, the President Director can ask the Special Ethics Committee to stop the investigation into the alleged violation.
- 5.2.10. The Committee's time limit for validation, reporting up to the decision from the President Director, is a maximum of 14 days.

## 6. Investigation

- 6.1. All reports of violations received will be verified, with the aim of gathering as much initial evidence as possible, so that a conclusion can be drawn as to whether the report of violation is true or whether, conversely, there is insufficient evidence to proceed to the investigation stage.
- 6.2. The investigation process of a report must be carried out while maintaining the principle of presumption of innocence and objectivity. The result of the investigation process is in the form of an investigation report accompanied by several supporting evidences which are physical evidence and non-physical evidence. The results of the investigation report are not in the form of opinions or opinions but in the form of final conclusions regarding the results of the investigation which will be used as the basis for the decision to take action.
- 6.3. Investigations can be conducted by either an Independent Investigator (external) or an internal Investigation Team. The internal investigation team is a special ethics committee. The Independent Investigator is a Public Accounting Firm selected to audit PT VS Technology Indonesia
- 6.4. Independent investigators will be appointed to conduct investigations if the reported party is a Director and a Leadership Employee one level below the

Director or the report is material and affects the company's image. Outside of these criteria, the Investigation will be conducted by an internal Investigation Team.

- 6.5. The company must be able to select and provide auditors/investigators with integrity to maintain the objectivity of the investigation results so that trust in the reporting and protection system can be maintained.
- 6.6. The investigation process must be free from bias and carried out regardless of who is reporting or who is being reported.
- 6.7. The results of the investigation carried out by the Special Ethics Committee are prepared in the form of a final report which is submitted to the President Director.
- 6.8. Based on the final report, the CEO made a decision;
  - a. The report is closed if the results of the investigation show that the alleged violation is not proven and the final report is kept by the special ethics committee for filing.
  - b. Imposing sanctions in accordance with applicable provisions, if proven and related to administrative actions in accordance with the Joint Work Agreement or Company Regulations.
  - c. If the results of the investigation prove that there has been a violation leading to a criminal act, then action will be taken in accordance with applicable law.
  - d. Provide recommendations, suggestions and instructions to be completed by the relevant departments.
- 6.9. The reported party must be given full opportunity to provide an explanation of the evidence found, including a defense if necessary.
- 6.10. The Special Ethics Committee follows up on the results of decisions or sanctions from the President Director based on the Final Report and reports them to the HR Department.
- 6.11. The time limit for the investigation process is 30 days and can be extended again if it is deemed incomplete with the approval of the President Director for another 30 days.

## 7. Sanctions and Appreciation

- 7.1. If the results of the investigation conclude that the complaint submitted contains elements of no good intentions, provides false evidence, contains elements of malice, without a clear basis, then the reporter can be sued back or given sanctions in accordance with applicable provisions.

- 7.2. For whistleblowers who have good intentions, companies can also provide legal protection in accordance with applicable regulations
- 7.3. The company can give awards to the whistleblower for proven violations so that the company's assets or finances can be saved. Awards are given through the Board of Directors' policy while still paying attention to the confidentiality or protection aspects of the whistleblower.
- 7.4. Those reported who are proven to have committed violations will be subject to sanctions in accordance with applicable provisions.
- 7.5. If the reported party is not proven to have committed a violation, the company is obliged to restore its good name or undergo rehabilitation.

## 8. Whistleblower Protection

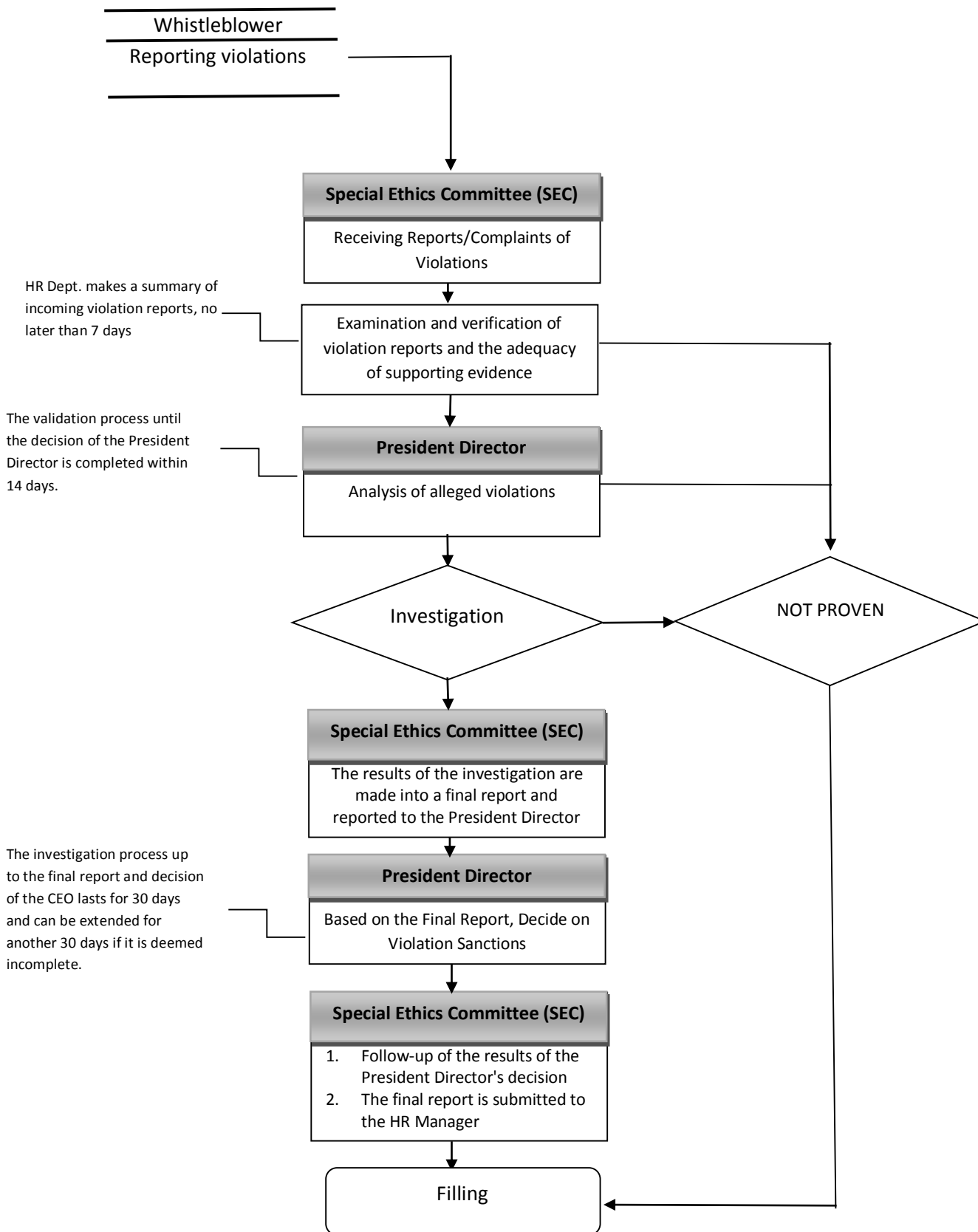
- a. Whistleblower protection is intended to provide assurance of the confidentiality of the whistleblower's identity and protection from actions that are detrimental to the whistleblower. For the company, whistleblower protection will foster a sense of security for PT VS Technology Indonesia's personnel and other whistleblowers.
- b. The whistleblower protection policy is also intended to encourage every PT VS Technology Indonesia Personnel and other Whistleblowers to dare to report violations.
- c. The Company is committed to protecting whistleblowers in good faith and the Company will comply with all relevant laws and regulations and applicable best practices in implementing a whistleblower protection system.
- d. The Company will impose sanctions for reporting violations that are not in accordance with the intent and purpose of this policy; for example, slander or false reporting.
- e. All reports of violations will be guaranteed confidentiality and security by the company and the reporter is guaranteed the right to obtain information regarding the follow-up to his/her report.
- f. The reporter can complain if he/she receive a response in the form of pressure or threats or other retaliatory actions that he/she experience. Complaints must be submitted to the company management through the mechanism that has been determined by the company. In the event that this problem cannot be resolved internally, the reporter is guaranteed the right to bring it to an independent institution outside the company, such as a mediator, witness and victim protection agency at the company's expense.
- g. The company provides protection to the whistleblower, nonrepudiation, namely providing protection, including Administrative Immunity, to the Whistleblower from potential retaliation, pressure or threats whether physical, psychological,



administrative or legal prosecution. The Whistleblower will receive protection in return (nonrepudiation) against detrimental treatment, including:

- reduction of position or rank;
  - postponement of promotion;
  - postponement of periodic salary increases and/or allowances;
  - unfair transfer;
  - unfair dismissal;
  - imposition of sanctions both directly and indirectly;
  - harassment or discrimination in any form;
  - intimidation, coercion or victimization; and
  - Detrimental records in the Reporter's personal or personnel data archives/files.
- h. For reporters who act in good faith, the company will also provide legal protection, in line with what is regulated in Article 43 of Law No. 15 of 2002 in conjunction with Law No. 25 of 2003 concerning the Crime of Money Laundering and Article 13 of Law No. 13 of 2006 concerning Protection of Witnesses and Victims, and Article 5 of PP No. 57 of 2003 concerning Procedures for Special Protection for Reporters and Witnesses in the Crime of Money Laundering, namely:
- Protection from criminal and/or civil claims;
  - Protection of the personal safety and/or family of the Reporter from physical and/or mental threats;
  - Protection of the Reporter's assets;
  - Confidentiality and disguise of the Reporter's identity; and/or
  - Providing information without meeting the reported party face to face, at every level of case examination if the violation is included in a court dispute.
  - If the reporter feels the need, he can also ask for assistance from the Witness and Victim Protection Agency (LPSK), in accordance with Law No. 13 of 2006.

9. Reporting Flowchart





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**RECEIPT  
REPORTING VIOLATIONS**

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Date :

It is hereby stated that:

Name : .....

Address : .....

No phone : .....

Email : .....

Has submitted a Violation report regarding:

Whistleblower

Recipient,

(.....)

(.....)



# OFFICIAL REPORT

Number: .....

## ABOUT THE RESULTS OF THE INITIAL VERIFICATION EXAMINATION VIOLATION REPORTING SYSTEM PT VS TECHNOLOGY INDONESIA

On this day,(.....) date(.....), month(.....), year(.....)  
Initial Verification Results from the Violation Reporting System have been reported for the following complaints:

Initial verification implementation time: ..... to.....

Based on the submission of the Initial Verification Examination Results Report, the Complaint Report above **is approved/not approved** \* in accordance with the elements that can be followed up with further examination.

Follow-up actions based on the initial verification results will be carried out by the Special Ethics Committee.

Special Committee on Ethics,

(.....) (.....) (.....) (.....)