



# **GUIDELINES**


# **WHISTLEBLOWING**

# **SYSTEM**

**P-002/A011**

**PT Perusahaan Gas Negara Tbk**  
Jakarta, 2021



	<b>GUIDELINES</b>
	<b><i>WHISTLEBLOWING SYSTEM</i></b>
	<b>PT PERUSAHAAN GAS NEGARA Tbk</b>

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# VALIDITY SHEET

Established in Jakarta  
On August 02, 2021

PT Perusahaan Gas Negara Tbk  
President Director

SIGNED


M. Haryo Yuniarto

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## CHAPTER I GENERAL

### 1.1 Background

In order to fulfill the company's commitment related to the implementation of Good Corporate Governance (GCG), PT Perusahaan Gas Negara Tbk. (the "Company") always pays attention to and safeguards the interests of stakeholders (both internal and external to the Company) based on the principles of fairness and equality.

One of the Company's attempts to protect the interests of stakeholders is through the implementation of a Whistleblowing System ("WBS"). Through the implementation of this system, the Company shows its seriousness in eradicating fraudulent practices (fraud), criminal acts of corruption, violations of laws and/or violations of Company regulations that occur within the PGN Group.


In the context of implementing the WBS, the Company needs to formulate a WBS management policy which contains directions for the management of a system that provides Violation Reporting facilities/channels for Stakeholders so that they can convey information on alleged violations that have occurred within the PGN Group. Furthermore, the Company can provide a response and take appropriate actions on the Whistleblowing received.

By implementing effective and accountable WBS management, it is expected that the Company can protect the interests of Stakeholders and identify the risks of violations so that they can take steps to improve internal control in order to realize GCG.

### 1.2 Objective

The WBS Guidelines are structured as a policy that aims to:

- a. Provide policy directions related to WBS management so that it can run effectively and accountably.
- b. Provide direction regarding the mechanism for handling Whistleblowing.
- c. Provides limitations on the types of violations that can be followed up through the WBS.
- d. Conduct detection and prevention of fraudulent practices (fraud), criminal acts of corruption, violations of laws and regulations in force in the Company.
- e. Provide feedback to the Company regarding the level of compliance and effectiveness of the Company's internal controls
- f. Supporting the principle of fairness in the relationship between the Company and Stakeholders, both from external parties as business actors and partners of the Company as well as from internal parties of the Company.
- g. Increased awareness of Stakeholders in building a work climate, organizational culture and corporate values.

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h. Increased Stakeholders' trust in the Company.


### 1.3 Scope

The WBS guidelines that have been prepared include directions for WBS management for alleged violations that have occurred within the PGN Group. Matters regulated in the WBS Guidelines include:

- a. Establishment of an organ to carry out the function.
- b. Provision and management of Whistleblowing facilities/channels.
- c. Whistleblowing Reporting process.
- d. Limitations on types of violations that can be followed up through the WBS.
- e. Protection for Whistleblowers submitted through WBS.
- f. WBS publication and outreach activities.

### 1.4 Terms and Definitions


- a. **Affiliations referred to in this Guideline include:**
  - i) Subsidiaries of PGN, namely legal entities over which PGN has control, namely direct ownership of more than 50% (fifty percent) of shares with voting rights in the company, or PGN has direct control to determine the financial and operational policies of the legal entities;
  - ii) Companies that have more than 50% (fifty percent) of their shares owned by PGN Subsidiaries, with voting rights in said companies, or PGN Subsidiaries have direct control to determine the financial and operational policies of the legal entity; or
  - iii) Companies whose shares are partially owned and/or directly controlled by PT Pertamina (Persero) and PGN.
- b. **Investigate Audit** , is a series of activities for collecting, analyzing and evaluating audit evidence that is carried out systematically and based on certain criteria by a competent and independent party in order to obtain assurance whether indications of fraud (fraud) and/or violations of applicable laws or regulations have actually occurred.
- c. **the Board of Commissioners** is the Company's Organ in charge of supervising and providing advice to the Board of Directors in carrying out the management activities of the Company.
- d. **the Board of Directors** Is a Company Organ that is responsible for managing the Company for the interests and objectives of the Company and represents the Company both inside and outside the court
- e. **Fraud** is any illegal action characterized by deception, concealment, or abuse of trust. These actions are not limited to threats or violations in the form of physical force. Fraud can be perpetrated by parties and organizations to obtain money, assets or services; to avoid payment or loss of services; or for personal or business gain.
- f. **Gratification** is a gift in a broad sense including money, goods, discounts, commissions, interest-free loans, travel tickets, lodging facilities, tourist trips, free

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medical treatment, and other facilities, both received domestically and abroad, conducted using electronic means or without electronic means.

- g. **PGN Personnel** are the Board of Commissioners, Directors and all PGN employees, including workers who are seconded/assigned to subsidiaries/affiliates and other agencies, other workers who work directly for and on behalf of PGN.
- h. **Company Losses** are losses suffered by the Company that are material or immaterial in nature due to Violation of Company provisions and/or applicable regulations:
  - i) Material loss is a reduction or loss of the Company's assets (among other things in the form of money, securities, receivables and fixed assets) or an increase in the Company's liabilities or a decrease in the Company's revenue or an increase in the expenses borne by the Company in a real and definite amount.
  - ii) Immaterial losses are losses that cannot be assessed with a real and definite value, including in the form of loss of good name (image) of the Company, loss of work comfort, and decline in Health Safety Environment (HSE) aspects.
- i. **Ethics Committee** is an independent organ that functions to manage the Whistleblowing System (WBS) within the PGN Group and is directly responsible to the President Director.
- j. **Whistleblowers** are internal or external parties who report violations or unlawful acts, unethical/immoral acts or other actions that can harm the organization or stakeholders that occur within the PGN Group through the whistleblowing system (WBS).
- k. **Whistleblowing** is Disclosure of violations or unlawful acts, unethical/immoral acts or other actions that can harm the organization or stakeholders that occur in the Gas Subholding environment through the whistleblowing system (WBS).
- l. **Review** is an activity of substantive examination of initial information which can be followed up with analysis and information search activities to believe that an incident of violation has occurred.
- m. **Representatives of Stakeholders** are individuals, institutions and or legal entities acting for and on behalf of stakeholders based on a special power of attorney from stakeholders.
- n. **PGN Group** are PGN and its Affiliates.
- o. **PT Perusahaan Gas Negara Tbk**, is a company formed in accordance with the Deed of Establishment of PGN No. 486 dated 30 May 1996 which was last amended in accordance with PGN's Articles of Association contained in Deed No. 11 dated 6 April 2011 which was approved by Decree of the Minister of Law and Human Rights of the Republic of Indonesia Number AHU-47045.AH. 01.02 of 2011 dated 28 September 2011 concerning Approval of Amendments to the Company's Articles of Association, hereinafter referred to as **the Company** or **PGN**.

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- p. **Stakeholders** are parties who have an interest in the Company, both from external parties (shareholders, vendors, customers and other related parties) and from internal parties (employees, management and management
- q. **Good Corporate Governance** hereinafter referred to as GCG is a process and structure used by SOE organs to increase business success and corporate accountability in order to create shareholder value in the long term while taking into account the interests of other stakeholders, based on laws and ethical values.
- r. **Initial Verification/Verification** is an activity to assess whether the report is included or not in the category of violation.
- s. **Whistleblowing System (WBS)** is a Whistleblowing System provided by PGN for parties who have information regarding indications of violations that have occurred within the PGN Group.

## 1.5 References

- a. Law No. 31 of 1999 and has been amended by Law No. 20 of 2001 concerning Eradication of Criminal Acts of Corruption
- b. Law No. 13 of 2006 concerning Protection of Witnesses and Victims which has been amended to Law No. 31 of 2014.
- c. PGN Articles of Association Deed Number 28 dated 11 May 2021.
- d. PGN Board Manual dated 14 April 2020.
- e. PGN Board of Directors Decree Number 035400.L/OT.00/POD/2020 dated 5 October 2020 concerning Basic Organizational Structure Number (BOD-1) Subholding/Business Group Gas
- f. PGN Board of Directors Decree Number 033300.K/OT.00/HCGS/2020 dated December 21, 2020 concerning Amendment to PT Perusahaan Gas Negara Tbk Board of Directors Decree Number 035500.K/OT.00/PDO/2020 concerning PT BOD-2 Organizational Structure State Gas Company Tbk
- g. BUMN Minister Regulation No. Per-09/MBU/2012 concerning Amendment to the Minister of BUMN Regulation No. Per-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises.
- h. PGN Quality Management System Guidelines P-002/0.20 Rev.02 dated 29 October 2019.
- i. Guidelines for the PGN Documentation System Number P-001/0.20 dated 29 October 2019.



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## CHAPTER II WHISTLEBLOWING SYSTEM ORGANS

### 2.1 Ethics Committee

The company established an “Ethics Committee” as an independent organ that functions to manage the Whistleblowing System (WBS) within the PGN Group.


In the event that the Company has not yet established a special WBS management unit (Ethics Committee), then WBS management is handed over to the Internal Audit Work Unit (SKAI) with a composition of personnel who can come from functions or work units that have duties and functions in Internal Audit, Legal, GCG and Human Resources.

### 2.2 Duties and Responsibilities of the Ethics Committee

The duties of the Ethics Committee in managing the Whistleblowing System (WBS) within the PGN Group are:

- a. Provide and manage WBS reporting facilities/channels
- b. Receive and follow up on Reports of Violations from Whistleblowers through the following stages:
  1. Receiving Report  
An activity of receiving Whistleblowing Reports from various WBS reporting media, including managing reporting databases and monitoring the status of Violation Reports received
  2. Report Verification  
An administrative inspection activity on the Reporting of Violations that has been received through the WBS to see whether or not the criteria for reported violations are met so that it can determine the follow-up or termination of the Reporting of Violations.
  3. Report Review  
An activity of substantive examination of the Whistleblowing received to see the adequacy of initial evidence so that it can determine the follow-up or termination of the Whistleblowing. The intended substantive examination includes analysis activities and initial information gathering in order to see the adequacy of evidence on the alleged occurrence of an incident of violation.
- c. Carry out a Whistleblower protection program, especially related to aspects of confidentiality and guaranteeing the safety of the reporter.
- d. Carry out publication and outreach activities and other related activities in order to increase Stakeholders' awareness and understanding of WBS implementation.

In carrying out these tasks, the Ethics Committee is directly responsible to the President Director as the highest management of the Company in the form of submitting periodic reports related to WBS management.

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### **2.3 Ethics Committee Requirements**


Workers or personnel who carry out WBS management must at least have the following criteria:

- a. Independent.
- b. Have integrity.
- c. Objective
- d. Able to communicate and have good diplomacy skills;
- e. Have the ability to do a good analysis of information
- f. Understand the basic concepts of investigation (specifically for reporting review activities)

### **2.4 Ethics Committee Resources**

In carrying out WBS management, the Company is obliged to meet the resource requirements required by the Ethics Committee, including:

- a. Sufficient quality and number of personnel.
- b. Facilities in the form of communication media and other equipment needed in the implementation of WBS management.
- c. Training of WBS management personnel.
- d. Funding/budgetary support for WBS management.

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## CHAPTER III MANAGEMENT OF WHISTLEBLOWING SYSTEM

### 3.1 Basic Principles of Whistleblowing

- a. Reporting and management of an alleged violation must be carried out in good faith and not on the basis of personal interest or revenge.
- b. Management of Whistleblowing prioritizes benefits for the interests of the Company and all Stakeholders.

### 3.2 Whistleblowing Facilities

Whistleblowing can be submitted through the following means/channels:

- a. Through the Company's website: [www.pgn.co.id](http://www.pgn.co.id)
- b. Via the WBS manager email: [etik@pgn.co.id](mailto:etik@pgn.co.id)
- c. Submission of an official letter addressed to the Company c.q Ethics Committee, with the address:


**PT Perusahaan Gas Negara Tbk  
Ethics Committee  
Graha Pgas 3<sup>rd</sup> Floor  
Jl. K.H Zainul Arifin No.20 - Jakarta 11140**

- d. Verbal submission to assigned members of the Ethics Committee.
- e. Through other Whistleblowing facilities/channels provided by the Ethics Committee

### 3.3 Actionable Violations

Types of actions or violations that can be followed up by WBS Managers are actions or violations that are categorized as follows:

- a. Corruption, including acts of bribery and gratuities.
- b. Fraud (Cheating).
- c. Acts that violate criminal law, tax law or other laws and regulations.
- d. Violation of the Guidelines for Business Ethics, Work Ethics and regulations or procedures that apply in the Company.
- e. Actions indicating a conflict of interest.
- f. Acts that endanger occupational safety and health and/or endanger the security of the Company.
- g. Actions that can cause losses to the Company either materially (financially) or immaterially (non-financially) or are detrimental to the interests of the Company.

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### 3.4 Acceptance of Whistleblowing

- a. Whistleblowing is submitted to the Ethics Committee for alleged violations that occur within the PGN Group which may involve the Board of Commissioners, Directors, Company Employees or other Stakeholders.
- b. Whistleblowing is addressed to the Ethics Committee through the official Whistleblowing media/media that has been provided both delivered during/outside working hours, orally and in writing, and with an identity or without an identity (anonymous).
- c. In submitting Whistleblowing, whistleblowers are advised to attach initial evidence/indications which can be in the form of documents, letters, goods or information that can show that an alleged violation has occurred. If the Whistleblowing is submitted by a Stakeholder Representative, then in addition to the documents above, the complainant is asked to submit additional documents as follows:
  - i) Photocopy of Stakeholders' identities and Stakeholders' Representatives;
  - ii) Procuration from Stakeholders to Stakeholder Representatives stating that Stakeholders give authority to act for and on behalf of Stakeholders; If the Stakeholder Representative is an institution or legal entity, it must be accompanied by a document stating that the party filing the Whistleblowing is authorized to represent the said institution or legal entity.
- d. The Ethics Committee makes a receipt for Whistleblowing and submits the receipt to the Whistleblower or his representative. For Violation Reports that are not equipped with an identity of the reporter (anonymous), the Ethics Committee will record the report in the Whistleblowing list/database.
- e. The Ethics Committee performs documentation and administration of all Violation Reporting. Records of receipt and status of Reporting Violations contain at least the following information:
  1. Registration number;
  2. Date of receipt;
  3. Receiving officer;
  4. Short description;
  5. Completion status.

### 3.5 Verification of Whistleblowing

- a. In carrying out Verification activities, the Ethics Committee conducts administrative checks in the form of adequacy of fulfilling the criteria for violations to subsequently decide on follow-up actions for Reporting of Violations, namely:
  1. If the Verification results show that the Violation Report does not meet the criteria for a violation, the Violation Report will be closed or completed.
  2. If the Verification results show that the Violation Report has met the criteria for a violation, the Ethics Committee will proceed to the Review stage.
- b. The Ethics Committee can communicate with Whistleblowers and other related functions in the PGN Group in order to verify the Whistleblowing information received.

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### 3.6 Report Review

- a. In carrying out review activities, the Ethics Committee conducts substantive examinations in the form of information analysis and information search related to the adequacy of preliminary evidence on Whistleblowing.
- b. The parameter of fulfilling the adequacy of initial evidence for Reporting Violations is at least fulfilling the 3W elements (*what, where and when*)
- c. The Ethics Committee can coordinate with Whistleblowers and/or related functions in the PGN Group in order to conduct a review of Whistleblowers.
- d. From the results of the review, the Ethics Committee determines the follow-up action on the Reporting of Violations as follows:
  1. If the results of the review show that the initial evidence collected is insufficient, then the Whistleblowing will be closed or completed, unless additional information is received by the Ethics Committee, either from the reporter or other parties.
  2. If from the results of the review, sufficient initial evidence is obtained to indicate that an incident of violation has occurred, the Ethics Committee will prepare a report on the results of the review and determine the follow-up actions for handling the report of violations, consisting of:
    - a) Provide recommendations for the Company to carry out an Investigative Audit on problems or cases reported to the President Director or to the President Commissioner if there is an indication of the involvement of the President Director either directly or indirectly in the problem or case.
    - b) Submit the resolution of problems or cases to the relevant functions in the PGN Group.

### 3.7 Follow Up

- a. The Ethics Committee prepares a report on the results of the review as a form of accountability and transparency for the review activities carried out.
- b. The Ethics Committee monitors or monitoring the status of Reporting Violations whose follow-up proposals have been submitted to the management of the PGN Group.
- c. The Ethics Committee can coordinate with the Internal Audit Work Unit (SKAI) in the implementation of Investigative Audits if necessary.
- d. The Ethics Committee can provide recommendations to related functions within the Company in order to improve the Company's internal control based on findings in the Whistleblowing handling process.
- e. All statistical data and the status of Whistleblowing will be reported periodically to the President Director
- f. The Company through the Ethics Committee can inform and/or provide feedback on the status of the Complaint Reporting process to the Whistleblower who requests an explanation from the Company for the Whistleblowing submitted.

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## CHAPTER IV MISCELLANEOUS

### 4.1 Whistleblower Protection


- a. The Company is obliged to protect Whistleblowers in order to provide assurance to Stakeholders to submit Violation Reports through the WBS for alleged violations that occurred within the PGN Group.
- b. Protection of Whistleblowers includes:
  1. Efforts to protect the confidentiality of the Whistleblower's identify and the contents of the report from unauthorized parties
  2. Efforts to protect the security of the Whistleblowers and their families. If necessary, the Company can coordinate with the authorities as an effort to protect this security.
- c. Against Whistleblowers who are employees within the PGN Group, the Company protects employees from retaliation that has the potential to arise in the work environment, including:
  1. Unfair dismissal
  2. Demotion in rank
  3. Harassment and discrimination in all its forms.
  4. Adverse records in personal data files (personal file records)..

### 4.2 Publication and Socialization

The Company published and socialized the WBS Guidelines to all Stakeholders through various Company media, including:


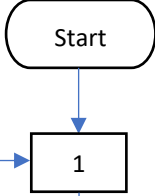
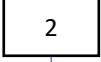
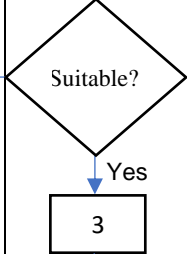
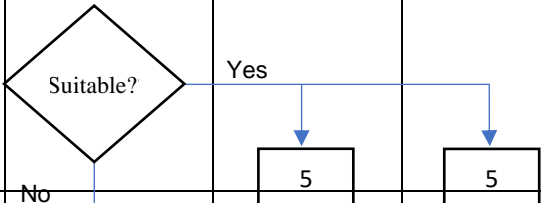


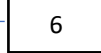
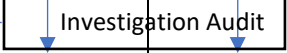

- a. Print and distribute WBS guidelines.
- b. Company website and applications.
- c. Employee internal forum.
- d. Internal Training/Socialization.


Companies can evaluate WBS management activities through surveys or other measurement activities within the PGN Group to measure the level of awareness and understanding of PGN Group Personnel or Stakeholders of the WBS Guidelines and get feedback on the implementation of the WBS that has been running.

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**CHAPTER V  
FLOW CHARTS**

NO	PROCEDURE	WHISTLEBLO WER	ETHICS COMMITTEE	PRESIDENT DIRECTOR	PRESIDENT COMMISSIONER	
1	The Ethics Committee accepts Violation Reports					
2	The Ethics Committee conducts an initial verification of the administration and adequacy of fulfilling the Whistleblowing criteria.					
3	If the Whistleblowing criteria are met, the process is continued with substantive examination, analysis and information search for adequacy of evidence so that further processing can be carried out					
4	Otherwise, the Ethics Committee will stop the Reporting of Whistleblower process					
5	If there is sufficient evidence, then the further process is in the form of firing the Audit Investigation to management or handing it over to the relevant function for follow-up.					
6	The Ethics Committee monitors the status of Whistleblowers and informs Whistleblowers if necessary.					
						

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## CHAPTER VI POTENTIAL RISKS

The potential risks identified in implementing this guideline, include:

<b>No</b>	<b>Objective</b>	<b>Potential Risks</b>	<b>Mitigation Risks</b>
1	As a policy direction in implementing the Whistleblowing System (WBS)	Stakeholders in reporting violations that occur within the PGN Group do not know/understand the functions and mechanisms for Whistleblowing mechanism at the WBS	Publication and socialization to all stakeholders, both internal and external to the PGN Group regarding the functions and for Whistleblowing mechanism through the WBS that has been implemented within the PGN Group
2	Provide added value to the Company by following up on Violation Reports received through the WBS	Whistleblowing submitted by Stakeholders in which did not meet the criteria of violations that can be followed up or do not meet sufficient preliminary evidence required by the Ethics Committee in order to follow up on the report	Raising Stakeholders' awareness and understanding of the criteria for violations that can be followed up by the Ethics Committee, and explaining information requirements or initial evidence submitted by reporters so that Whistleblowing can be followed up



	<b>GUIDELINES</b>
	<b>WHISTLEBLOWING SYSTEM</b>
	<b>PT PERUSAHAAN GAS NEGARA Tbk</b>

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**Lampiran 1**

**P-002/A011/F01**

**RECEIPT  
WHISTLEBLOWING  
Number: ..... /PPWBS/20.....-**

- 1 Name .....
- 2 Address .....
- 3 Telephone Number: .....
- Phone Number: .....
- Email Address: .....
- 4 Name of Organization/Institution .....
- 5 Has submitted a Whistleblowing Report about: .....

Jakarta, .....

Whistleblower,

Recipient,  
Ethics Committee

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