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After the discussion, we create these SOP with the following information:




Document Number : KG/FIA/SOP-EN/001/00

Title : Whistle Blowing System

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DOCUMENT APPROVAL

Created by	Reviewed by	Reviewed by	Approved by
			
QORY MUBAROK	JIMMY KOSASIH	PRADEEP KUMAR	ANUJ KUMAR MAHESHWARI
Audit & Inventory Control Senior Manager	Business Process Excellence Manager	Business Control General Manager	Group CFO, Finance & Accounting

NOTES

1. When the latest revision has been approved, the previous document is declared invalid (Obsolete).
2. Submission for revision requested by each Sub Department Manager, must be reviewed by Head of Department and Business Process Excellence Manager, and approved by the Director in Charge.
3. The approved SOP must be socialized to the relevant Kanmo Group employees.

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1. PURPOSE

The purposes of this SOP are to:

- 1.1. Support the application of good corporate governance principles.
- 1.2. Realizing an effective, efficient bureaucracy and ensuring smooth, and transparent completion of a service type activity by Kanmo Group.
- 1.3. Notify the SLA required by Investigation Team to proceed the report up to presenting the report.

2. SCOPE

All activities in implementing this SOP apply in all Kanmo Group departments, starting from receiving reports of alleged violations to company's e-Mail/hotline number, the process of collecting data/evidence that strengthens information on violations, formulating sanctions that can be given to reported parties, presenting reports and giving sanctions to reported parties according to punishment carried out.

3. DEFINITION

- 3.1. **Good Corporate Governance** is the principles applied by company to maximize company values, improve the performance and contribution of company, and maintain the company's sustainability in the long term.
- 3.2. **Whistle Blowing System** is a mechanism for company in reporting on alleged violations or fraud that indicates loss to company or other matters that violate the code of ethics and/or laws and regulations.

4. REFERENCE

- 4.1. Law Number 20 Year 2001 concerning Amendments to Law Number 31 Year 1999 concerning Eradication of Criminal Acts of Corruption.
- 4.2. Manual of Anti-Bribery Management System.
- 4.3. ISO/IEC 37001:2016: Anti-Bribery Management System.

Clausul	Clausul Statement
9.2.2	The organization shall: <ol style="list-style-type: none"> a) Plan, establish, implement and maintain an audit programme(s), including the frequency, methods, responsibilities, planning requirements and reporting, which shall take into consideration the

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	<p>importance of the processes concerned and the results of previous audits;</p> <p>b) Define the audit criteria and scope for each audit;</p> <p>c) Select competent auditors and conduct audits to ensure objectivity and the impartiality of the audit process;</p> <p>d) Ensure that the results of the audits are reported to relevant management, the anti-bribery compliance function, top management and, as appropriate, the governing body (if any);</p> <p>e) Retain documented information as evidence of the implementation of the audit programme and the audit results.</p>
9.2.3	<p>These audits shall be reasonable, proportionate, and risk-based. Such audits shall consist of internal audit processes or other procedures which review procedures, controls, and systems for:</p> <p>a) Bribery or suspected bribery;</p> <p>b) Violation of the anti-bribery policy or anti-bribery management system requirements;</p> <p>c) Failure of business associates to conform to the applicable anti-bribery requirements of the organization;</p> <p>d) Weaknesses in, or opportunities for improvement to, the anti-bribery management system.</p>
9.2.4	<p>To ensure the objectivity and impartiality of these audit programmes, the organization shall ensure that these audits are undertaken by one of the following:</p> <p>a) An independent function or personnel established or appointed for this process; or</p> <p>b) The anti-bribery compliance function (unless the scope of the audit includes an evaluation of the anti-bribery management system itself, or similar work for which the anti-bribery compliance function is responsible); or</p> <p>c) An appropriate person from a department or function other than the one being audited; or</p> <p>d) An appropriate third party; or</p> <p>e) A group comprising any of a) to d).</p>

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	The organization shall ensure that no auditor is auditing his or her own area of work.
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5. RESPONSIBILITY

5.1. **Business Control General Manager** is responsible for:

- a) Reviewing the Minutes of Investigation Reports received from Investigation Manager/Head.
- b) Presenting the Minutes of Investigation Reports to Group HR General Manager, BOD (Group CFO, Finance & Accounting and Group Managing Director).

5.2. **Group HR General Manager** is responsible for:

- a) Reviewing the Minutes of Investigation Reports received from Business Control General Manager.
- b) Recommending sanctions to be given to the reported party.
- c) Processing sanctions to the reported party.

5.3. **Investigation Manager/Head** is responsible for:

- a) Reviewing the investigation results prepared by Investigation Team.
- b) Considering and updating Company Regulations if necessary.
- c) Preparing the Executive Summary of Minutes of Investigation Report (Minutes 2).

5.4. **Investigation Team** is responsible for:

- a) Validating reporting data and analyzing reports of alleged violations for follow-up.
- b) Reviewing supporting evidence/data that can be provided by the whistleblower.
- c) Making Minutes 1 to carry out the initial research process.
- d) Conducting preliminary research and investigations.
- e) Making Minutes 2 to report the investigation results that have been carried out.
- f) Sending the investigation results to the Investigation Manager/Head.
- g) Document all reports and Minutes as archives.

5.5. **Whistleblower** is responsible for:

- a) Submitting a report of alleged reporting to Investigation Team through the channels provided by company.
- b) Providing supporting evidence/data to Investigation Team to support the alleged reporting.

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6. POLICY

The related policies are used as a reference for SOP of Whistle Blowing System, including but not limited to:

- 6.1. In order to maintain and improve the reputation of Kanmo Group, risk control facilities and systems are needed through the active participation of Kanmo Group employees and other stakeholders to submit reports of disciplinary violations, namely acts or indications of fraud, non-fraud, and /or other violations that can harm customers and all Kanmo Group's people.
- 6.2. This Whistle Blowing System guideline was prepared as a guide in handling reports of alleged violations submitted by stakeholders and employees, with the aim of:
 - a) Creating a conducive work climate and becoming a means for stakeholders and employees to report matters that can cause losses to the Company, both financial and non-financial that can damage the image and sustainability of the Company's business.
 - b) Provide opportunities for stakeholders and employees to submit reports of alleged violations based on accountable evidence(s).
- 6.3. The scope of complaints that will be followed up by the Investigation Team are actions that can harm the company/violate the code of conduct/company regulations, including among others:
 - a) Misuse of position/authority for personal/group interests or other interests outside the company;
 - b) Disclosure of company secrets;
 - c) Acceptance and/or granting of gratuities;
 - d) Misappropriation of company money;
 - e) Embezzlement/misappropriation of company assets;
 - f) Deprivation;
 - g) Fraud;
 - h) Conflict of interest;
 - i) Violation of ethics and immoral acts;
 - j) Fraud/corruption;
 - k) Theft;
 - l) Violation of Collective Labor Agreement (PKB);
 - m) Violation of SOP/Company Regulations;

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- n) Violation of laws/regulations that apply in Indonesia;
 - o) Security.
- 6.4. Submission of reports of alleged violations committed by whistleblower must provide clear information, evidence, or allegations of the occurrence of the reported violation and fulfill the following elements:
- a) What: what are the alleged violations known to the whistleblower?
 - b) Where: where did the violation occur/commit?
 - c) When: when was the violation committed?
 - d) Who: who was involved in the violation (including witnesses if any)?
 - e) How: how was the violation committed?
- 6.5. Board of Directors appoints Investigation Team which has the main task of receiving and following up reports from employees or other parties who have good intentions on alleged violations committed by Kanmo Group employees.
- 6.6. Investigation Team in carrying out their duties must always prioritize the principles of confidentiality, presumption of innocence, professionalism, honesty, independence, objectivity, and other principles that do not conflict with company policies and applicable laws and regulations.
- 6.7. Whistleblowers can submit reports of alleged violations to the Investigation Team through the channels provided by company below:
- a) e-mail : lapor@kanmogroup.com
 - b) SMS/WA: +62 813-1107-0362
- 6.8. Whistleblower can complete the alleged reporting with the full identity of the whistleblower along with the e-Mail address/hotline number that can be contacted (if any).
- 6.9. Reports received via e-Mail will be forwarded to all members of Investigation Team. Meanwhile, reports that come in via the hotline number will be continued by recipient to SMS/WhatsApp all members of Investigation Team.
- 6.10. If the whistleblower has contacted one of these communication media and has not received a response from Investigation Team within 3 working days, the whistleblower can report back through other communication media.

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6.11. Protection for Whistleblowers:


In implementing the mechanism for reporting alleged violations, the company establishes a protection policy for whistleblowers in the form of:

- a) The company is obliged to protect the whistleblower.
- b) Protection of procurement whistleblowers is intended to encourage courage to report violations.
- c) The whistleblower's protection includes the guarantee of the confidentiality of the whistleblower's identity and the contents of the report as well as security guarantees for the whistleblower from the company against adverse treatment, such as unfair dismissal, demotion or promotion, intimidation, harassment or discrimination in all its forms.
- d) The company also guarantees the confidentiality of the identity of the reported party as long as the alleged violation has not been proven.
- e) The company guarantees confidentiality and protection for employees/others who are not reporting but are appointed by a team appointed by Management, to assist in the investigation process of a case, then the employee/person must also be protected the same as the whistleblower.
- f) The company guarantees to the whistleblower that there is no sanction given to the whistleblower if the investigation results on the report are not proven.

6.12. Whistle Blowing System Guidelines must be socialized to all employees, Directors of Kanmo Group.

7. PROCEDURE

- 7.1. Whistleblowers can submit reports of alleged violations to Investigation Team through the channels provided by the company.
- 7.2. Investigation Team validates the reporting data and analyzes the incoming reports of alleged violations and whether they meet the 4W1H elements (What, Where, When, Who (reported and includes witnesses if any), and How) for follow-up.
- 7.3. If the report does not meet these elements, then Investigation Team can make clarifications to the whistleblower.
- 7.4. Supporting evidence/data that can be provided by whistleblower are as follows:
 - a) Reported transaction data such as Purchase Order (PO)/Work Order (SPK), Goods Delivery Letter (SPB)/Minutes of Work Completion (BAPP), Invoice/Receipt.

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- b) Communication data such as e-mail, WA screenshots, voice recordings, and so on.
- c) Image or video data.
- d) System data such as data from the system or other.

7.5. In the event that the reported party is:

- a) Employees, then further investigation audit process is submitted to the Investigation Team (which is an extension of Board of Directors).
- b) Members of the Investigation Team or their subordinates (other than Manager), the Director must temporarily disable the reported party or the reported superior from Investigation Team until the investigation process is complete.
- c) Manager and/or Supervisor, then Board of Directors must temporarily disable the Manager and/or Supervisor until the investigation process is complete.
- d) Director, then Investigation Team will use a reporting mechanism to Group Managing Director.

7.6. Regarding reports of alleged violations that meet the requirements, the Investigation Team makes Minutes 1 for further processing (initial research process).

7.7. Minutes 2 prepared by Investigation Team no later than 7 working days (data collection and analysis of data/documents a maximum of 2 days, interviews with reported parties a maximum of 2 days, review and report generation a maximum of 3 days) after the report is received and reviewed by Investigation Manager/Head and Business Control General Manager.

7.8. Business Control General Manager presents a report to the Group HR General Manager, BOD (Group CFO, Finance & Accounting and Group Managing Director).

7.9. The investigation process is organized as follows:

- a) Investigation Team conducts an investigation in accordance with applicable regulations and reports the investigation result to Investigation Manager/Head and Business Control General Manager.
- b) If the investigation result stated that the violation is PROVEN, then:
 - Investigation Team makes a Minutes of Investigation Results Report (Minutes 2) on the alleged violation.
 - Investigation Manager/Head submits a report to Business Control General Manager and discusses with Group HR General Manager to recommend sanctions against the reported party.
 - Investigation Team documents all reports and Minutes of the Event.

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- c) If the investigation result state that the violation is NOT PROVEN, then:
- Investigation Team makes a Minutes of Investigation Report on the alleged reporting that the report was closed because it is not proven and submits the report to Investigation Manager/Head and Business Control General Manager.
 - Investigation Team documents all reports and Minutes.

8. ATTACHMENT

8.1. Minutes of Initial Research Process (Minutes of 1)

8.2. Minutes of Investigation Report (Minutes 2)

9. DOCUMENT HISTORY

Revision	Date (DD-MM-YYYY)	Description