

CORPORATE POLICY DOCUMENT:
WHISTLEBLOWING POLICY

PT XLSMART TELECOM SEJAHTERA TBK

**This Provision was approved by the Board of Directors
on the Minutes of the Board of Directors' Meeting
No. 14/25 on 29 July 2025.**

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PT XLSMART TELECOM SEJAHTERA TBK CORPORATE POLICY DOCUMENT	
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1. INTRODUCTION

- 1.1. XLSMART and its subsidiaries ("the Group") is committed to upholding the highest standards of lawful and ethical conduct, by demonstrating honesty, fairness, transparency and accountability in all our conduct and dealings.
- 1.2. This policy is created to govern the whistleblowing process, establish a mechanism and to encourage everyone who has a relationship with XLSMART to voice and register their concerns, including any act or conduct that is in violation of the code of conduct, actual or suspected misconduct, illegal or unethical behaviour, without fear of retaliation or unfair treatment.
- 1.3. This policy is an integral part with all the Group policies, including Code of Ethics, ABAC Policies, Ethic Integrity Committee Term of Reference and Whistleblowing Manual.

2. SCOPE

- 2.1. This Policy applies to all wholly owned XLSMART subsidiaries and to those joint ventures and other companies where XLSMART – directly or indirectly – has a controlling interest/majority stake.
- 2.2. Employees, suppliers, business partners, contractors, customers, associates and other stakeholders/counter parties shall voice their concerns ("Reporter"), so long as there is a reasonable belief or basis for the concern and the disclosure is made in good faith and not for personal gain or motivated by ill or malicious intention.

3. POLICY ELEMENT

3.1. REPORTABLE CONCERN

- 3.1.1. XLSMART official whistleblowing channel can be used to report any event of suspected event of non-compliances, misconduct or wrongdoing related to XLSMART business practices but not limited to, abuse of power and authority, violations of laws and regulations, breach of company code of ethics and policies, occupational fraud including: bribery, corruption, conflict of interest, financial fraud, and misappropriation of company assets ; endangerment of health, safety and environment, or any acts of retaliation.
- 3.1.2. Employment related complaints or grievances shall be referred to XLSMART's Human Capital Department to be addressed in accordance with their policies and procedures.
- 3.1.3. The whistleblower channel is not meant for anyone to report customer complaints or to make enquiries on any of services that XLSMART provides to its customers. To file customer complaint, please visit XLSMART website or reach the customer service touchpoint.

3.2. REPORTING CHANNEL

3.2.4. Any party may report concerns/misconduct/wrongdoing on a confidential basis through Whistleblowing Channel that officially announced in <https://bit.ly/XLSMART-WBS-EN>.

3.2.2. All the Whistleblowing Channel above are available 24 hours a day, 7 days a week, and can be used by employees, suppliers, business partners, contractors, customers, associates and other stakeholders/counter parties.

3.3. WHISTLEBLOWER PROTECTION PROGRAM

3.3.1. PROTECTION OF CONFIDENTIAL INFORMATION

- a. XLSMART shall protect the confidentiality of the Reporter and the information disclosed very seriously. The identity of the whistleblower and the details of the complaint will be kept confidential at all stages of the process. Access to the information is restricted to those directly involved in the investigation. XLSMART will not disclose the Reporter's identity to anyone else unless:
 - i. XLSMART is legally obliged to disclose the Reporter's identity; or
 - ii. the disclosure is required if and when XLSMART decides to report to the police, relevant regulatory bodies/authorities or the courts; or
 - iii. disclosure is necessary to prevent or lessen a threat to the Reporter's health, safety or welfare; or
 - iv. the Reporter gave his/her consent to the disclosure.
- b. When using the official Whistleblowing channel, the Reporter is required to include as much factual details as possible, such as the background or nature of the concern, What, Who, Where, When, Why and How it occurred. The Reporter can opt to remain anonymous if he/she so wishes.
- c. Anonymous reports will be processed provided sufficient factual information is available to enable meaningful review or investigation. Reports that lack verifiable information or where follow-up clarification is not possible may be closed with appropriate documentation.
- d. Reports that after objective assessment, are determined to have been made knowingly false or with malicious intent may be closed. Any follow-up action, where applicable, will be conducted in accordance with XLSMART policies and applicable law.

3.3.2. PROTECTION FROM RETALIATION

- a. XLSMART is committed to protect, within reason and means, anyone who reports or raises a concern in good faith, and those who participate in or conduct an investigation, from retaliation. Investigators will advise all parties who involved in the process of this commitment, and report any perceived retaliation based on participation in an investigation.
- b. No party should retaliate against persons who reported the concerns as well as those who assisted in the investigations. Any person subjected to retaliation must file a new report using the same whistleblowing channel by substantiating the retaliation claim with

factual information or documentation. Any party regardless of designation, if proven guilty of retaliation against these persons, shall be subjected to disciplinary action.

- c. If the person who reported the concern implicate his/her own conduct in the report, he/she will not be given immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to anyone assisting in an investigation. However, XLSMART will take the disclosure and cooperation with the investigation into consideration when determining disciplinary or other actions.

3.4. PROCESSING OF CONCERNS RECEIVED

- 3.4.1. XLSMART engaged an independent consultant that will act solely as the Whistleblowing Platform Administrator and first-level intake provider, responsible for receiving reports, maintaining confidentiality, ensuring secure data handling, and performing initial completeness checks and high-level categorization based on information provided by the Reporter. The independent consultant shall not have authority to determine investigation outcomes, disciplinary actions, or consequence management decisions.
- 3.4.2. Reports that have been categorized by independent consultant will be redirected to appropriate XLSMART management based on Whistleblower Governance Matrix. All substantive assessments, investigation decisions, and case ownership shall remain under XLSMART's internal governance in accordance with the Whistleblower Governance Matrix and under oversight of the Board Audit Committee.
- 3.4.3. Reported concerns may be categorized at a high level to guide investigation approach, escalation, and urgency, including but not limited to administrative misconduct, serious misconduct, and potential criminal or regulatory breaches. Such categorization shall not limit management's discretion and shall be applied to ensure proportionate, timely, and effective handling of whistleblowing cases, including assignment of internal or external investigators to conduct the investigation in a fair, objective and confidential manner.
- 3.4.4. On completion of the investigation, a report shall be prepared and submitted to the relevant stakeholders according to XLSMART's Whistleblowing Governance Matrix.
- 3.4.5. The result of investigation will be informed to the reporter (if they chose to communicate) through the consultant.

3.5. WHISTLEBLOWER GOVERNANCE MATRIX

Any individual or body who is the subject of, or has a direct or indirect interest in, a whistleblowing report shall be excluded from any investigation, decision-making, oversight, or consequence management related to that case.

In such circumstances, authority shall be escalated to the next appropriate level in accordance with the Whistleblower Governance Matrix, including direct escalation to the Board Audit Committee or Board of Commissioners where applicable.

Alleged Individual	Complaint Escalation	Investigation Report Escalation	Mete Out Consequent Management
Permanent & Non- Permanent Employee	IA – Investigation & Forensic Audit Team	• EIC • BAC	EIC (permanent members)
Investigation & Forensic Audit Team and/ or EIC (permanent invitee)	EIC (permanent members)	• EIC (permanent members) • BAC	EIC (permanent members)
GHIA	• PDCEO • BAC Chairperson	• PDCEO • BAC • BOC	• PDCEO • BOC
Director(s) and Chief(s)	• PDCEO • BAC Chairperson • BOC Chairperson	• PDCEO • BAC • BOC	• PDCEO • BOC
PDCEO	• BAC Chairperson • BOC Chairperson	• BAC • BOC	BOC

3.6. DECISION OF CONSEQUENCE MANAGEMENT

- 3.6.1 Consequence management shall be determined based on principles of proportionality, consistency, deterrence, and fairness, taking into consideration the severity of the misconduct, recurrence, and the level of cooperation provided during the investigation.
- 3.6.2 Consequence management, including disciplinary actions, **and even a possible criminal offence**, shall be meted out according to **XLSMART Whistleblower Governance Matrix**. XLSMART will report criminal matters to the police or relevant regulatory bodies/authorities if such reporting is required by the applicable law based on the results of the investigation.
- 3.6.3 The person who reported the concern will be updated on the status and/or progress of the investigation subject to XLSMART's policies and procedures.
- 3.6.4 Details of all the concerns raised (investigated or not) shall be maintained. Respective status, reports, supporting documents, evidence, and monitoring of corrective action shall be retained and securely filed by the Administrators of the Whistleblowing channel, for a minimum period of retention according to local Indonesian laws.
- 3.6.5 Any leakages or exposure of the investigation results will be treated as a major misconduct and subject to disciplinary action, as stipulated in the applicable XLSMART's Disciplinary Policy.
- 3.6.6 All whistleblowing records, investigation reports, supporting documents, and evidence shall be securely maintained, with restricted access limited to authorized personnel only. Such records shall be subject to applicable data protection, information security, and legal hold requirements, and retained in accordance with Indonesian laws and Company policies.

3.7. WHISTLEBLOWER AWARENESS PROGRAM

To enhance effectiveness, whistleblowing awareness and socialization programs shall be conducted at least once a year in coordination with the Group Head Internal Audit by:

- a. Human Resources to all employees (During Introduction, continue socialization and Exit Interview)

- b. Procurement to all vendors or contractors.
- c. Sales to all sales team, distributors and partners.

4. OVERSIGHT AND OWNERSHIP OF POLICY

- 4.1. XLSMART's BOD has overall responsibility for this Policy and oversees the implementation of this Policy. XLSMART's GHIA has the day-to-day responsibilities of administering and implementing this Policy directly reporting to the President Director of XLSMART. The use and effectiveness of this Policy shall be regularly monitored and reviewed by XLSMART's GHIA.
- 4.2. The owner of this Policy is XLSMART's GHIA who shall be responsible for incorporating any amendments and updates after obtaining the recommendation of XLSMART Board Audit Committee for all amendments and updates and distributing the same to the relevant parties.

5. REFERENCES AND RELATED DOCUMENTS

XLSMART Terms of Reference Ethic of Integrity Committee dated 29 July 2025

6. MODIFICATION HISTORY

Version	Release Date	Description/ Summary of Changes	Approval
1.0.0	28 May 2020	Initial Version prepared for the used by Axiata Group Berhad and its subsidiaries	Duly approved and adopted by the Board of Directors of Axiata Group Berhad via Directors Circular Resolution [No. 21-20] dated 28 May 2020.
1.0.1	18 December 2020	Local adoption and implementation at PT XL Axiata Tbk	Duly approved in the Circular Resolution of Board of Directors of PT XL Axiata Tbk dated 18 December 2020.
1.0.2	7 August 2024	Changes in the URL for speak up channel	Duly approved in the Circular Resolution of Board of Directors of PT XL Axiata Tbk dated 7 August 2024.
2.0	29 July 2025	New version of XLSMART Whistleblowing Policy, including changes on the whistleblower governance matrix and engagement of 3 rd party consultant for whistleblowing platform.	Duly approved in the Minutes of Meeting PT XLSMART Telecom Sejahtera Board of Directors dated 29 July 2025.

This Policy is endorsed by the Company's Board of Director to be implemented as well reviewed and improved on a regular basis according to the Company's needs and development.