

POLICY OF ANTI-FRAUD AND CORRUPTION AND ANTI-CORRUPTION

I. OBJECTIVES

1. Provide a reference for the people of PT Indah Cup Sukses Makmur Tbk. ("**Company**") to improve the Company's culture and values.
2. Increase awareness and concern for the risk of fraud and corruption that can occur within the Company.
3. Avoid acts of fraud and corruption committed by Company Personnel.

II. SCOPE

The implementation of these guidelines applies to all Company employees and the implementation of these provisions is to avoid injustice in the form of imbalance in information that is not available to other people who will transact with insiders and result in damage to market trust.

III. DEFINITION

1. The Board of Commissioners is the organ of the Company which is tasked with carrying out general and/or specific supervision in accordance with the articles of association and providing advice to the Board of Directors.
2. The Board of Directors is an organ of the Company that has full authority and responsibility for managing the company for the interests of the Company, in accordance with the aims and objectives of the Company and represents the Company, both inside and outside the court in accordance with the provisions of the articles of association.
3. Companies with the capital letter "P" are PT Indah Cup Sukses Makmur Tbk and its subsidiaries and affiliates, while companies with a lowercase letter "p" are other companies in general.
4. Good Corporate Governance is the principles that underlie a company management process or mechanism based on statutory regulations and business ethics.
5. Company Personnel are the Board of Commissioners, Directors, all employees and subsidiaries who work for and on behalf of the Company who work within the Company, including members of their nuclear families.
6. Anti-fraud and corruption are a form of Company management's commitment to preventing fraud and corruption by implementing a control system that is carried out effectively and continuously.
7. Fraud and corruption are all acts of deviation or omission that are deliberately carried out to deceive, deceive or manipulate the Company or other parties that occur within the Company and/or use Company facilities, resulting in the Company suffering losses and/or the perpetrators of fraud and corruption gaining good profits. directly or indirectly.
8. Whistleblowing System (WBS) is a guideline for the Company, as well as stakeholders in the process of managing, handling and complaining about matters related to violations and/or deviations from the code of ethics, law, standard procedures, management policies and other regulations. deemed necessary, which could harm and/or endanger the Company, such as financial losses, the environment, working conditions, reputation of the organization, stakeholders and others.

IV. DOCUMENT REFERENCES

1. PT Indah Cup Sukses Makmur Tbk Code of Conduct for 2024
2. PT Indah Cup Sukses Makmur Tbk Board Manual for 2024

V. OCCUPATIONAL SAFETY AND ENVIRONMENTAL PROTECTION

All parties related to this guideline must understand, comply with, and implement all policies and procedures regarding health, safety, and environmental protection to create a safe and healthy work environment, including conducting, identifying, documenting, and implementing necessary risk assessments.

VI. RESPONSIBILITY

Functions responsible for implementing this policy:

1. Employees of PT Indah Cup Sukses Makmur Tbk.
2. Management of PT Indah Cup Sukses Makmur Tbk.
3. Board of Commissioners of PT Indah Cup Sukses Makmur Tbk.

VII. GENERAL POLICY

Basis Policy

The Company does not tolerate all forms of fraud and corruption (including against or from work partners, employees, government officials) including but not limited to:

1. Cheating
2. Corruption
3. Fraud
4. Embezzlement of assets
5. Secret leaks

Anti Fraud and Corruption Strategy Pillar

The anti-fraud and corruption strategy, which is implemented in the form of a fraud and corruption control system, has 4 (four) pillars, as follows:

1. Prevention:

- Active supervision of the Board of Directors and Heads of Work Units in the context of implementing Good Corporate Governance (GCG)
- Awareness campaign regarding anti-fraud and corruption, including anti-bribery and anti-corruption through various internal and external media
- Continuous outreach through training to all employees, new employee orientation to continually remind and ensure that employees have sufficient knowledge about anti-fraud and corruption.
- Know Your Employee Principle.

2. Detection:

- The Company has a whistleblowing system as a safe and confidential reporting and conveying channel for aspirations so that employees can actively participate in safeguarding and disclosing ethical issues and bad behavior, including but not limited to incidents of fraud and corruption.
- The Company has an HR Unit whose task is to monitor the implementation of ethics by the Company's employees.

3. Investigation, Reporting and Sanctions:

- The Company has an Internal Audit Unit whose task is, among other things, to carry out investigations into suspected fraud and corruption.
- The Internal Audit Unit periodically submits reports to the President Director regarding the implementation of ethical supervision.
- The Internal Audit Unit provides recommendations for corrective action for violations that have been proven to have been committed, which are submitted to the relevant parties (in this case the relevant manager or superior of the Reported Party).

4. Monitoring, Evaluation and Follow-up:

- The Company has a system for reporting fraud and corruption and recording all incidents and their follow-up actions
- All information/data is documented, as material for periodic evaluation as an effort to improve culture and ethics.

VIII. PENALTY

- a. Employees who are proven to have committed acts of fraud and corruption will be subject to sanctions in accordance with applicable company regulations.
- b. Employees who are aware of fraud and corruption must immediately report it to the Internal Audit Unit through the mechanism that has been regulated in the reporting system (Whistleblowing System).