



**PT PERTAMINA ROSNEFT
PENGOLAHAN & PETROKIMIA**

GUIDELINES ON GRATIFICATION

No. PED-005/PRPP-130/2021-S0

Revision Number 0 1 2 3 4

**COMPLIANCE
PT PERTAMINA ROSNEFT PENGOLAHAN DAN PETROKIMIA**

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Approval & Stipulation Sheet

Approved

Board of Commissioners

No.	Title	Name	Signature
1	President Commissioner/ Independent Commissioner	Alexander Romanov	
2	Vice President Commissioner	Budi Santoso Syarif	
3	Commissioner	Amir Hamzah Siagian	
4	Commissioner	Alexander Zubchenko	
5	Commissioner	Beni Syarif Hidayat	

Stipulated

Board of Directors

No.	Title	Name	Signature
1	President Director	Kadek Ambara Jaya	
2	Director of Finance	Pavel Vagero	
3	Director of Development	Eriyadi	

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1.0 INTRODUCTION

In PT Rosneft Pengolahan dan Petrokimia (“Company”), we understand that business environments generally involve many parties, and it is important to establish harmonious, pleasant and sustainable cooperation and relationships, that would be in conformity with the principles of good corporate governance.

One of the things that are common and often unavoidable in a business relationship is the granting of gratuities from one party to the other. Gratuity is one of the concerns of the anti-corruption activities because of its nature that may lead to the criminal act of bribery.

Provision on gratuities in laws and regulations of the Republic of Indonesia is set forth in Law No. 20 of 2001 on Amendment of Law Number 31 of 1999 on Eradication of Criminal Act of Corruption (together, the “Anti-Corruption Law”).

Considering the matters mentioned above and with due observation of the development of modes of gratuities that occur in the current business world, these Guidelines on Gratuities, Refusal, Acceptance, Granting of Gifts/Souvenirs and Entertainment (hereinafter referred to as the “Guidelines”) have been formulated.

1.1 Objectives

The objectives of the formulation of the Guidelines are:

- a) to give a direction and reference to Company’s employee on gratuities;
- b) to give a direction and reference to Company’s employee on the importance of compliance and reporting gratuities for the protection of themselves and their families from the likeliness of being charged with bribery;
- c) to establish an environment of awareness and control over handling the gratuity practices so that the principles of openness and accountability in performing daily operational and business activities can be effectively implemented.

1.2 Scope

These Guidelines describe the matters related to gratification, refusal, acceptance, granting of gifts/souvenirs and entertainment, basic principles, governing laws and regulations, classification of gratuities and limitations on acceptance, granting, and granting upon request of third parties, and sanctions for violations.

1.3 Definitions

The following terms in the Guidelines shall be defined as referred to below, unless specified otherwise:

Compliance System shall mean the system that regulates the issues of Gratification and constitutes the means for a Compulsory Gratification Reporting;

Compliance Manager means an official, who is in charge of compliance program in the

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Company and makes sure that the Company's employee comply with the laws and regulations of Indonesia, with the Company's internal regulations;

Code of Conduct means the guidelines that regulate the business ethics and code of conduct of the Company's employee in implementing the practices of good corporate governance;

Compliance Function means a body below the President Director with duties to carry out development, fostering, application and upholding of Good Corporate Governance principles;

Company's employee means the Board of Commissioners, Board of Directors, employees who work for and on behalf of the Company, as well as the personnel who work in the Company's environment, including the core members of their families;

Company with capital letter "C" shall mean PT Pertamina Rosneft Pengolahan dan Petrokimia and its affiliates, whereas company with lowercase letter "c" shall mean any other company in general;

Direct Supervisor means the direct superior of a Company's employee at least at the level of Manager in the Head Office, Head of business unit (or equivalent), up to the President Commissioner and/or President Director;

Good Corporate Governance means the principles that base a process and mechanism of corporate management in compliance with laws and regulations, and business ethics;

Gratification means in wide sense gifts/souvenirs and entertainment granted or offered to/by the Company's employee, whether within or outside the country and made in monetary/non-monetary form, with or without the use of electronic means;

Gifts/Souvenirs mean any equivalent of money, goods, discounts, commissions, loans without interest, travel tickets, accommodation facilities, travels, free medical treatments, and other facilities;

Entertainment means anything that is entertaining and pleasing in nature, including but not limited to music, movies, operas, dramas, games, sports and tours;

Government Official means a government officer who performs executive, legislative, judicative functions, and any other officers whose main functions and duties are related to state administration in accordance with Law Number 28 of 1999 on State Administration that is Clean and Free from Corruption, Collusion and Nepotism;

Member of the Core Family means the spouses and children of the Company's employees;

Grantor means a person or a party who grant the gratuities;

Requestor means a person or a party who request for the gratuities;

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Recipient means a person or a party who receives the gratuities;

Third Party shall mean an individual and/or a legal entity that has or doesn't have business relations with the Company including but not limited to Third Party vendors, suppliers, dealers, agents, banks, counterparts, or work partners;

Top Manager means an officer at a level of Commissioner, President Director, Director, Deputy Director, Head of a function or a business unit;

To bribe means to grant or promise something to a civil servant or government official with the intention of facilitating for such civil servant or government official doing or not doing anything in his/her position that conflict his/her obligations;

1.4 References

- Law No. 40 of 2007 on Limited Liability Companies;
- Law No. 19 of 2003 on State-Owned Enterprises;
- Law No. 30 of 2002 on Commission for Eradication of Criminal Act of Corruption (KPK);
- Law No. 31 of 1999 which has been amended by Law No. 20 of 2001 on Eradication of Criminal Act of Corruption;
- Law No. 28 of 1999 on State Administration that is Clean and Free from Corruption, Collusion and Nepotism;
- Code of Conduct of the Company;
- Code of Corporate Governance of the Company.

2.0 GENERAL PRINCIPLES

All Company's employees are required to reject any prohibited Gratification and report such facts to the Company's Compliance Function. If a Company's employee is unable to reject a Gratification, he/she must report this fact to the Compliance Function.

It is expected that the Company's employee can give explanation about policies and rules related to Gratification, specifically these Guidelines, which are applicable within the Company, to the offering/granting party. Furthermore, the related Company's employee may request the Compliance Function for assistance in explaining these Guidelines as one form of dissemination of information to the party offering the Gratification.

Reporting on Gratification

All Compulsory Gratification Informants **SHALL** make a monthly report on refusal, acceptance, and/or presenting Gratification through the Compliance Online System. In case the location, where the Compulsory Gratification Informant is assigned to doesn't allow connection to the online Compliance System, the report shall be submitted by filling in the Gratification Form and sending it via email to the Compliance Function.

In case of discovery or an event which in the opinion of a Company's employee potentially leads to bribery and/or falls under a category of accepting Gratification, but has not been

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regulated herein, then such situation shall be reported by such Company's employee to his/her Direct Supervisor and Compliance Function in writing and/or via email.

3.0 DUTIES AND RESPONSIBILITIES

3.1 Compliance Manager

- a) Provides President Director with reports on the acceptance/rejection of Gratification from the Company's employees.
- b) Authorized to accept and review reports on the acceptance/rejection of Gratification from the Company's employees.
- c) Authorized to propose follow-up actions and make decisions with respect to follow-up reports on the acceptance/rejection under the authority of the Company.
- d) Authorized to propose and make decisions on the management/allotment/distribution of Gratification items which are under the Company's authority.
- e) Authorized to make decisions/policies towards the Gratification not regulated herein.
- f) Authorized to conduct supervision over the implementation of Gratification reporting.

3.2 Human Resources Function

- a) Maintains, manages, stores, and updates database on the Company's employees.
- b) Includes obligation for compliance with the submission of Gratification reports into the performance appraisal.
- c) Performs initial induction for new employees in regards to compliance with Company's Code of Conduct, Guidelines on Conflict of Interest, Guidelines on Gratification, and other documents regulating good business conduct.

4.0 RULES OF GRATIFICATION

4.1 Acceptance of Gratification by Company's employees

4.1.1 Prohibited Gratification, mandatory reporting Gratification

Types of prohibited Gratification and requiring mandatory reporting:

- (1) Being contrary to or exceeding the limitation specified in Article 4.1.3 below.
- (2) Gratification regarded as a Bribery.

Gratification regarded as a bribery is a gratification provided by a party with a conflict of interest and prohibited by existing regulations. Examples of Gratification regarded as a bribery are:

- a. provision of Gifts/Souvenirs and/or Entertainment as a token of gratitude from a Third Party with respect to the process of goods/services procurement and/or in connection with selection or completion of a work/project and/or other activities in the framework of performing duties by the concerned Company's employee;
- b. provision of Gifts/Souvenirs and/or Entertainment from a Third Party on the basis of collaboration/cooperation agreement;
- c. provision of Gifts/Souvenirs and/or Entertainment as a token of gratitude from a

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- Third Party in association with a work feasibility inspection and/or approval/monitoring/supervision of a work;
- d. provision of Gifts/Souvenirs and/or Entertainment from a Third Party in connection with promotion and/or new position of a Company's employee;
 - e. provision of a loan from any bank or any other financial institution received by a Company's employee due to his/her position and/or authority, not available to general public;
 - f. opportunities or benefits including the amount/percentage of a special interest or commercial discount received due to the position and/or authority of a Company's employee, not available to general public;
 - g. provision of Gifts/Souvenirs and/or Entertainment from fellow Company's employees during the performance of duties including but not limited to inspection, audit, valuation, appraisal, and assessment;
 - h. provision of transportation, accommodation, monetary and/or cash-equivalent forms by a Third Party in connection with performance of duties and obligations by relevant Company's employee, made through an invitation from such Third Party;
 - i. Gifts/Souvenirs and/or Entertainment provided in connection with performance by a Company's employee of his/her duties and obligations in a Third Party company that are irrelevant/not connected with the purpose of the assignment.

4.1.2 Treatment of prohibited Gratification

Company's employees and their Core Family must reject and report any forms of Gratification referred to in the provisions in Article 4.1.1 above. Rejection or acceptance of Gratification must be reported by to the Company's Compliance Function within seven (7) working days from the said rejection or acceptance.

4.1.3 Allowable Gratification, Gratification not requiring mandatory reporting

There are several forms of acceptance of Gratification, not associated with positions and not conflicting the duties or obligations, and not requiring to be reported. Types of Gratification that is allowable and not requiring reporting:

- (1) provision due to family relationship, e.g., grandfather/grandmother, father/mother/parent-in-law, husband/wife, children/children-in-law, grandchildren, grandchildren-in-law, uncle/aunt, siblings/siblings-in-law, cousin and nephew, to none a conflict of interest is involved;
- (2) gifts (a token of love) in the forms of money or any valuable items in organizing a wedding, birth, *aqiqah*, baptism, circumcision, tooth-filing, or other traditional/religious ceremonies with a limit of the value per providing person in each event at a maximum of IDR 1,000,000.00 (one million rupiah);
- (3) provision in association with calamity or disaster experienced by the recipient, father/mother/parent-in-law, husband/wife, or recipient's child at a maximum of IDR 1,000,000.00 (one million rupiah) per provision per person;
- (4) provision to fellow colleagues in the context of a welcome, retirement, promotion, and birthday which is not in monetary or cash equivalent forms at a maximum of IDR 300,000.00 (three hundred thousand rupiah) per provision per person to a total of IDR 1,000,000.00 (one million rupiah) in one (1) year from the same providing person;
- (5) provision to fellow colleagues in non-monetary or non-cash equivalent forms (checks,

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giro, shares, deposits, vouchers, pulse content, and the like) at a maximum IDR 200,000.00 (two hundred thousand rupiah) per provision per person to a total of IDR 1,000,000.00 (one million rupiah) in one (1) year from the same providing person;

- (6) generally accepted dishes or meals;
- (7) academic or non-academic achievements followed at personal expense such as championships, contests or competitions not relating to any official service;
- (8) gains or interests from the placement of funds, investments or private shareholdings generally accepted;
- (9) benefits for all members of the worker-cooperative based on the membership generally accepted within worker-cooperatives;
- (10) workshop kits in the form of: (i) a set of modules and stationery, and certificates; and/or (ii) plaques/souvenirs and/or goody bag/gimmick the total amount of which does not exceed IDR 1,000,000.00 (one million rupiah) received from official service events such as meetings, seminars, workshops, conferences, trainings, or any other similar activities generally accepted;
- (11) acceptance of gifts or allowances either in the form of money or goods that are related to the improvement of work performance provided by the government or the Company in accordance with fairness and appropriateness, or in accordance with the laws and regulations in force, or applicable Company regulations;
- (12) direct prizes/sweepstakes, discounts/rebates, vouchers, or point rewards, or souvenirs which generally apply according to reasonableness and propriety, have no conflict of interest and are not related to official service.
- (13) Income, generated from the Company employees' legitimate business, whether obtained from a compensation for non-service profession, or from a compensation not related to positions, obligations or duties of the Company's employees, with no Conflict of Interest and not violating/being prohibited by the Company's rules/Code of Conduct;
- (14) Gifts/souvenirs bearing the company's logo, name of Third Parties and/or providing person;
- (15) educational facilities from Third Parties (limited only in relation to education costs and not including money and/or cash-equivalent, goods, accommodation and other supporting facilities) to support the performance of the duties by the Company's employees within the Company based on an official appointment/assignment made by the Company and included in the scope of agreement/cooperation between the Company and such Third Parties;
- (16) Compensation as a speaker/resource person/consultant or the like obtained based on an official assignment/appointment from the Company, and having no conflict of interest, to an amount of IDR 1,700,000.00 (one million seven hundred thousand rupiah) per hour, excluding taxes, at the maximum of four (4) hours per activity, and only allowed to receive at a maximum of five (5) times per year.

4.1.4 Treatment of the Allowable Gratification, Gratification not requiring mandatory reporting

If the accepted Gratification falls under the criteria specified in Article 4.1.3, then such acceptance is not mandatory to be reported, and shall become the right of the Company's employee.

When a Company's employee doubts on whether or not the acceptance meets any of the

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Gratification criteria specified in Article 4.1.3, such Gratification must be reported to the Compliance Function no later than seven (7) working days from the acceptance.

4.2 Provision of Gratification by Company's employees

4.2.1 Requirements for the Provision of Gratification

Company's employees are prohibited from providing Gratification to any Third Parties, either directly or indirectly.

In the implementation thereof, all Company's employees are prohibited from:

- (1) promising, offering or providing Gratification to Third Parties in a way that violates the provisions set out herein;
- (2) bribing or providing anything valuable in any form to Third Parties, including but not limited to officials in other institutions with the intention of influencing any decision making;
- (3) providing anything valuable in any form to Company's employees and/or Third Parties in violation of the provisions set out herein;
- (4) providing parcels in any form to fellow Company's employees in connection with the celebrations of festive or religious holidays using Company's assets/funds/facilities;
- (5) providing parcels in any form to Third Parties in connection with the celebrations of festive or religious holidays;
- (6) providing assistance to Third Parties by using Company's assets/funds/facilities for and on behalf of personal name;
- (7) providing anything valuable in any form to fellow Company's employees and/or Third Parties, which constitutes an asset/property/facility owned by the Company, and in violation of the provisions set out herein.

4.2.2 Limitation on the Provision of Gratification

Allowable gifts and Gratification not requiring mandatory reporting, that may be provided by the Company's employees, shall fall under the criteria specified Article 4.1.3.

4.3 Provision of Gratification at request

All Company's employees are prohibited from providing Gratification to a Third Party, either directly or indirectly, under a request from such Third Party.

5.0 GRATIFICATION REPORT

Gratification report, submitted through the Compliance Only System or via email to the Compliance Function, shall at least contain the following information:

- reporting person details, including full name, employee ID number, position and work unit, email address and telephone number;
- Gratification practice: rejection, acceptance, or provision;
- forms and types of Gratification, including specifications of the Gratification item(s) (e.g. money, bags, vouchers, and the like);
- time/timeframe and location of the Gratification practice;
- name of the Party/institution providing, accepting, or requesting Gratification;

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- value/estimated material value of the Gratification item(s); and
- other supporting documents.

6.0 SANCTIONS AND MISCELLANEOUS

6.1 Sanctions

These Guidelines are applicable and binding to all Company's employees.

Any violations in the implementation of these Guidelines will be subject to sanctions in compliance with the regulations prevailing in the Company, and the applicable laws of Indonesia.

Reporting Gratification means having protected oneself and family members from the possibility of being charged with the act of bribery.

Prepared by:	Approved by:
Compliance Manager	President Director
Vladislav Smetanin	Kadek Ambara Jaya
Dated: 22/02/2020	Dated: 22/02/2020