

## ANTI-FRAUD, ANTI-BRIBERY, AND ANTI-CORRUPTION POLICY

PT Impack Pratama Industri Tbk (“**Impack**” or “**the Company**”) is committed to conducting its business responsibly and with integrity. As part of our fraud prevention program, we are committed to avoiding all forms of fraud, bribery, and corruption in the Company’s activities.

### I. Legal Basis

1. Law No. 8 of 1995 on Capital Markets;
2. Guidelines for the Implementation of Good Corporate Governance; and
3. Company Code of Conduct.

As a commitment to improve anti-fraud, anti-bribery, and anti-corruption practices and culture, the Company has established several policies related to the prevention of fraud, bribery, and corruption, including:

- Company Code of Conduct related to anti-fraud, anti-bribery, and anti-corruption; and
- Conflict of Interest Policy.

These policies aim to provide guidance, including those related to fraud, bribery, and corruption prevention within Impack’s work environment.

### II. Policy

The Company expects the highest standards of integrity from all employees, especially regarding their responsibility for the Company’s assets, including money and confidential information entrusted to them or received by them in the course of their work for the Company.

The Company is committed to following up on any violations committed by employees. Disciplinary actions will be taken against any employee found violating their fiduciary or legal duties to the Company with respect to the assets entrusted to them or received by them. Violations involving fraud, bribery, or corruption may include, but are not limited to:

1. Fraud, deception, corruption, bribery, and extortion;
2. Abuse of authority;
3. Manipulation of data and reports;
4. Misuse of Company assets
5. Misuse of Company data; and
6. Disclosure of confidential Company information.

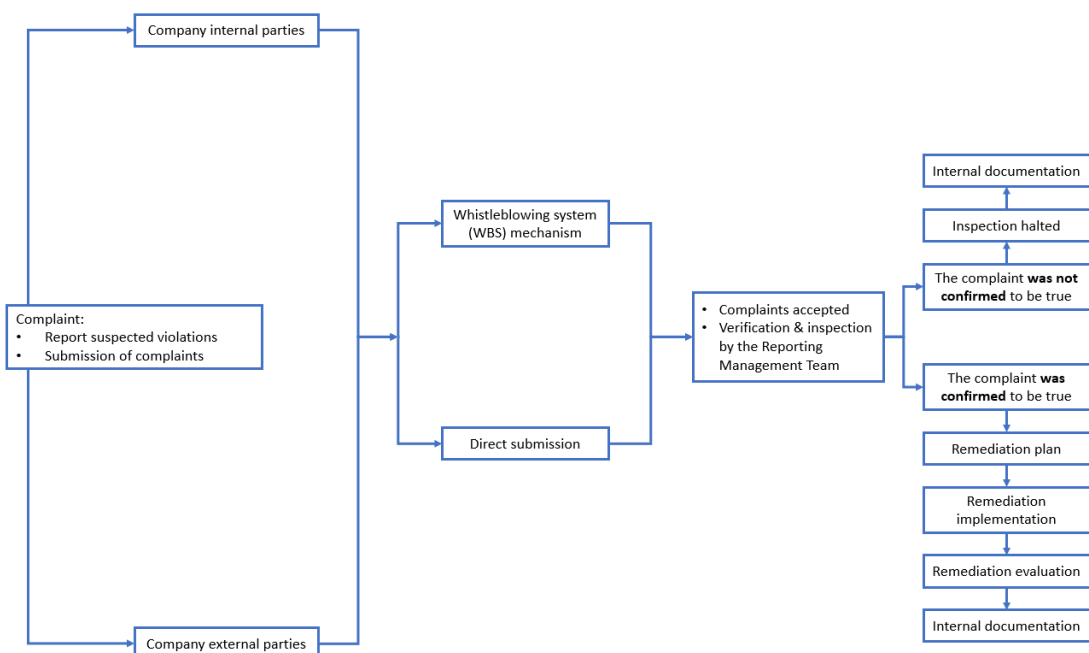
### III. Management Responsibilities

Each business unit is responsible for understanding areas of exposure and risks related to handling money, assets, and Company information. Management must establish and review internal controls and procedures that are designed to prevent and detect irregularities. Without exception, any irregularity must be reported to the Director of the relevant division and the Internal Audit Manager.

The Internal Audit Manager is responsible for reviewing the control systems and procedures, particularly in areas with higher exposure and risk, to provide reasonable assurance to Management regarding proper conduct and compliance with the controls and procedures implemented by Management. The Internal Audit Manager is also responsible for investigating violations committed by employees, as required by Management.

### IV. Report Handling Mechanism

In accordance with the Company's Whistleblowing Policy, all reported violations that meet the verification criteria will be followed up and handled in accordance with the applicable provisions and policies of the Company. Below is the flowchart of the process for reporting alleged violations:



## **V. Monitoring and Compliance**

In order to ensure the effectiveness and proper implementation of this Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy, the Company will establish monitoring mechanisms and compliance programs. This effort aims to identify and address potential violations of this policy and ensure that employees and stakeholders comply with the highest standards of integrity.

### **1. Continuous Monitoring**

Impact will continuously monitor business activities to detect cases of fraud, bribery, or corruption. This includes periodic internal audits, reviews of financial transactions, and examination of employee behavior and business practices.

### **2. Employee Training and Awareness**

To maintain awareness of the risks associated with fraud, bribery, and corruption, all employees are required to undergo routine training on anti-fraud, anti-bribery, and anti-corruption practices. This training will cover key concepts such as identifying fraudulent activities, understanding bribery and corruption, and the importance of complying with the Company's policies and relevant regulations.

### **3. Whistleblower Protection**

The Company will ensure that employees who report violations of this policy through the whistleblowing system are protected from retaliation. All reports will be investigated, and appropriate actions will be taken to address the raised issues.

For more information, see our [Whistleblower and Grievance Mechanism](#).

### **4. Corrective Actions**

Any violations detected against this policy will result in appropriate corrective and disciplinary actions, which may include legal proceedings, termination of employment, and other necessary steps, in accordance with the Company's Code of Conduct. The Company will take swift and firm actions to address any forms of fraud, bribery, or corruption and ensure that this policy is enforced.

### **5. Periodic Review**

This Anti-Fraud, Anti-Bribery, and Anti-Corruption Policy will be periodically reviewed to ensure it remains effective, relevant, and in compliance with applicable legal standards and industry best practices. The Company will make adjustments to this policy as necessary to address emerging risks and improve compliance.

Impack is committed to maintaining standards of integrity and transparency in all its operations. All employees, stakeholders, and business partners are expected to uphold these values and act in accordance with this policy. By working together, we can foster a culture of trust and accountability, ensure our business practices are free from fraud, bribery, corruption, and comply with applicable laws and regulations.