

## LUMINA DATAMATICSLIMITED

### WHISTLEBLOWER POLICY/ VIGIL MECHANISM

Title	<b>Whistleblower Policy/ Vigil Mechanism</b>		
Department	Legal & Secretarial	Version	1.0
Date of Effect	January 18, 2023	Date of Next Review	March 31, 2026

#### 1. Purpose of this Policy:

Lumina Datamatics Limited [hereinafter referred to as “the Company/ Lumia Datamatics”] is committed to adhere to the highest standards of loyalty, honesty, integrity, transparency and conduct of business operations in an ethical manner.

The purpose of this Policy is to provide a framework to promote responsible and secure whistle blowing. It protects employees, wishing to raise a concern about serious irregularities within the Company. The Policy neither releases employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

#### 2. Definitions:

- a. “**Employee**” means any employee or director of Lumina Datamatics and its subsidiaries.
- b. “**Whistleblower**” is defined as means any Employee who makes a Protected Disclosure under this Policy.
- c. “**Vigilance Officer**” means an officer appointed to receive complaint or disclosure from whistleblowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistleblower the result thereof.
- d. “**Protected Disclosure**” means a concern raised in writing (whether physical or in electronic form) and in good faith that discloses any instances of unethical or improper behaviour or activity or malpractices or event of misconduct or suspected fraud or violation of Company’s Code of Conduct substantiate by evidence.

#### 3. The Guiding Principles:

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:

- Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized or retaliated for doing so.
- Treat victimization or retaliation as a serious matter including initiating disciplinary action on such person/(s).

- Ensure complete confidentiality.
- Not attempt to conceal evidence of the Protected Disclosure.
- Take disciplinary action, if anyone destroys or conceals evidence of the Protected Disclosure made/to be made.
- Provide an opportunity of being heard to the persons involved especially to the Subject.

#### **4. Illustrative Acts of Wrongdoings/Reportable Matters**

- Forgery or alteration of documents;
- Unauthorized alteration or manipulation of computer files;
- Fraudulent financial reporting;
- Pursuit of a benefit or advantage in violation of the Company's interest;
- Misappropriation/misuse of Company's resources, like funds, supplies, or other assets;
- Authorizing/receiving compensation for goods not received/services not performed;
- Authorizing or receiving compensation for hours not worked;
- Improper use of authority;
- Release of Proprietary Information;
- Kickbacks;
- Theft of Cash/Assets/ Services;
- Unauthorized Discounts/Approvals/Sanctions;
- Falsification/Destruction of Company Records;
- Fraudulent Insurance Claims;
- Disclosure of confidential information.

Matters pertaining to the following may be excluded as there are separate forum available for the same

- Personal Grievance;
- Dissatisfaction with appraisals and rewards;
- Complaints relating to Service conditions;
- Company Policies;
- Suggestions for improving operational efficiencies;
- Sexual Harassment.

#### **5. Reporting Mechanism**

Whistleblower should raise Reportable Matters with to the Vigilance Office of the Company.

Whistleblower can lodge a complaint as per the following details:

- By contacting the Vigilance Officer, Ms. Divya Kumat
- email: [divya.kumat@luminad.com](mailto:divya.kumat@luminad.com) ;
- Phone: +91 22 6102 5274.

**OR**

- by sending a complaint letter in a sealed and secured envelope marked “Private and Confidential” to the Vigilance Officer, Ms. Divya Kumat, Knowledge Centre, Plot no. 58, Street no. 17, MIDC Andheri(East), Mumbai-400093.

Moreover, in exceptional cases, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:

By email: [legal.team@luminad.com](mailto:legal.team@luminad.com)

**OR**

by sending a complaint letter in a sealed and secured envelope marked “Private and Confidential” to the Chairman of Audit Committee.

**To the extent possible, the complaint or disclosure must include the following:**

1. Name and address of the employee, and/or outside party or parties involved;
2. Name and address of the location of the Company, where it happened;
3. When did it happen: a date or a period of time;
4. Type of concern (What happened);
  - a) Financial reporting;
  - b) Legal matter;
  - c) Management action;
  - d) Employee misconduct; and/or
  - e) Health & safety and environmental issues.
  - f) any other concern.
5. Submit proof or identify where proof can be found, if possible;
6. Who to contact for more information, if possible.

**6. Preliminary screening & evaluation of complaints:**

- a. The Vigilance Officer to carry out such preliminary screening / investigation of the complaints received by him/her as appropriate to check the veracity of the complaints based on verifiable facts, before proceeding to carry on further investigation.
- b. If based on such preliminary screening / investigation, it turns out that the complaint was frivolous/ vexatious; the Vigilance Officer shall drop / close the matter. Further in case of

repeated frivolous complaints being filed by a director or employee, the Vigilance Officer may take suitable action against the concerned director or employee including reprimand.

## **7. Investigation:**

- a. Upon receipt of a complaint, the Vigilance Officer will make an assessment thereof and shall complete the investigation on the receipt of the complaint and submit his report to Chairman of Audit Committee. The Chairman will discuss the report with Management of the Company and decision on the report will be taken by Chairman of Audit Committee in consultation with the Management / Committee Members. The decision on the complaint will be communicated to Whistle Blower by the Vigilance Officer.
- b. If the Whistle Blower is not satisfied with the decision communicated, the Whistle Blower will be entitled to give a request for appearance before the Audit Committee to represent the complaint. Such request shall be made directly to the Chairman of Audit Committee. In exceptional circumstances, the Chairman of Audit Committee may allow the Whistle Blower to appear directly before Audit Committee in respect of his complaint without following above procedure.
- c. If the complaint made by the Whistle Blower is found to be appropriate, the Audit Committee will advise the Management to take suitable corrective measures to avoid recurrence and also if required to take action against the wrong doer.

## **8. Protection:**

- a. No unfair treatment shall be meted out to a Whistle Blower for making Protected Disclosure under this Policy. The Company will not tolerate harassment or victimization and will take action to protect the Whistle Blower. The Company assures every Whistle Blower protection against unfair termination or any other disciplinary action or unlawful discrimination or retaliation in any manner for blowing the whistle under this Policy.
- b. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under applicable law.
- c. Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistle Blower.

## **9. Confidentiality:**

The Whistle Blower, the Subject and everyone involved in the process shall:

- a. maintain complete confidentiality/ secrecy of the matter;
- b. not discuss the matter in any informal/social gatherings/ meetings;
- c. discuss only to the extent or with the persons required for the purpose of completing the

process and investigations;

- d. not keep the papers unattended anywhere at any time;
- e. keep the electronic mails/files under password.

If anyone is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

**10. Reporting:**

A half yearly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee.

**11. Communication:**

The policy shall be communicated by the Human Resource Department to all the Employees, Directors and Senior Management of the Company through circulars, e-learning modules etc.

**12. Amendment:**

The Board reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. Amendment may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations and/or accommodate organizational changes within the Company.

Approved by

**For and on behalf of Board of Directors**

Sd/-

**Sameer Kanodia**

**Managing Director & CEO**