

**LUMINA DATAMATICS LIMITED**

**ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

<b>Title</b>	<b>Anti-Bribery and Anti-Corruption Policy</b>		
Department	Human Resources	Version	1.0
Date of Effect	January 18, 2023	Date of Next Review	March 31, 2026

## 1. POLICY STATEMENT

- 1.1 Lumina Datamatics Limited (the ‘Company’ or ‘Lumina Datamatics’) practices a zero-tolerance approach to bribery and corruption and is committed to act professionally and fairly in all its business dealings and relationships and in implementing and enforcing effective systems to counter bribery and corruption in any form.
- 1.2 Lumina Datamatics mandates compliance with all applicable anti-bribery and anti-corruption laws in all markets and jurisdictions in which it operates. Bribery is a serious criminal offence in jurisdictions in which the Company operates, including India (Prevention of Corruption Act, 1988, Indian Penal Code, 1860, etc.), and other applicable laws where bribery offences can result in the imposition of severe fines and/or custodial sentences, exclusion from tendering for public contracts and severe reputational damage. Whoever we, as a Company or as individuals, may deal with, and wherever we may operate, we are committed to doing so lawfully, ethically and with integrity.
- 1.3 This Anti-Bribery and Anti-Corruption Policy (the ‘Policy’ or ‘ABAC Policy’) has been formulated and designed to provide a framework for ensuring compliance with various legislations governing bribery and corruption globally and provides guidance on the standards of behaviour to which we must all adhere.
- 1.4 Lumina Datamatics is commitment to always act with integrity to ensure that we are trusted by our customers, colleagues, business partners, and the communities in which we operate. As part of this commitment, any form of bribery and corruption is not acceptable. We prefer foregoing business opportunities rather than paying bribes.

## 2. PURPOSE

The purpose of the Policy is to:

- 2.1 Set out our responsibilities, and those of anyone working for and on our behalf, in observing and upholding our position on bribery and corruption in government and non-government (private commercial) dealings;
- 2.2 Provide information and guidance to those working for us, including but not limited to our entire supply chain and any third party (or their affiliated enterprises conducting business with the Company) on how to recognize and deal with bribery and corruption issues.

### 3. SCOPE

This policy shall apply to all Employees, Agents, Sponsors, Vendors, Consultants or any other people or bodies associated with Lumina Datamatics or its subsidiaries in India and overseas.

### 4. DEFINITIONS:

“**Employee**” includes all directors, officers, employees engaged directly or indirectly, wherever located regardless of grade and position, in terms of all dealings and transactions in all countries where the Company operates.

“**Third party**” means any individual or organisation who has business dealings with the Company and includes actual and potential business associates, customers, contractors, subcontractors, business partners, suppliers, distributors, business contacts, agents, technical and other consultants and government bodies and officials or any other person associated with or acting on behalf of the Company.

“**Bribe**” is anything of value, including money, gifts and entertainment, other business courtesies, hospitality, or personal gratification given, offered, or received in an attempt to influence a person’s behaviour, in order to obtain or retain business, or to secure an unfair benefit or advantage.

“**Corruption**” is dishonest behaviour by those in positions of power, such as managers or Government Officials. Corruption can include giving or accepting bribes or inappropriate gifts, under-the-table payments or benefits, diverting funds, laundering money, and defrauding investors.

#### *Example 1: Offering Bribe*

*You offer a potential client tickets to a holiday abroad, but only if they agree to do business with us. In this case you would be committing an offence as you are making the offer to gain an improper commercial and contractual advantage. The Company may also be found to have committed an offence because the offer has been made improperly to obtain business for us. It may also be an offence for the potential customer to accept your offer.*

#### *Example 2: Receiving Bribe*

*A supplier gives your distant relative a job but makes it clear that in return they expect you to use your influence in the Company to ensure we continue to do business with them. It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain an improper personal advantage.*

## 5. FORMS OF BRIBERY THAT POSE THE GREATEST RISK

There can be numerous types or forms of bribery and corrupt practices, but the following areas pose the greatest risk:

### 5.1 Gifts and Hospitality

This Policy recommends that all Employees assess the intention behind any gift or hospitality given or received. Gifts or Hospitality, with the intention of improperly influencing one's decision-making ability or making the recipient feel unduly obligated in any way, shall never be offered or received. The Company prohibits the offer or receipt of gifts or hospitality that are not reasonable and bona fide.

The giving or receipt of gifts or hospitality is not prohibited, if the following requirements are met:

- it is not made with the improper, quid pro quo intention of influencing a party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- it complies with local law;
- it is given in the name of the Company and not in the name of the employee;
- it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- it is appropriate in the given circumstances and is reasonable and justifiable;
- it considers the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
- it is given openly, not secretly; and

#### **It shall not be acceptable for any Employee to:**

- give, promise to give, or offer, a thing of value with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- give, promise to give, or offer, a thing of value to a government official, agent or employee to facilitate or expedite a routine procedure;
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- threaten or retaliate against another employee who has refused to commit a bribery offense or who has raised concerns under this Policy; or
- Engage in any activity that might lead to a breach of this Policy.

## **5.2 Political Contributions**

The Company upholds its commitment to not support any specific political party or have any political affiliation. No political contributions shall be made on behalf of the Company either directly or indirectly to any political party or for any political purpose without the prior approval of the Board of Directors. No employee shall use his job title or Company affiliation in connection with political activities.

## **5.3 Charitable contributions and sponsorships**

The Company shall ensure that charitable contributions and sponsorships are not used as a vehicle for bribery. We shall publicly disclose all our charitable contributions and sponsorships and ensure that all such transactions are legal and ethical under local laws and practices.

## **5.4 Facilitation payments and Kickbacks**

Facilitation payments are small expediting or grease payments made to Government Officials to facilitate or expedite the performance of a routine, non-discretionary governmental action that a Government Official is already obligated to perform, such as issuing certain permits, licenses, visas and mail. Facilitation payments do not include any decision by a Government Official to award new business or to continue business with a Company.

A kickback is a form of negotiated bribery in which a commission is paid to the bribe-taker as a Quid Pro Quo for services rendered. The remuneration (money, goods or services handed over) is negotiated ahead of time. The kickback varies from other kinds of bribes in that there is implied collusion between agents of the two parties, rather than one party extorting the bribe from the other. The purpose of kickback is usually to encourage the other party to cooperate in the illegal scheme.

The Company prohibits facilitation or grease payments or kickbacks of any kind, regardless of whether such payments are permitted under applicable law. It is also our policy that we work to ensure that our agents and other intermediaries, joint ventures and consortia, contractors and suppliers do not make facilitation payments or kickbacks on our behalf.

## **6. RESPONSIBILITY OF EMPLOYEES**

All employees shall ensure that they have read and understood this Policy and must at all times comply with its requirements.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the Company. All employees are required to avoid any activity that might lead to, or suggest, a breach of this Policy.

Employees shall notify their Line Manager or HR Head or Legal Head, as soon as possible, if they believe or suspect or have a reason to believe or suspect, that a breach of this Policy has occurred, or may occur in the future.

An employee who breaches any terms of this Policy shall face disciplinary action, up to and including dismissal. The Company reserves the right to terminate a contractual relationship with third parties or associated persons if they breach this Policy. The Company may also report the matter to relevant authorities.

## **7. WHAT TO DO IF YOU ARE A VICTIM OF BRIBERY OR CORRUPTION?**

It is important that you tell your Line Manager or HR Head or Legal Head as soon as possible if you are offered a bribe by a third party or are asked to give a bribe or suspect that this may happen in the future.

## **8. WHISTLEBLOWING**

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. The Company encourages openness and supports anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. If a violation of the relevant laws or policies is proven, appropriate action shall be taken.

Lumina Datamatics shall not tolerate retaliation in any form against anyone for raising concerns or reporting what they genuinely believe to be improper, unethical or inappropriate behaviour. All reports shall be treated confidentially.

The Company is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offense has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

## **9. ENFORCEMENT - DISCIPLINARY APPROACH**

The Company's ABAC Policy shall be promoted and enforced consistently throughout the Company with clear and consistent disciplinary consequences to anyone who violates the Policy.

All employees are expected to comply with the laws, rules and regulations of the countries in which we operate and that apply to their day-to-day activities, as well as our own internal policies, standards and procedures. Appropriate consequences would follow any failure to meet the Company's standards or applicable laws and regulations, up to and including termination of employment in

appropriate circumstances, forfeiture of deferred compensation awards and other forms of discipline that the Company deems appropriate in the circumstances, subject to local laws and regulations.

#### 10. **TRAINING AND COMMUNICATION**

The Company will communicate this policy and any relevant guidance to all the employees across the Group through established internal communication channels. This policy will be brought to the attention of new employees as part of their induction process.

#### 11. **WHO IS RESPONSIBLE TO ENSURE COMPLIANCE WITH THE POLICY?**

The Board of Directors of the Company shall have the overall responsibility for ensuring this Policy complies with our legal and ethical obligations and that all those under our control comply with it.

The HR Head/Legal Head has primary responsibility for implementing this Policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Line Managers at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy and are given adequate and regular training on it. Every person to whom this Policy applies is responsible for the success of this Policy and shall ensure that they use it to disclose any suspected activity or wrong-doing.

#### 12. **MONITORING AND REVIEW**

The Company shall monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified shall be made as soon as possible. Internal control systems and procedures shall be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

Approved by  
**For on behalf of Board of Directors**

Sd/-

**Sameer Kanodia**  
**Managing Director & CEO**