

# LIGHTHOUSE

## WHISTLE BLOWER POLICY

### 1. Introduction

Lighthouse Learning Private Limited, its subsidiaries, entities under control directly or indirectly (herein after referred as or “Company”) believes that its Company Personnel should conduct their affairs in fair and transparent manner by adopting highest standards of professionalism, integrity, honesty and ethics.

All Company Personnel of the Company are encouraged to report either orally or in writing to the Whistle Blower Administrator with evidence/s of activity by the Company, department or Employee(s) that may constitute Improper Activities affecting the business or reputation of the Company. The Policy provides protection against victimization of the Whistle Blower by making provision for direct access to the Nominated Director in appropriate and exceptional cases. However, this Policy is not a grievance platform for its Company Personnel or for raising mala fide, malicious and frivolous allegations.

The Policy (Vers. 1) is effective from November 01, 2021. Once effective, this Policy will supersede earlier version of the Policy.

### 2. Objective

The objective of Whistle Blower Policy (“Policy”) is to devise a procedure by which Company Personnel can report to the Company, *Bona Fide* Concerns on any violations of legal or regulatory requirements, or suspected alleged Improper Activities.

In addition to the above, Section 177 of the Companies Act, 2013 provides for the requirement for all listed companies or such class or classes of companies as may be prescribed, to establish a vigil mechanism through the Whistle Blower Policy for all directors and Employees to report genuine Concerns of unethical behavior, actual or suspected fraud or violation of the company’s Code of Conduct (Employee handbook).

The Policy intends to cover serious Concerns that could have grave impact on the operations and performance of the business of the Company. The Policy neither releases Company Personnel 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.

### 3. Applicability

This Policy is applicable to all directors, Employees, Retainers, agents, representatives, and other associated persons of the Company (which may include consultants, vendors, customers, advisors (collectively “Company Personnel”).

### 4. Definitions

The following word shall have the meanings ascribed herein:

- 4.1 **Board:** Board shall mean the board of directors of Company.
- 4.2 **Bona Fide:** Bona Fide shall mean disclosure of a Concern based on a reasonable inference of unethical and Improper Activities or any other alleged wrongful conduct.
- 4.3 **Business Partners:** Business Partners shall include franchises, retainers, contractual professionals and

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staff and all business associates engaged to provide services for or on behalf of Company.

- 44 **Code of Conduct:** Code of conduct shall mean the HR Policy Manual adopted by Company
- 45 **Concern/Complaint/Protected Disclosure:** Concern/Complaint shall mean a *Bona Fide* oral (in person) or written communication made in good faith by a Whistle Blower disclosing information that reflects Unethical Practices, or Improper Activity.
- 46 **Director:** Director shall mean a director on the Board of the Company.
- 47 **Disciplinary Action:** Disciplinary action shall mean a disciplinary action taken by Company before, during and/or after the Investigation.
- 48 **Disqualified or Disqualified Concern:** Disqualified or Disqualified Concern shall mean a Concern which is not found to be valid and is disqualified in accordance with Section 7 hereof.
- 49 **Employee:** Employee shall mean all full time on roll officers, employees of Company, in any class of employment.
- 4.10 **Ethics and Compliance Committee:** Ethics and Compliance Committee(also referred as “the Committee”) shall comprise of Management personnel stated in Annexure II, appointed by the Company to assist and advise in the Investigation of reported Concerns and provide an independent non-bias view, in accordance with this Policy.
- 4.11 **Improper activities:** includes, but is not limited to:
- Questionable accounting, internal accounting controls or auditing matters;
  - Disclosures in documents filed by the Company with statutory authorities and other public disclosures made by the Company that may not be complete or accurate;
  - Fraudulent financial reporting;
  - Violations of the Company’s HR Policy Manual/Code of Conduct framed by the Company;
  - Violations of laws applicable to the Company, Anti-Bribery and Anti-Corruption Policy;
  - Fraud against the Company’s shareholders ;
  - Forgery or alteration of documents;
  - Misappropriation or misuse of Company resources, such as funds, supplies or other assets;
  - Pursuit of a benefit or advantage in violation of Conflict of Interest Policy of the Company;
  - Authorizing or receiving compensation for goods not received or services not rendered;
  - Authorizing or receiving compensation for hours / days not worked;
  - Unauthorized alteration or manipulation of computer files;
  - Disclosure of confidential information;
  - Abuse of Power;
  - Acceptance of or giving kickbacks or bribes by any Company Personnel;
  - Any other activity by an Employee that is undertaken in the performance of the Employee’s official duties, whether or not that action is within the scope of his or her employment, and which is in violation of any law or regulation, or constitute s malfeasance, bribery, fraud, misuse of Company property, or willful omission to perform his or her duties, or involves gross misconduct; and

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- Any other act having similar effect/outcome.

- 4.12 **Investigation:** Investigation shall mean the investigations conducted in accordance with this Policy.
- 4.13 **Nominated Director:** Director nominated by the Company to effectuate the responsibilities listed in this Policy, the Complaint Response Plan and the Disciplinary Action Matrix.
- 4.14 **Reported Person:** shall mean an Employee or Director or Business Partners against whom a whistleblower has reported a concern, or, against whom evidence is gathered during Investigations.
- 4.15 **Retainers:** Retainers shall include all contractual and part time employees/staff.
- 4.16 **Unethical Practices:** Unethical practices shall mean the acts described in Annexure I.
- 4.17 **Victimization or Adverse Action:** Victimization or Adverse Action shall mean an adverse action, or, failure to take appropriate management action, affecting the Whistle Blower's employment or employment related benefits, including but not limited to salary, promotion, job profile, immunities, leaves, training benefits, and/or any other benefits and/or privileges relating to the Whistle Blower.
- 4.18 **Whistle Blower:** is someone who reports a Concern under this Policy.
- 4.19 **Whistle Blower Administrator:** Whistle Blower Administrator shall mean an official designated by the Ethics and Compliance Committee for the purpose of this Policy. The role and responsibilities of the Whistle Blower Administrator are described in Section 9 hereof.

## 5. Reporting of Concern

- 5.1 Whistle Blower may report Concerns with the Whistle Blower Administrator in person or in writing (via email or letter), as mentioned in Annexure II .The Concern may be submitted as soon as he/she becomes aware of the same by stating the facts, circumstances and/or furnishing any documents based on which a Concern has been raised. Further, they can mention their name and designation while raising a Concern or raise the Concern in a confidential or anonymous manner. Such reports should contain specific information to allow proper assessment of the nature, extent and urgency of the issues raised in the Concern.
- 5.2 The Whistle Blower should provide as much specific information as possible including names, dates, places and events that took place. Further, the Whistle Blower should mention the rationale behind defining the incident as an Improper Activity.
- 5.3 Regardless of the potential magnitude of the Improper Activity, which would be difficult to quantify at an early stage, suspicions should also be reported in a manner prescribed for reporting of Concern under the Whistle Blower Policy.
- 5.4 The Whistle Blower will be sent an e-mail acknowledging receipt of the Concern. The Whistle Blower Complaint, whether made openly or anonymously, should follow the Investigation procedures set out in Section 10 of the Policy. The Whistle Blower may specifically request for anonymity, in which case,

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the identity of the Whistle Blower will be kept confidential. In any case, the identity of the Whistle Blower shall be revealed only to the extent required for investigations and shall remain confidential with the Whistle Blower Administrator and/or the Committee and with Company officials implementing Disciplinary Action or taking other decisions on Whistle Blower cases.

- 55 All investigations shall be carried out by/or under the instructions of the Ethics and Compliance Committee. A Whistle Blower can neither be a member of the Ethics and Compliance Committee, nor shall a Whistle Blower be allowed to participate in the process of Investigation unless specifically called upon by the Whistle Blower Administrator and/or the Ethics and Compliance Committee.
- 56 The role of the Whistle Blowers shall be limited to raising a Concern. If necessary, the Whistle Blower Administrator and/or the Ethics and Compliance Committee may request for written documentation and description of the events based on which a Concern has been raised.
- 57 Whistle Blowers should refrain from:
- obtaining evidence for which they do not have a right of access;
  - conducting their own Investigation; and
  - determine any remedial action.
- 58 Company Personnel raising Improper Activities on an anonymous manner must provide sufficient corroborating evidence(s) to justify an Investigation. Unspecified wrongdoing or broad allegations without verifiable evidentiary support and in cases where the Whistle Blower is not responsive/cooperative in providing additional evidences or information, the Whistle Blower Administrator and/or the Ethics and Compliance Committee may not be able to evaluate the credibility of an Improper Activity and it is less likely that an Investigation will be initiated.
- 59 Whistle Blowers shall not be entitled to any further information on the status of a Concern.

## 6. Good faith

- 61 A Concern shall be deemed to have been communicated in good faith by a Whistle Blower if there is a justifiable reasonable basis for communication of any wrongful conduct, or unethical and/or improper practices as perceived by the Whistle Blower.
- 62 The Whistle Blower should act in good faith, on reliable information. The Whistle Blower should not report any Concern acting on any mala fide, frivolous or malicious action.
- 63 Although a Whistle Blower is not expected to prove the truth of an allegation, the Whistle Blower should be able to demonstrate that the Concern is being reported in good faith.

## 7. Disqualifications

- 71 This Policy is not a grievance platform for its Company Personnel or for raising mala fide, malicious and frivolous allegations. Company Personnel are urged to make allegations in good faith and strictly avoid any abuse of this power.
- 72 Only *Bona Fide* Concerns raised in good faith may be raised without fear of any adverse action.

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- 73 A Concern shall be deemed not to be *Bona Fide* or raised in good faith when a Whistle Blower has no personal knowledge of the existence of any fact in respect of a Concern reported by him, or, if the Whistle Blower knew or can reasonably be presumed to know that the Concern reported by the Whistle Blower is mala fide, malicious, and/or frivolous.
- 74 Whistle Blower who report two or more Concerns which are subsequently proved to be mala fide, frivolous or malicious or reported otherwise than in good faith, may be disqualified from reporting further Concerns under this Policy and will lead to appropriate Disciplinary Action against such Whistle Blower as the company shall in its sole discretion deems fit.
- 75 In the event it is established beyond doubt that this Policy is being used for making false allegations, the Ethics and Compliance Committee at its sole discretion shall be at liberty to initiate appropriate Disciplinary Action in accordance with company's rules, policies and procedures, as the Committee shall, at its sole discretion, deem fit.
- 76 This Policy may not be used as a defense by a Reported Person against whom an adverse personnel action has been taken on account of any Concern reported against him, or, due to disclosure of information made by him in accordance with company's rules and policies.

## **8. Confidentiality**

The Ethics and Compliance Committee, Whistle Blower Administrator, Nominated Director and the Management of Company shall treat all the Reported Concerns and information received from the Whistle Blower in a confidential manner and shall be disclosed on need to know basis or if required by law. As per the Policy, no Company Personnel is released from their duty of confidentiality in the course of their work, nor is this a route for taking up personal grievances in respect of any situation.

## **9. Role and Responsibilities of the Whistle Blower Administrator**

In addition to any other responsibilities as may be detailed elsewhere in this Policy, following shall be primary responsibilities of the Whistle Blower Administrator:

- 91 The Whistle Blower Administrator shall be the sole contact person for all Company Personnel in respect of this Policy, and, shall receive all Concerns from the Company Personnel;
- 92 The Whistle Blower Administrator shall be administering, implementing and overseeing ongoing compliance under the Policy;
- 93 The Whistle Blower Administrator shall make himself/herself available to discuss with Company Personnel any complaints raised, or reports filed;
- 94 The Whistle Blower Administrator shall notify the sender and acknowledge receipt of the reported violation or suspected violation;
- 95 The Whistle Blower Administrator shall ensure that the individuals of the Company who are responsible for preparing and reviewing the Company's statutory filings and other public disclosures

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are made aware of reports of Improper Activities involving the Company's accounting, auditing, and internal auditing controls or disclosure practices;

- 96 The Whistle Blower Administrator shall evaluate whether a Concern, including any Concerns received anonymously, should be investigated further;
- 97 The Whistle Blower Administrator shall be entitled to request for any and all documentation and/or information in respect of a Reported Concern from the Whistle Blower;
- 98 The Whistle Blower Administrator shall co-ordinate with the Whistle Blower and the Ethics and Compliance Committee; and
- 99 The Whistle Blower Administrator shall be responsible for closure of all Concerns Which shall include submission of report by Whistle Blower Administrator stating that the concern does not qualify for further investigation or a report by Ethics and Compliance Committee at the end of an investigation, as the case may be.

## **10. Investigation process**

Ethics and Compliance Committee will be responsible for administering the Company's Whistle Blower Policy.

- 101 All reported Concerns shall be registered with a serial number and date. Further, an acknowledgment of the Concern shall be sent to the Whistle Blower by the Whistle Blower Administrator.
- 102 Upon receipt of a Concern, the Whistle Blower Administrator shall conduct a preliminary review of the Concern and evaluate whether a Concern should be investigated further. The Whistle Blower Administrator may, at its sole discretion, make prima facie investigations to decide if the Concern has been made *Bona Fide*, in good faith, and is not a Disqualified Concern. The Whistle Blower Administrator may, at his discretion, refer a Concern to the Ethics and Compliance Committee for further action.
- 103 All Concerns will be investigated in detail by the Ethics and Compliance Committee ("Investigations").
- 104 The Committee may investigate itself or assign Investigation of the Concern to a Sub-Committee consisting of a quorum of minimum three members of Ethics and Compliance Committee or an independent outside agency.
- 105 If any of the member of the Ethics and Compliance Committee have a conflict of interest in the given case, then Concerned member should recuse themselves from the Investigation and the other members on the Committee would deal with the matter on hand.
- 106 The Investigation process shall include examining the available evidence and discussions with the Reported Person, witnesses named in the Concern and other relevant parties Concerned.
- 107 During any such Investigations, the Whistle Blower Administrator and/or the Ethics and Compliance

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Committee may request for any documents and/or information etc.

108 While investigating a Concern, the Ethics and Compliance Committee shall take into account the following considerations:

- Seriousness of the allegations;
- Credibility of the allegations;
- Reporting hierarchy of the persons involved;
- Repeat offences by the Reported Person; and
- Monetary or reputation damage caused or likely to be caused to the Company.

*Please refer the Complaint Response Plan for details.*

## **11. Scope and procedure of Investigation**

11.1 The Ethics and Compliance Committee shall ensure all Investigations are conducted in a fair and judicious manner.

11.2 The Ethics and Compliance Committee shall be empowered to frame internal policies and/or regulations from time to time, for the purpose of all investigations.

11.3 The Investigation shall be completed by the Ethics and Compliance Committee and a written report shall be submitted to the Nominated Director within a period of 45 days of the receipt of the Concern.

The written report (“Report”) shall include the following:

- acts in respect of the Concern raised;
- record whether or not similar Concerns have been investigated previously and the outcomes thereof;
- the implications/outcome, including financial irregularity and/or any other loss caused as a result of the event or action for which the Concern has been raised;
- procedure followed during the Investigation process, including the documents perused, and Employees and/or any other person interviewed;
- findings of the Ethics and Compliance Committee, and the reasons therefore; and
- recommendations of the Ethics and Compliance Committee including any Disciplinary Actions to be taken.

*Please refer the Complaint Response Plan for details.*

11.4 In cases where the Report of the Investigation could not be submitted within the time limit (mentioned in point 11.3), an approval is to be taken from the Nominated Director by the Ethics and Compliance Committee, citing the reason and circumstance for the delay.

11.5 An update on all Whistle Blower cases and a summary of all Concerns/Complaints received will be provided to the Board by the Ethics and Compliance Committee every quarter.

11.6 To the extent permitted by applicable law and deemed appropriate by the Ethics and Compliance Committee, the Reported Person will be informed of the allegations at the outset and the Reported

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Person shall be provided adequate opportunities for providing their inputs in respect of any such Investigations.

11.7 The Reported Person shall provide all necessary cooperation and assistance to the Ethics and Compliance Committee during Investigations. However, there shall be no violation of any right against self-incrimination that such Reported Person shall have available to him/her in accordance with applicable laws.

11.8 The Reported Person shall not have any right to interfere with the investigations.

11.9 Unless Company deems it necessary not to do so, the Reported Persons will be granted the right to adequately respond to material findings and evidence gathered during investigations. The Reported Person shall also have the right to be informed of the outcome of the Investigations.

11.10 The Ethics and Compliance Committee will determine whether the allegations stand substantiated or not and shall recommend all measures including any Disciplinary Actions required to be taken in respect of a Concern. If substantiated, the Company will not hesitate to act against the Reported Person as per the Policy.

11.11 The Company may also appropriately address any weaknesses and process gaps identified during Investigations or in the Report.

## **12. Reporting to the Nominated Director**

12.1 The Ethics and Compliance Committee will submit the Report to the Nominated Director with its recommendations.

12.2 If the Nominated Director has a conflict of interest in the given case, then he/she should recuse himself/herself from the Investigation and the Board would deal with the matter on hand either itself or by nominating another Director.

12.3 The Nominated Director in consultation with the Chief Human Resources Officer shall take actions as it deems appropriate in the facts and circumstances on the basis of recommendations made by the Ethics and Compliance Committee or against the same, within 30 days of receipt of the report.

12.4 The Board shall disclose the details of the establishment and operation of the whistleblowing mechanism in the Board's Report.

## **13. Non-retaliation and Protection**

13.1 Company accords and undertakes to provide complete protection to the Whistle Blowers from any victimization and/or unfair treatment for his/her having reported a *Bona Fide* Concern by making provision for direct access to the Nominated Director in appropriate and exceptional cases.

13.2 Any Company Personnel reporting Improper Activities will be protected against threats of retaliation, discharge, or other types of discrimination including compensation or terms and conditions of employment/association with Company that are directly related to the raising of the Concern. In

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addition, no Company Personnel may be adversely affected because the Company Personnel refused to carry out a directive which, in fact, constitutes corporate fraud or is a violation of law. Any other Employee assisting in the said Investigation shall also be protected to the same extent as the Whistle Blower.

133 Company is committed to ensure that no adverse action is taken against Whistle Blowers for reporting *Bona Fide* Concern, whether or not the Concern is substantiated after Investigation. However, Company Personnel who files reports of Improper Activities or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information or they are found to be non-compliant with policies, regulations, laws, ethics, will not be protected by the above Policy statement and may be subject to Disciplinary Action and legal claims.

134 The identity of the Whistle Blower shall be kept confidential by the Whistle Blower Administrator, Ethics and Compliance Committee, Nominated Director and Board.

#### **14. Exemption**

Any exception to the aforementioned Policy guidelines will be considered on case-to-case basis and the same has to be approved by Ethics and Compliance Committee.

#### **15. Retention of Documents**

All protected disclosures in writing or documents along with the results of Investigation relating thereto shall be retained by the Company for minimum period of seven (07) years under the supervision of the Ethics and Compliance Committee.

#### **16. Interpretation**

Any matter not specifically covered under the above guidelines shall be referred to Compliance Officer/Chief Human Resources Officer for necessary advice. In case of definitions being repeated in multiple policies, a more inclusive definition shall be considered. The interpretation of this Policy rests exclusively with the Company. The decision of the Company shall be final and binding.

#### Note:

*The Company may revise this “Whistle Blower Policy” or implement such other policies or procedures as deemed suitable to conduct business in an ethical environment and comply with the Applicable Laws and regulations.*

*Details of the designated persons named in this Policy might change, and additional contacts may be included at the discretion of the Company’s Management. Any changes made in the Policy, or any matter related thereto, would be intimated and circulated to relevant stakeholders through proper channels.*

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## ANNEXURE I

**Types of Concerns:** An Employee or Business Partners may raise Concerns relating to violation of any of the following, including policies, regulations, laws, ethical standards of the company in connection with but not limited to:

- **Accounting and Auditing Matters** - including unethical recording of business and financial transactions. (Examples include and are not limited to misstatement of revenues, expenses, misapplication of accounting standards);
- **Conflict of Interest** – a conflict of interest is a situation in which an Employee has a personal interest, which may influence his or her official duties. (Examples include but are not limited to personal relationship with a government official, additional employment while working with the company, personal associations with business partners or vendors of the company etc.);  
*For further details please refer to “Conflict of Interest Policy”.*
- **Embezzlement** - to misappropriate property entrusted to one’s care for one’s own use. (Examples include and are not limited to inflation or falsification of bills, misappropriation of customer funds such as premium payments);
- **Bribery and Corruption** - offering or accepting bribes, kickbacks or improper payments of any kind to/from any Government Official or Company Employees/retainers /contractors (Company staff) for the purpose of obtaining or retaining business or gaining any improper advantage;  
*For further details please refer to “Anti-bribery and Anti-Corruption Policy”.*
- **Falsification of Contracts, Reports or Records** - falsification of records consists of altering, fabricating, falsifying, or forging all or any part of a document, contract or record for the purpose of gaining an advantage, or misrepresenting the value of the document, contract or record;
- **Securities Violations** - an infringement of the personal trading guidelines or indulging in insider trading, using material non-public information for one’s personal benefit, or of a friend or any third party;
- **Theft** - The act of stealing of data or of property/funds belonging to Company;
- **Violation of Company’s Policies** - Willful or innocent actions that are in direct violation of the company Policy, procedures, Code of Conduct, and/or implied contractual responsibilities. (Examples include and are not limited to violation of Anti- Bribery and Anti-Corruption Policy, Travel and Entertainment Policy, Gift and Hospitality Policy, etc.);
- **Violation of law / regulations** - includes willful or innocent violation and/or potential violation of provisions of various laws applicable to the company including violations of sanctions;
- **Workplace Misconduct** - including matters related to behavior of Employees at the workplace,

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harassment including sexual harassment, unfair treatment of Employees etc.;

- **Miscellaneous** - abuse of authority; breach of contract; negligence causing substantial and specific danger to public health and safety; manipulation of the company's data/records; financial irregularities, including fraud, or suspected fraud; criminal offence; pilferage of confidential/propriety information; wastage/misappropriation of the company's funds/assets; breach of Employee Code of Conduct or rules or policies; any other unethical, biased, favored, imprudent event; and
- **Others** - shall include categories of Concerns which do not fall under the categories above but may make the Employee suspect a breach of law or ethical principles or of any non-compliant activity.

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## ANNEXURE II

### A. Ethics and Compliance Committee:

The Ethics and Compliance Committee shall comprise of the following:

- Chief Financial Officer (CFO),
- Chief Human Resources Officer (CHRO), and
- One of the Business CEO.

The Company may appoint more members, if required.

### B. Channel of Reporting

All Whistle blower complaints shall be made to:

- E-mail: [chairman@lighthouse-learning.com](mailto:chairman@lighthouse-learning.com)
- Letter to the Whistle Blower Administrator
- To the Whistle Blower Administrator in person