



LUMA CONGO
WHISTLE-BLOWER POLICY

1. Introduction

Luma Congo (the "**Company**") is committed to maintaining the highest standards of business conduct and ethics (see the Company's Business Conduct and Ethics Policy for further information). This encompasses a commitment to full compliance with all applicable government laws, rules and regulations, including those related to anti-bribery and anti-corruption, health and safety and environmental issues, human rights, corporate reporting and disclosure, accounting practices, accounting controls, auditing practices, Company policies and procedures, and other matters relating to fraud against shareholders.

The Board of Directors of the Company has ultimate responsibility for ensuring that a confidential and anonymous process exists whereby persons can report any suspected accounting misconduct ("**Accounting Concerns**") relating to the Company. In order to meet these responsibilities, the Board has prepared this Whistle-blower Policy (the "**Policy**").

For the purposes of the Policy, the scope of reportable matters is intended to be broad and comprehensive and to include any matter, which in the view of the complainant, is illegal, unethical, contrary to the policies of the Company or in some other manner not right or proper – and not just Accounting Concerns. Examples include, but are not limited to:

- a) Violation of any applicable law, rule or regulation that relates to corporate reporting and disclosure;
- b) Violation of the Company's Business Conduct and Ethics Policy, its Human Rights Policy, Social Responsibility Policy and/or its Supply Chain Policy;
- c) Violation or the risk of violation of any applicable laws or Company policies or procedures in relation to health and safety or the environment;
- d) Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- e) Fraud or deliberate error in the recording and maintaining of financial records of the Company;
- f) Deficiencies in, or noncompliance with, the Company's internal policies and controls;
- g) Discrimination, bullying or harassment of any description;
- h) Misrepresentation or a false statement by or to a director, officer or employee of the Company respecting a matter contained in the financial records, reports or audit reports; and
- i) Deviation from full and fair reporting of the Company's consolidated financial condition.

2. Communication of the Policy

To ensure that all officers, employees, consultants and contractors, and directors of the Company (together, referred to as "**Responsible Persons**"), are aware of the Policy, a copy of the Policy will be distributed to all Responsible Persons, or alternatively they will be advised that the Policy is available on the Company's website for their review. New joiners will receive information on the Policy as part



of their onboarding. All Employees and Directors will be informed whenever significant changes are made.

3. Reporting Alleged Violations or Complaints

The Company assumes that all reports made are legitimate, real and significant enough to warrant investigation. Any person with an Accounting Concern relating to the Company activities is encouraged to submit such complaint or concern through either the confidential whistle-blower facilities described below or in writing to the Audit Committee:

Luma Congo
Attention: Mr. Jakub Ryznar, Chairperson – Audit Committee
Level 2, Luxe Pavilion, Portomaso Complex,
St. Julians, STJ 4010, Malta

Any person who wishes to report an instance of known or suspected misconduct unrelated to the Company's accounts should do so by using the confidential whistle-blower facilities described below or alternately communicate directly with their relevant operations General Manager, the head of Internal Audit or any Executive Committee member, each of whom will report any such breach to the Chairperson of the Audit Committee.

An anonymous submission box is also available at Company's office to ensure the reporting of such concerns on a confidential and anonymous basis.

The Company has also retained the services of an independent service provider to receive web-based written reports. Persons wishing to make complaints or report concerns on a confidential basis are encouraged to use email grievance@lumacongo.com or use the contact form available at the company web page www.lumacongo.com. The service's contact details are required to be circulated to Employees and posted in corporate office. Any reports are managed by the independent, external service provider to ensure confidentiality and / or anonymity, as the report-maker may desire, and are fed through to the Chairperson on such basis.

A submission should include a detailed description of the activity regarding which there is a complaint or concern and, if known, should specify the date(s) and location(s) of such activity.

The Chairperson will review the details of any submissions and will determine what action will be taken. If a submission is not made anonymously, the Chairperson will notify the person making the submission of the action proposed to be taken in response.

The identity of persons making submissions regarding complaints or concerns will not be disclosed by the Chairperson or the external service provider without consent. The Chairperson (or if escalated by the Chairperson, the Board) has ultimate responsibility for whistle-blower-related concerns.

4. No Adverse Consequences

A submission, in good faith, may be made by Responsible Persons without fear of dismissal, disciplinary action or retaliation of any kind. The Company will not charge, discipline, demote, suspend, threaten or in any manner discriminate against any person who reports in good faith or provides assistance to

the Board, management or any other person or group, including any investigation by a governmental, regulatory or law enforcement body.

5. Treatment of Submissions

Concerns will be reviewed as soon as possible by the Chairperson (or if escalated, the Board) with the assistance and direction of whomever the Chairperson or Board thinks appropriate including, but not limited to, external legal counsel, and the Chairperson or Board shall implement such corrective measures and do such things in an expeditious manner as deemed necessary or desirable to address the concerns raised.

Where possible and when determined to be appropriate by the Chairperson or Board, notice of any such corrective measures will be given to the person who submitted the concerns.

6. Retention of Records

The Board shall retain all records relating to any concern or report of a retaliatory act and to the investigation of any such report for a period judged to be appropriate based upon the merits of the submission and applicable regulatory statutes or legal parameters. The types of records to be retained by the Board shall include records of all steps taken in connection with the investigation and the results of any such investigation.

7. Review of the Policy

The Board will review and evaluate this Policy on an annual basis to determine whether this Policy is effective in providing a confidential and anonymous procedure to report violations or complaints regarding Accounting Concerns; and all other violations and complaints. The Chairperson will submit any recommended amendments to the Board of Directors for approval, subject to disclosure and other policies and guidelines of the Company's regulators.

8. Queries

If you have any questions about how this Policy should be followed in a particular case, please contact your operations General Manager, the Chairperson or the Corporate Secretary of the Company.

9. Compliance Certification

All directors and officers of the Company, together with any employees, consultants and contractors specified by the Board of Directors of the Company, shall provide an annual certification of compliance with this Policy in the form attached to the Company's Business Conduct & Ethics Policy.

10. Amendment, Modification and Waiver

The Board of Directors of the Company will review and evaluate this Policy on an annual basis to determine its efficacy.





11. Publication of the Policy on Website

This Policy will be posted on the Company's website at www.lumacongo.com.

Last Approved:

01 FEBRUARY 2023

Mariadou

Manager

LUMA CONGO SARLU

