

Whistle Blower

This Whistle Blower Policy of Big Tree Entertainment Private Limited (“**Company**”) has been formulated to enable all employees to raise concern against any malpractice such as immoral, unethical conduct, fraud, corruption, potential infractions of the Business Ethics Policy of the Company, breaches of copyright, confidential information and alike.

This policy also outlines the reporting procedure in case an employee blows the whistle for any wrong-doing in the Company. This Policy would help to draw the Company's attention to unethical, inappropriate or incompetent conduct which has or may have detrimental effects either for the organization or for those affected by its functions.

What acts are considered Reportable Matter?

The following acts are considered as reportable matters to which this Policy applies.

- Abuse of authority
- Breach of contract
- Negligence causing substantial and specific danger to public health and safety
- Manipulation of company data/records
- Financial irregularities, including fraud or suspected fraud or Deficiencies in Internal Control and check or deliberate error in preparations of Financial Statements or
- Misrepresentation of financial reports
- Any unlawful act whether Criminal/ Civil
- Pilferation of confidential/proprietary information
- Deliberate violation of law/regulation
- Wastage/misappropriation of company funds/assets
- Breach or Potential Infractions of the Code of Conduct
- Breaches of copyright, patent and disclosure of confidential data/information to competitors/outside

Who does this policy apply to?

This policy applies to everyone who carries out work for the Company and its subsidiaries and shall include the following persons:

- Partners / Directors
- All employees
- Consultants
- Agency Staff
- Interns / Trainee

The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Raising a whistleblowing concern

For raising any whistleblowing concerns, the above mentioned persons can send an email to the designated email address provided by the Company with the details of the misconduct or violation or can directly approach any of the committee member of the whistleblowing committee with the details of the misconduct or violation. Identity of the whistle blower shall be kept confidential and only persons of the committee and persons directly involved in the investigation shall have knowledge.

The whistle blower policy shall provide for adequate safeguards against victimization of employees and directors who avail of the vigil mechanism and also provide for direct access to the Chairman of the Audit Committee, as the case may be, in exceptional cases.

Whistleblowing Committee and Audit Committee

“Whistle Blowing Committee” means a Committee of persons who are nominated/appointed to conduct a detailed investigation of the disclosure received from the whistle blower and recommend disciplinary action.

“Whistleblowing Committee” is a designated committee formed by the Company, comprising of the Head of Human Resource, Head of Legal and Compliance and COO – Live Events along with the Founders of the Company.

During the course of investigation, committee members may pull in employees who might be required for investigation.

“Audit Committee” means the committee constituted by the Company in accordance with Section 177 of the Companies Act, 2013, which has responsibility for supervising the development and implementation of this Policy.

Protection of Whistleblower

The Big Tree group affirms that it will not allow any whistleblower to be victimized for making any genuine complaint. Any kind of victimization of the whistleblower brought to notice will be treated as an act warranting disciplinary action and will be treated so. The protection is available provided that:

- The communication/ disclosure is made in good faith
- The Whistleblower reasonably believes that information, and any allegations contained in it, are substantially true; and
- The Whistleblower is not acting for personal gain

Confidentiality of Identity of the Whistleblower

In so far as possible, the confidentiality of the Whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights to defense.

Management Actions on False Allegations

An employee who knowingly makes false allegations of unethical & improper practices or alleged wrongful conduct shall be subject to disciplinary action, up to and including termination of employment, in accordance with Company rules, policies and procedures. Further this policy may not be used as a defense by an employee against whom an adverse personnel action has been taken independent of any disclosure made by him and for legitimate reasons or cause under Company rules and policies.

Process for Reporting, Resolving and Closing of Case

Whistleblower Experiences / Observes Violation or Misconduct

Whistleblower highlights the violation/ misconduct either through designated email or approach the Whistle blower committee

Whistle blower committee investigates into the issue and takes a decision within 1 month from the date the issue was raised by the whistleblower