



LE TRAVENUES TECHNOLOGY LIMITED

WHISTLE BLOWER POLICY / VIGIL MECHANISM

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Le Travenues Technology Limited

Whistle Blower Policy / Vigil Mechanism

1. Introduction

The Companies Act, 2013 (the “**Act**”) and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) provides that every listed company or such class or classes of companies, as may be prescribed, shall establish a vigil mechanism enabling stakeholders, including individual directors or employees or their representative bodies, to freely communicate their concerns about illegal or unethical practices and to report genuine concerns in such manner as may be prescribed. The whistle blower policy / vigil mechanism shall provide adequate safeguards against the victimisation of director(s) or employee(s) or any other person who avail / use such mechanism and provide for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases. In addition, the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended (“**SEBI PIT Regulations**”) provides that the listed company shall have a whistle blower policy and make employees aware of such policy to enable them to report instances of leak of unpublished price sensitive information.

The board of directors of Le Travenues Technology Limited, at its meeting held on August 03, 2021, approved Le Travenues Technology Limited - Whistle Blower Policy / Vigil Mechanism (the “**Policy**”).

2. Definition

- (i) “**Act**” means the Companies Act, 2013 as amended from time to time read with the rules framed thereunder.
- (ii) “**Audit Committee**” means the committee of the Board formulated in compliance with the provisions of the Act and SEBI Listing Regulations.
- (iii) “**Board**” means the board of directors of Le Travenues Technology Limited.
- (iv) “**Company**” means Le Travenues Technology Limited.
- (v) “**Complaint**” means any communication made in good faith that discloses or contains certain information through any channel as mentioned in this Policy, which evidences unethical or improper activity in relation to the Company.
- (vi) “**Stakeholder**” shall include, but not be limited to, vendors, contractors, suppliers, consultants of the Company and any other agency providing or availing any services of the Company.
- (vii) “**Whistleblower**” shall refer to director, employee or other stakeholder who reports a Complaint under the Policy and the act of reporting is referred as “Whistleblowing”.

All other words and expressions used but not defined in the Policy but defined in the Act, SEBI Listing Regulations, SEBI PIT Regulations, the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/ or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them under such acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

3. Scope

a) Applicability

- All Directors (including Independent Directors),
- All Employees (permanent, probationary, contractual, trainees, interns, working in India or abroad), and
- External Stakeholders such as vendors, contractors, suppliers, consultants, and service providers engaged with the Company.

b) What can be reported

A Whistleblower may report any actual or suspected unethical practice, misconduct, or violation of the Company's policies, code of conduct, applicable laws, or regulations.

Illustrative examples of reportable matters include:

- Fraudulent financial reporting
- Bribery, corruption, kickbacks, or illegal gratification
- Fraud or deliberate circumvention of internal controls
- Forgery, alteration, destruction, or falsification of Company documents, records, or property
- Misappropriation or misuse of Company resources (including funds, assets, or inventory)
- Unauthorized disclosure or release of proprietary information
- Theft of cash or goods
- Granting unauthorized discounts
- Abuse of power (e.g., bullying or harassment)
- Deliberate violation of laws, regulations, or engagement in illegal activities
- Leak or suspected leak of Unpublished Price Sensitive Information (UPSI)*

Note: *All incidents and instances of leak or suspected leak of UPSI reported under this Policy, shall be decided and resolved in the manner as set out under Le Travenues Technology Limited - Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Le Travenues Technology Limited - Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons, framed in accordance with the provisions of the SEBI (PIT) Regulations.

c) **Matters Outside the Scope of the Policy**

This mechanism is not intended to be used for reporting the following matters, as separate forums or processes are already available for addressing them:

- Complaints relating to sexual harassment
- Individual employment grievances, appraisal or compensation issues
- IT or administrative-related issues
- Questions on financial or business decisions taken by the management, unless fraud or irregularity is alleged
- Any other matter for which a specific mechanism already exists

d) **Audit Committee**

Audit Committee shall oversee the effective implementation of the whistle blower policy / vigil mechanism and is empowered to take such corrective or preventive actions as it may deem appropriate. In the event, any member(s) of Audit Committee has a conflict of interest in a particular complaint / matter, such member(s) shall recuse themselves, and the remaining members of Audit Committee shall consider and decide the matter independently.

Audit Committee shall also review the records maintained by the Company on the number of complaints received, resolved, and pending during each quarter, together with a summary of the findings and corrective actions taken. In cases where repeated frivolous or malicious complaints are filed by any individual, Audit Committee may initiate suitable action against the concerned person, including reprimand or such other measure as may be considered necessary.

4. **Reporting Violations**

Whistleblowers are encouraged to report concerns responsibly, in line with the following guidelines on anonymity, evidence, confidentiality, and reporting channels:

- **Anonymous Reporting:** Whistleblowers may choose to remain anonymous, although disclosure of identity is encouraged to facilitate communication and follow-up. Anonymous complaints must include sufficient, specific, and verifiable information to enable a thorough investigation; vague or general allegations cannot be acted upon.
- **Evidence and Good Faith:** Whistleblowers should provide all factual and corroborating evidence available to them, to the extent possible, to support timely investigation. Complaints must be made in good faith and on reasonable grounds to believe that the information disclosed indicates a violation of law, regulation, or Company policy. Malicious, knowingly false, or frivolous complaints will be treated as a serious disciplinary offence, which may result in appropriate action.

- **Confidentiality:** All reports will be kept confidential to the maximum extent possible, consistent with the need to conduct an adequate investigation. Whistleblowers are expected to act with honesty and integrity in fulfilling their responsibilities.
- **Reporting Channels:** All complaints under this Policy may be submitted via email with the subject line: *"Complaint under Whistleblower Policy / Vigil Mechanism"* via any of the following reporting channels:

a. Immediate Supervisor / Dealing Person's Supervisor

- For employees, concerns may first be reported to their immediate supervisor, who is generally best positioned to address them with cc to Ethics@ixigo.com.
- For external stakeholders (such as vendors, contractors, consultants, service providers, etc.), complaints may be submitted to the immediate supervisor of the employee with whom they are dealing with cc to Ethics@ixigo.com.

b. Head - Human Resources

If the complainant (employee or external stakeholder) is uncomfortable reporting to the supervisor or is not satisfied with the supervisor's response, the complaint may directly be escalated to the Ethics@ixigo.com.

c. Audit Committee Chairperson

In appropriate or exceptional cases, a Whistleblower may directly escalate the matter to the Chairperson of the Audit Committee by sending an email to auditchairman@ixigo.com.

5. Resolution of Complaints

- All whistleblower complaints shall be reviewed by the person or authority to whom the complaint is submitted. The recipient shall carry out a preliminary evaluation and, where necessary, initiate or arrange for a detailed investigation by duly notifying the Head - Human Resources. In appropriate or exceptional cases, the matter may be referred to Audit Committee, which may decide to conduct the investigation itself or designate a competent authority to do so. Every effort will be made to review and investigate concerns expeditiously.
- All stakeholders are required to cooperate fully during the investigation process.

- The role of the Whistleblower is limited to making the disclosure. The Whistleblower shall not participate in or attempt to influence the investigation of the reported matter.
- Based on the findings of the investigation, appropriate corrective or disciplinary action shall be determined and implemented by the concerned authority, with due information provided to the Chairman, Managing Director, and Group CEO.
- The Audit Committee shall intervene only in appropriate or exceptional cases, and its decision on such matters shall be final. In all other cases, the Audit Committee shall, on a quarterly basis, review the number of complaints received, resolved, and pending, together with a summary of the actions taken.

6. Protection of Whistleblower

a) Freedom to Report and Confidentiality

- A Whistleblower should be able to report a concern to the Company freely and without fear of retaliation. The Company affirms that the anonymity of the Whistleblower will be maintained to the extent possible and that the Whistleblower shall be protected from victimisation arising from Whistleblowing.
- All complaints reported under the Policy, along with the identity of the Whistleblower (if disclosed), shall be kept strictly confidential. The Company shall not record or disclose Whistleblower's identity, phone number, IP address, or any other personal details unless voluntarily provided by the Whistleblower or required by law. The Company shall take every reasonable precaution to preserve confidentiality in such matters.

b) Safeguards against Victimisation

- The Company strictly prohibits any form of victimisation, retaliation, or discrimination against a Whistleblower or any individual participating in an investigation. The Company shall ensure that a Whistleblower is not subjected to adverse consequences, including (but not limited to) harassment, discrimination, transfer, demotion, denial of promotion, or any other prejudicial treatment for reporting under the Policy.
- If a Whistleblower believes that he / she is being unfairly victimised, retaliated against, or harassed due to whistleblowing, he / she shall have the right to approach the Chairperson of the Audit Committee, who shall review the complaint and ensure that appropriate corrective action is taken.

c) Malicious Complaints

- If, during investigation, it is established that a Whistleblower has knowingly made

a false complaint or acted with malicious intent, the Whistleblower shall be subject to appropriate action as determined by the Audit Committee.

- The decision of the Audit Committee on such matters shall be final.

7. Administration of Policy

a) Notification

The Policy shall be communicated to all employees and directors and shall also be disclosed on the Company's website and in the Board's Report, as required under applicable laws.

b) Retention of Documents

All complaints, whether in writing or otherwise documented, along with the results of the investigation, shall be retained by the Company for a minimum period of five years.

c) Reporting

A quarterly report on the number of complaints received, if any, under the Policy and their outcome shall be placed before the Audit Committee.

d) Annual Affirmation

The Company shall also annually affirm that it has not denied any stakeholder access to the Chairperson of the Audit Committee and that adequate safeguards and protection have been provided to Whistleblowers against adverse personnel action. Such affirmation shall form part of the Board's Report attached to the Annual Report of the Company.

8. Amendment

The Board reserves the right to modify and / or amend the Policy at any time. The Policy (as amended from time to time), shall be published on the website of the Company at www.ixigo.com.