

**REPRO BOOKS**

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**WHISTLE BLOWER POLICY/  
VIGIL MECHANISM**

**REPRO BOOKS LIMITED**

**Repro Books Limited**

CIN – U22212MH2009PLC191532

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel,  
Mumbai - 400 013, India. Tel: +91 22 71914000

**Website:** [www.reprobooks.in](http://www.reprobooks.in) Email: [info@reprobooksltd.com](mailto:info@reprobooksltd.com)

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## 1. Preamble

The Company is committed to comply with the highest standards of professionalism, honesty, integrity and ethical behaviour, in line with the Company's Code of Conduct.

Section 177 of the Companies Act, 2013 ("**the Act**") requires every listed company and such class or classes of companies, as may be prescribed to establish a vigil mechanism for the directors and employees to report genuine concerns in such manner as may be prescribed. The Company has adopted a Code of Conduct for Directors and Senior Management Personnel ("**Code of Conduct**") which lays down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. Such a vigil mechanism shall provide for adequate safeguards against victimization of persons who use such mechanism.

## 2. Applicability

This policy applies to all the employees, directors, subsidiaries, affiliates, group companies and other stakeholders, including vendors, distributors, suppliers, contractors, sub-contractors, consultants, trainees, shareholders, former employees, and others associated with the Company.

This Policy should be read in conjunction with other policies, with the instructions already prevailing in the Company and the instructions under the Companies Act, 2013.

## 3. Scope

This Policy covers malpractices and events which have taken place or suspected to have taken place, including but not limited to misuse or abuse of authority, breach of the Company's code of conduct, fraud or suspected fraud, violation of Company's rules, manipulation of the Company's data or records, negligence causing substantial and specific danger to public health and safety, misappropriation of monies, perforation of confidential or proprietary information, deliberate violation of law or regulations, wastage or misappropriation of the Company's funds or assets, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers concerning its employees.

## 4. Policy Objectives

The Whistle blower policy intends to cover serious concerns that could have a grave impact on the operations and performance of the business of the Company.

The Policy neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and / or colleagues in general. Any such attempt shall be addressed in the strictest possible manner and may entail disciplinary action against the person acting with malice or animosity.

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## 5. Definitions

The definitions of some of the key terms used in the Policy are given below:

- a. **“Alleged wrongful conduct”** shall mean violation of law, infringement of Company’s code of conduct or ethics policies, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority.
- b. **“Audit Committee”** means a Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act.
- c. **“Board”** means the Board of Directors of the Company.
- d. **“Company”** means the Repro Books Limited and all its officers.
- e. **“Code”** means Code of Conduct for Directors and Senior Management Personnel adopted by Repro India Limited which is available on the website of the Company.
- f. **“Disciplinary and / or Corrective action”** means any action that can be taken on the completion of or during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.
- g. **“Employee”** means all the present employees including technicians, contractual basis, experts (whether working in India or abroad) and whole-time Directors in employment of the Company.
- h. **“Protected Disclosure”** means any communication either hard-copy or through online module made in good faith that discloses or demonstrates information that may evidence irregularities, unethical/ improper activity, governance weakness, financial reporting issues, suspected fraud or transactions which are detriment to the interest of the Company and such other matters.
- i. **“Subject”** means a person or group of persons against or in relation to whom a protected disclosure is made or evidence gathered during the course of an investigation.
- j. **“Unethical and / or Improper activity or practice”** means an activity or practice which does not conform to approved standard of social and professional behavior thereby resulting in unethical business practices.
- k. **“Whistle Blower”** is an employee or group of employees who make a protected disclosure under this Policy and also referred in this Policy as complainant.

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## 6. ELIGIBILITY

All Employees of the Company are eligible to make protected disclosures under the Policy in relation to matters concerning the Company.

## 7. REPORTING MATTERS

- a. Violation of the Company's Code, such as Business Integrity, Sexual Harassment, Prevention of Fraud, Rights to Intellectual Property and Data Protection

It is advised that matters related to interpersonal issues, service conditions, organizational policies etc., should be reported through the existing organizational

- a. channels addressing such concerns. The Policy should only be used for grave and serious violations of the Company's Code
- b. Any issue's related to discrimination of Employee on the grounds of race, religion, nationality, ethnic origin, colour, gender, age, citizenship, sexual orientation, veteran status, marital status or any disability not effecting the functional requirements of the position held.
- c. Any unethical means to promote the interest of the business by the Employee selling goods, services or while interacting with suppliers, customers and or government agencies.
- d. Any Employee accepting money, loans or any such benefit or privilege from the customers or patrons for e.g. doctors, retailers, stockist, distributors, whole sale agents and freight forwarders.
- e. Any general malpractice - such as immoral, illegal or unethical conduct, fraud, bribery or corruption, environmental issues, criminal activities, wastage / misappropriation of funds / assets, misleading or falsification of financial or other records, accounting or auditing matters, a clear abuse of authority or any other unethical conduct affecting Company's interest / image.
- f. Whistle Blower must provide the background, history and reason for the Concern, together with names, dates, places and as much information possible. For the purpose of proper & fair investigation, all necessary details shall be captured by the Whistle Blower.
- g. In case of anonymous disclosure, Whistle Blower can choose to leave the personal details blank. Whistle Blowers are encouraged to express their concern at the earliest possible preferably within 30 calendar days of the irregularity or breach of the code noticed by him, so that timely action can be taken.

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**8. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES.**

- i. All protected disclosures should be reported in writing by the complainant as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting.
- ii. The protected disclosure should be submitted in a closed and secured envelope and should be super scribed as “Protected disclosure under the Whistle Blower Policy”. Alternatively, the same can also be sent through email with the subject “Protected disclosure under the Whistle Blower Policy”.
- iii. Anonymous or Pseudonymous disclosure shall not be entertained by the Company.
- iv. The protected disclosure shall be factual and not speculative or in the nature of a conclusion and should contain as much as specific information as possible to enable prproper assessment of the nature & extent of the concern and the urgency of a preliminary investigative procedure.
- v. The protected disclosure should be forwarded under a covering letter signed by the complainant.
- vi. All protected disclosures should be addressed to Director of the Company [mukesh@reproindia ltd.com](mailto:mukesh@reproindia ltd.com)

The contact details of the Director are as under:

Mukesh Dhruve  
11th Floor, Sun Paradise Business Plaza,  
B-Wing, Senapati Bapat Marg, Lower Parel,  
Mumbai 400 013, INDIA.

**INVESTIGATION**

- i. All protected disclosures under this Policy will be recorded and thoroughly investigated.
- ii. The decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact finding process.
- iii. Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

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- iv. Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, coached, threatened or intimidated by the subject(s).
- v. Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrong doing against a subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.
- vi. Subject(s) have a right to be informed of the outcome of the investigations. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

## 9. SECRECY / CONFIDENTIALITY

The Complainant, Director, Subject and everybody involved in the process shall:

- i. Maintain confidentiality of all matters under this Policy
- ii. Discuss only to the extent or with those persons as required under this Policy for completing the process of investigations.
- iii. Not keep the papers unattended anywhere at any time.
- iv. Keep the electronic mails or files under password.

## 10. PROTECTION/ NO RETALIATION

- i. No unfair treatment will be meted out to a Whistle Blower by virtue of his or her having reported a protected disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties or functions including making further protected disclosure. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the protected disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.
- ii. This policy is intended to encourage and enable Personnel to raise concerns within the Company prior to seeking resolution outside of Repro.
- iii. A Whistle Blower may report any violation of the above clause to the Director, who shall investigate into the same and recommend suitable action to the management.
- iv. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. The identity of the complainant will not be revealed unless he

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himself has made either his details public or disclosed his identity to any other office or authority. In the event of the identity of the complainant being disclosed, the Audit Committee is authorized to initiate appropriate action as per extant regulations against the person or agency making such disclosure. The identity of the Whistle Blower, if known, shall remain confidential to those persons directly involved in applying this Policy, unless the issue requires investigation by law enforcement agencies, in which case members of the organization are subject to subpoena.

- v. Any other employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.
- vi. Provided however that the complainant before making a complaint has reasonable belief that an issue exists and he has acted in good faith. Any complaint not made in good faith as assessed as such by the Audit Committee shall be viewed seriously and the complainant shall be subject to disciplinary action as per the rules or certified standing orders of the Company. This Policy does not protect an employee from an adverse action taken independent of his disclosure of unethical and improper practice etc. unrelated to a disclosure made pursuant to this Policy.

## 11. DISQUALIFICATIONS

While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out however, any abuse of this protection will warrant disciplinary action.

Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistleblower knowing it to be false or bogus or made with a mala fide intention.

## 12. ACCESS TO DIRECTOR CONCERNED

The Whistle Blower shall have right to access the Director directly in exceptional cases.

## 13. COMMUNICATION

This Policy cannot be effective unless it is properly communicated to employees. Employees shall be informed through by incorporating the same in the HR Manual and uploading it on the website of the Company.

## 14. RETENTION OF DOCUMENTS

All protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 7 (seven) years or such other period as specified by any other law in force, whichever is more.

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## 15. ADMINISTRATION AND REVIEW OF THE POLICY

The Board shall be responsible for the administration, interpretation, application and review of this Policy. The Board also shall be empowered to bring about necessary changes to this Policy, if required at any stage.

## 16. AMENDMENT

Any subsequent amendment / modification in the Act or any other governing Act / Rules / Regulations or re-enactment, impacting the provisions of this Policy, shall automatically apply to this Policy and the relevant provision(s) of this Policy shall be deemed to be modified and / or amended to that extent, even if not incorporated in this Policy.

## 17. ANNUAL AFFIRMATION

The Company shall annually affirms that it has not denied to any person access to the Director.

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