WHISTLE BLOWER POLICY

A. Introduction

DACHEPALLI PUBLISHERS LIMITED (hereinafter referred to as "Company" in this documents) believes in promoting a fair, transparent, ethical professional work environment. While the Company code of conduct defines the expectations from employees in terms of their integrity and professional conduct, the Vigil mechanism defines the mechanism for reporting deviations from the standards defined in the code.

The Whistle Blower Policy (Vigil mechanism) is implemented not only as a safeguard to unethical practices but is intended to provide mechanism for reporting genuine concern or grievance and ensure that deviations from the Company's Business Conduct Manual and Values as communicated to all the employees through email are dealt with the fair and unbiased manner as provided in Section 177 (9) and (10) of the Companies Act, 2013 and the applicable Companies Rules, 2014. The mechanism is also intended to cover the Whistle Blower Mechanism aspect of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations").**

B. Policy

Section 177(9) of Companies Act, 2013 read with Rules 7 of the Companies (Meeting of Board and its Power) Rules, 2014 Inter-alia, provided the requirement for every listed companies and certain class or classes of companies to establish a vigil mechanism as prescribed therein (subject to amendments from time to time) for the directors and employees to report genuine concerns or grievances. Further, section 177(10) inter-alia provides for adequate safeguard measures against victimization of persons who use such vigil mechanism and make provisions for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

Further, SEBI LODR Regulations outline requirements which are optional in nature of a SME Listed Company, inter-alia contains similar requirements for establishment of a Vigil Mechanism under term "Whistle Blower" as listed below:

"Reg 4(2) (d) (iv) requires our company to devise an effective whistle blower mechanism enabling stakeholders, including individual employees and their respective bodies to freely communicate their concerns about illegal or unethical practices.

"Reg 4(2) (d) (e) requires our Company to disseminate details of establishment of vigil mechanism/Whistle Blower policy.

C. Definitions

Definition of some the key terms used in this mechanism are given below:

a. Protected disclosure: Any communication made in good faith that disclose or demonstrates evidence of any fraud or unethical activity within the Company.
b. Whistle-blower: An individual who makes a protected disclosure under this mechanism. This could be an Employee, Director, Vendor Supplier, Dealer and Consultant, including Auditors and Advocates of Company.
c. Audit Committee: An audit committee is an operating committee formed by the Board of Directors in accordance with Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meeting of Board and its Power) Rules, 2014 and charged with oversight of financial reporting and disclosure.
d. Board of Directors: A body of elected or appointment members who jointly oversee the activities of the Company;
e. Code of Conduct: A set of rule outline the responsibility of or proper practices for an individual party or organization. In this case, it refers to Company's Code of Conduct for Employees and Company's Coded of Conduct for Senior Management and Directors
f. Investigators: Selected employees or third parties charged with conducting investigation to ascertain the creditability of such whistle-blower complaints.
g. Subject: means a person against whom, or in relation to whom a Protected Disclosure is made.

D. Guiding principles of Vigil mechanism

To ensure effective implementation of Vigil mechanism the Company shall:

a. Ensure protection of the whistle-blower against victimization for the disclosure made by him/her.
b. Ensure complete confidentiality of the whistle-blower identity and the information provided by him/her.
c. Ensure that the protected disclosure is acted upon within specified timeframes and no evidence is concealed or destroyed.
d. Ensure that the investigation is conducted honestly, neutrally and in an unbiased manner.
e. Ensure the subject or other involved person in relation with the protected disclosure be given an opportunity to be heard.
f. Ensure disciplinary actions are taken against anyone who conceals or destroys evidence related to protected disclosure made under this mechanism.

E. Protection for whistle-blower

a. A whistle-blower would be given the option to keep his/her identify anonymous while reporting an incident. The Company will make no attempt to discover the identity of an anonymous whistle-blower. If the whistle-blower's identity becomes known during the course of the investigation, Company will ensure that the identity of the whistle- blower will be kept anonymous and confidential to the extent possible, unless required by law or in legal proceedings.
b. A whistle-blower reporting issues related to sexual harassment child labor discrimination, violation of human rights would necessary need to disclose their identity to enable effective investigation.
c. Any other employees serving as witness or assisting in the said investigation would also be protected to the same extent as the whistle-blower.
d. The Audit Committee/Board would safeguard the whistle-blower from any adverse action. This included discrimination, victimization, demotion or adoption of any unfair employment practices.
e. Protection under this Vigil mechanism would not mean protection from disciplinary action arising out of false allegations made by a whistle-blower.
f. A whistle-blower may not be granted protection under this Vigil mechanism if he/she is subject of a separate complaint or allegations related to any misconduct.
g. If a complainant believes that she or he have been treated adversely as a consequence of their use of the Vigil mechanism can approach the Managing Director of Company in confidence. The contact information of Managing Director of the Company is provided in Appendix A to this document.

F. Coverage of the Vigil mechanism

All employees, directors, vendors, suppliers, dealers and consultants, including auditors and advocates who are associated with Company can raise concerns regarding malpractices and events which may negatively impact the Company.

a. Inaccuracy in maintaining the Company's books of account and financial records;
b. Financial misappropriation, fraud and suspected fraud;
c. Procurement fraud;
d. Conflict of interest;
e. False expense reimbursements;
f. Misuse of company assets & resources;
g. Inappropriate sharing of company sensitive information;
h. Corruption & bribery;
i. Ethical practices;
j. Insider trading;
k. Unfair trade practices & anti-competitive behavior;
l. Non-adherence to safety guidelines;

m. Sexual harassment;
n. Child labour;
o. Discrimination in any form;
p. Violation of human rights;
q. Retaliation.

G. Reporting mechanism

The whistle-blower is expected to speak up and bring forward the concerns or complaints about issues listed under Section F "Coverage of the Vigil mechanism"

The reporting channels are managed by an independent third party. Complainants will be provided a reference number of their complaint that can be used to provide any additional information or seek feedback or updates on actions taken by the Company.

Directors may report their concerns or complaints to Audit Committee directly. In addition, under exceptional circumstances where a complainant wants to complain directly to the Whole- time director or Chairman of the Audit Committee. For any complaints made to the Whole- time director or Chairman of Audit Committee directly, it is mandatory for the complaints made to disclose their identity and provide their contact information. The Whole- time director or Chairman of the Audit Committee may choose to discuss the matter with the complainant prior to initiating any review or investigation.

H. Investigation

a. The investigation would be carried out to determine the authenticity of the allegations and for fact-finding process.
b. The investigation team should not consist of any member with possible involvement in the said allegation.
c. During the course of the investigation any required information related to the scope of the allegation would be made available to the investigations.

I Role of investigator

a. A structured approach should be followed to ascertain the credibility of the charge.
b. Ensure the confidentiality and secrecy of the issue reported and subject is maintained.
c. Ensure investigation is carried out in independent and unbiased manner.
d. Documents the entire approach of the investigation.
e. Investigation Report including the approach of investigation should be submitted to the Board with all the documents in support of the observations.

J. Maintaining secrecy and confidentiality

Company expects individual involved in the review or investigation to maintain complete confidentiality. Disciplinary action may be initiated against anyone found not complying with the below;

a. Maintain complete confidentiality and secrecy of the matter.
b. The matter should not be discussed in social gatherings or with individuals who are not involved in the review or investigation of the matter.
c. The matter should only be discussed only to the extent or with the persons required for the purpose of completing the investigation.
d. Ensure confidentiality of documents reviewed during the investigation should be maintained.
e. Ensure secrecy of the whistle-blower subject protected disclosure, investigation team and witness assistance in the investigation should be maintained.

K. Disqualification

a. Issues other than those listed under Section F "Coverage of the Vigil mechanism. Maintain complete confidentiality and secrecy of the matter.
b. The complainant is not able to provide specific information that covers at least some of the following points:
    i. Location of incident;
    ii. Timing of incident;
    iii. Personnel involved;
    iv. Specific evidence;
    v. Frequency of issues.
c. In case the complainant is unable to provide adequate information, the Ethics Committee reserves the right to not investigation the reported matter.

L. Management decision

a. Board of Directors will take disciplinary or corrective action against the subject as per the Company's disciplinary procedures and can also take legal action, if warranted.
b. The decision of Board of Directors should be considered as final and no challenge against the decision would be entertained, unless additional or material information becomes available at a later stage.
c. In case of frivolous or false complaints action may be taken against the complainant.

M. Right to amendment

The Company holds the right to amend or modify the Policy. Any amendment or modification of the Policy would be done by an appropriate authority as mandated in law. The updated Vigil mechanism would be shared with the employees, suppliers and vendors thereafter.

VINOD KUMAR DACHEPALLI

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