



Creative Services Limited (CSL)
Legal and Compliance Management Guideline
(Version-1, Effective from January 01, 2024)

1. Introduction

Creative Services Limited (CSL) is committed to upholding the highest standards of legal and regulatory compliance in all its operations. The Legal and Compliance Management Policy establishes the structure and processes for adhering to applicable laws, regulations, and industry standards. CSL's goal is to conduct operations in a legal, ethical, and compliant way to promote trust and integrity in all business transactions.

2. Purpose

The purpose of this policy is to:

- Establish a structured approach for managing legal and regulatory compliance.
- Ensure that all activities of CSL are conducted in accordance with applicable laws and regulations.
- Promote a culture of compliance and ethical conduct within the organization.

3. Scope

This policy applies to all employees, suppliers, and stakeholders of CSL. It covers all aspects of the company's operations, including business practices, financial activities, human resources, and interactions with external parties.

4. Principles

4.1 Compliance

- Adhere to all applicable laws, regulations, and company standards in every jurisdiction where CSL operates.
- Implement and maintain policies and procedures to ensure compliance.

4.2 Integrity

- Conduct business activities with honesty, integrity, and transparency.
- Foster a culture of ethical behavior and compliance throughout the organization.

4.3 Accountability

- Assign clear roles and responsibilities for compliance management.
- Hold individuals accountable for their actions and ensure they comply with legal and regulatory requirements.

4.4 Continuous Improvement

- Regularly review and update compliance policies and procedures.
- Stay informed about changes in laws and regulations and adapt accordingly.

5. Compliance Management Framework

5.1 Legal and Compliance Department

- The Legal and Compliance Department is responsible for overseeing and managing CSL's compliance efforts.
- This department ensures that CSL complies with all relevant laws and regulations, provides guidance on compliance matters, and conducts regular audits.

5.2 Roles and Responsibilities

- Board of Directors: Provide oversight and ensure that compliance is integrated into the strategic direction of the company.
- Executive Management: Implement and enforce compliance policies and procedures. Ensure that all departments comply with legal and regulatory requirements.
- Compliance Officer: Monitor compliance with laws and regulations, conduct risk assessments, and provide training and support to employees.
- Employees: Adhere to compliance policies and procedures, participate in training programs, and report any compliance issues or concerns.

6. Key Compliance Areas

6.1 Financial Compliance

- Ensure accurate and transparent financial reporting.
- Comply with all applicable accounting standards, tax laws, and financial regulations.

6.2 Employment Law Compliance

- Adhere to labor laws and regulations, including those related to hiring, wages, working conditions, and employee rights.
- Implement policies that promote a safe, respectful, and inclusive workplace.

6.3 Data Protection and Privacy

- Comply with data protection laws and regulations, including the Data Protection Act 2023 and any other applicable privacy laws.
- Implement measures to protect personal data and ensure the privacy of stakeholders.

6.4 Environmental Compliance

- Adhere to environmental laws and regulations.
- Implement sustainable practices and minimize the environmental impact of CSL's operations.

6.5 Anti-Corruption and Anti-Bribery

- Comply with anti-corruption and anti-bribery laws, including Bangladesh Anti-Corruption Act, 1974 ("BAC 1974").
- Implement policies and procedures to prevent bribery and corruption.

7. Compliance Procedures

7.1 Risk Assessment

- Conduct regular risk assessments to identify and evaluate compliance risks.

- Develop and implement measures to mitigate identified risks.

7.2 Policies and Procedures

- Develop and maintain comprehensive compliance policies and procedures.
- Ensure that all employees are aware of and understand these policies and procedures.

7.3 Training and Awareness

- Provide regular training to employees on compliance-related topics.
- Promote awareness of compliance requirements and ethical standards.

7.4 Monitoring and Reporting

- Monitor compliance with policies and procedures through regular audits and reviews.
- Establish a system for reporting compliance issues and concerns.
- Investigate and address any reported compliance issues promptly and effectively.

8. Reporting Non-Compliance

- Encourage employees to report any suspected non-compliance or unethical behavior.
- Provide multiple channels for reporting, including anonymous reporting options.
- Protect whistleblowers from retaliation and ensure confidentiality.

9. Consequences of Non-Compliance

- Non-compliance with this policy may result in disciplinary action, up to and including termination of employment.
- CSL may also take legal action against individuals or entities that violate compliance policies.

10. Review and Updates

- This policy will be reviewed annually and updated as necessary to reflect changes in laws, regulations, and best practices.
- Feedback from employees and stakeholders will be considered in the review process.