



**Creative Services Limited (CSL)**  
**Whistleblowing Policy**  
(Version-1, Effective from January 01, 2024)

## **1. Introduction**

Creative Services Limited (CSL) is committed to maintaining the highest standards of integrity, transparency, and accountability in all operations. The Whistleblowing Policy allows employees, suppliers, and stakeholders to report any unethical or illegal activities without fear of reprisal. By implementing this policy, CSL promotes a culture of integrity, ensuring that individuals feel secure and supported when reporting wrongdoing.

## **2. Scope**

This policy applies to all employees, suppliers, volunteers, clients, and stakeholders of CSL. It covers reporting of any suspected wrongdoing, including but not limited to:

- Fraud, theft, or financial misconduct
- Corruption or bribery
- Health and safety violations
- Environmental damage
- Abuse of authority
- Discrimination or harassment
- Any other unethical or illegal activities

## **3. Principles**

CSL is committed to:

- Confidentiality: Ensuring that the identity of the whistleblower remains confidential.
- Protection: Protecting whistleblowers from retaliation or victimization.
- Transparency: Investigating all reports thoroughly and fairly.
- Accountability: Taking appropriate action against wrongdoing.

## **4. Reporting Procedure**

**4.1 How to Report:** Concerns can be reported through the following channels:

- Email: Send a detailed report to [cskbd71@gmail.com](mailto:cskbd71@gmail.com).
- Phone: Call the Whistleblowing Hotline at +88-01718-966013.
- In Person: Report directly to the Whistleblowing Officer or any member of senior management.

**4.2 Information to Provide:** When making a report, please provide as much detail as possible, including:

- The nature of the suspected wrongdoing
- The names of those involved
- Relevant dates and times
- Any evidence that supports the concern
- Contact details for follow-up (optional, if anonymity is desired)

## **5. Handling of Reports**

### **5.1 Acknowledgement:**

- Upon receiving a report, the whistleblower will receive an acknowledgment (if contact details are provided) within 3 (three) working days.

### **5.2 Investigation**

- The Whistleblowing Officer will conduct a preliminary review to determine the validity of the report.
- If the report warrants further investigation, an internal or external investigator will be appointed.
- All investigations will be conducted confidentially and fairly, ensuring no bias or conflict of interest.

### **5.3 Outcome**

- The outcome of the investigation will be communicated to the whistleblower (if contact details are provided).
- Appropriate actions will be taken based on the findings, which may include disciplinary action, policy changes, or legal action.

## **6. Protection for Whistleblowers**

**6.1 Confidentiality:** CSL will protect the confidentiality of the whistleblower's identity unless disclosure is required by law.

**6.2 Protection from Retaliation:** Whistleblowers who report concerns in good faith will be protected from retaliation, including dismissal, harassment, or any other detrimental treatment.

**6.3 Anonymous Reporting:** Anonymous reports are accepted and will be investigated to the extent possible. However, providing contact information can facilitate a more thorough investigation.

## **7. Responsibilities**

### **7.1 Whistleblowing Officer**

- Oversee the implementation of this policy.
- Ensure reports are handled confidentially and investigated properly.
- Provide support and protection to whistleblowers.

### **7.2 Management**

- Promote a culture of transparency and integrity.
- Ensure no retaliation against whistleblowers.
- Take appropriate actions based on investigation findings.

### **7.3 Employees**

- Report any suspected wrongdoing in accordance with this policy.
- Cooperate with investigations and maintain confidentiality.

## **8. Training and Communication**

**8.1 Training:** CSL will provide training to all employees on the importance of whistleblowing and the procedures for reporting concerns.

**8.2 Communication:** This policy will be communicated to all employees, suppliers, and stakeholders through internal communication channels and will be available on the company's intranet.

## **9. Monitoring and Review**

**9.1 Monitoring:** The Whistleblowing Officer will monitor the implementation and effectiveness of this policy.

**9.2 Review:** This policy will be reviewed annually and updated as necessary to ensure its continued effectiveness and compliance with relevant laws and regulations.