

# Whistle Blowing Policy

## Introduction

**Cutlass Group Ltd** is committed to the highest standards of openness, probity, and accountability.

An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Company to voice concerns in a responsible and effective manner. It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer's affairs.

Nevertheless, where an individual discovers information which they believe shows serious malpractice or wrongdoing within the organization then this information should be disclosed internally without fear of reprisal.

The Public Interest Disclosure Act 1998, which came into effect in 1999, gives legal protection to employees against being dismissed or penalized by their employers because of publicly disclosing certain serious concerns.

This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g., disciplinary. These concerns could include

- Financial malpractice or impropriety or fraud
- Failure to comply with a legal obligation or Statutes
- Dangers to Health & Safety or the environment
- Criminal activity
- Improper conduct or unethical behavior
- Attempts to conceal any of these

This company offer protection to those employees of the Company who disclose such concerns provided the disclosure is made:

- In good faith
- In the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person. It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case malicious or wild allegation could give rise to legal action on the part of the persons complained about.

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

### Procedures for Making a Disclosure

On receipt of a complaint of malpractice, the member of staff who receives and takes note of the complaint, must pass this information as soon as is reasonably possible, to the appropriate designated investigating officer as follows:

- Complaints of malpractice will be investigated by the Group Chairman unless the complaint is against the Group Chairman or is in any way related to their actions.
- In the case of a complaint, which is in any way connected with but not against Group Chairman, a company Director will be appointed to act as the alternative investigating officer.
- The complainant has the right to bypass their line management structure and the Group Chairman to take their complaint direct to the named directors of the company should it be deemed necessary.

The investigating officer, should as soon as practically possible, send a written acknowledgement of the concern to the complainant and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the investigating officer should keep the complainant informed, in writing, as to the progress of the investigation and as to when it is likely to be concluded.

**Signed:**



**Review Date:**

17.08.2026

**Name:**

Humayun Shahzad Group Chairman

**Date:**

18.08.2025