

CYCLACEL PHARMACEUTICALS, INC. WHISTLEBLOWER POLICY

Purpose

The purpose of the Cyclacel Pharmaceuticals, Inc. (the “Company”) whistleblower policy is to establish procedures for the submission of complaints or concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Company’s Code of Business Conduct and Ethics.

All references to the ‘Company’ in this document include any subsidiaries of Cyclacel Pharmaceuticals, Inc.

Sarbanes-Oxley Requirements

Section 301 of the Sarbanes-Oxley Act requires the Audit Committee to establish procedures for; (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) confidential, anonymous employee submissions of concerns regarding questionable accounting or auditing matters.

Procedures

In order to comply with Section 301, the Audit Committee has adopted the following procedures:

1. The Company will promptly forward to the Audit Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting controls or auditing matters.

2. Any employee of the Company may submit, on a confidential and anonymous basis if the employee so desires, any concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Company’s Code of Business Conduct and Ethics. Employees who have concerns or complaints regarding such matters are encouraged to promptly submit these concerns or complaints in writing directly to the Chairman of the Audit Committee.

Complaints or concerns may also be made anonymously, if so desired, via the Company’s reporting ‘hotline’. This can be accessed either by,

Telephone - Calling from within the U.K. 00800 1777 9999
 Calling from within the U.S. 1-800-461-9330

Or E-mail - [www. MySafeWorkplace.com](http://www.MySafeWorkplace.com)

If an employee would like to discuss any matter with the Audit Committee, the employee should state this in their communication and provide a telephone

number at which he or she can be reached, should the Audit Committee deem such communication appropriate.

3. Following the receipt of any complaints submitted hereunder, the Audit Committee will investigate each matter so reported and take corrective and disciplinary actions, if appropriate, which may include, alone or in combination: a warning or letter of reprimand; demotion, loss of a merit increase, bonus or stock options; suspension without pay; or termination of employment.
4. The Audit Committee may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Code of Business Conduct and Ethics. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
5. The Company does not permit retaliation of any kind against employees for complaints submitted hereunder that are made in good faith.
6. The Audit Committee will retain as a part of its records any such complaints or concerns for a period of at least 7 years.

Changes in the Policy.

From time to time, this policy may need to be amended due to changes in the law, the Company's operations or NASDAQ requirements, but as a minimum, it will be subject to annual review by the Audit Committee.

All changes to this policy must be approved by the Audit Committee.

All employees will receive notice when this policy is changed.