



Employee Disclosure (Whistle-Blowing) Policy

The Board of The Elliott Group is committed to a free and open culture in dealings between its officers, employees, customers, suppliers and all people with whom the Group engages in business relations.

The Board recognises that effective and honest communication is essential to maintain our business values and to ensure that instances of business malpractice are detected and dealt with.

Purpose

The purpose of this policy is to encourage everyone, whether they are full time or part time employees, agency staff, agents, contractors, suppliers or customers of the Group, to report any business misconduct without risk to themselves.

Policy

This policy will apply in cases where you genuinely and in good faith believe that business misconduct is occurring, has occurred or may occur within the Group.

Below are some examples of business misconduct:

- a criminal offence;
- a person not complying with any legal obligation;
- the use of deception to obtain an unjust or illegal financial advantage for the business unit or personally;
- a miscarriage of justice;
- danger to the health and safety of an individual;
- damage to the environment;
- a fundamental breach of internal control;
- intentional misrepresentation directly or indirectly affecting financial statements;
- serious non-professional or non-ethical behaviour including harassment and bullying; and
- deliberate concealment of information relating to any of the above.

This policy is separate from the grievance procedure as described in your employee handbook.

Procedure

You should, in the first instance, raise the matter with your line manager or, if you do not feel this is appropriate, with your senior manager.

Should you feel unable to talk to your line manager or your senior manager then you should contact the Group HR who will treat the matter in confidence. If you consider this inappropriate you can contact the Group Managing Director or any Board member.

Safeguards

If requested we will take all reasonable steps to protect your anonymity. However, you should be aware that action taken as a result of your disclosure may lead to your identity needing to be revealed.

Any whistle-blowing employee is protected against adverse employment actions (i.e. dismissal, demotion, suspension, harassment or other forms of discrimination) for raising allegations of business misconduct. A whistle-blowing employee is also protected even if the allegations prove to be incorrect or unsubstantiated, provided the disclosure is made in good faith and where it is believed the information and any allegation in it are true.

Disciplinary Action

If any allegation of business malpractice is substantiated, appropriate disciplinary action will be taken against the responsible individual(s), up to and including termination of employment.

Furthermore, any act of retaliation or victimisation against a whistle-blower employee will result in disciplinary action being taken against the perpetrator, up to and including termination of employment.

The malicious use of the whistle-blowing policy will result in disciplinary action against a whistle-blowing employee, up to and including termination of employment.