

Salix Finance Ltd.

Whistleblowing Policy

Policy Overview

Document type	Policy
Purpose	The purpose of the whistleblowing Policy is to establish rules and guidelines for raising concerns on matters such as potentially illegal or unethical activities within Salix.
Audience	All staff
Data Classification	For internal and external use
Executive Lead	Director of OD & People
Policy Author/Lead	Director of OD & People
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Responsibilities – expanded under item 15 in document

Manager / person whistleblowing is reported to	<ul style="list-style-type: none"> • Discuss the matter in detail and take notes, answering questions where able • Support employees and encourage the use of EAP
Fraud team	<ul style="list-style-type: none"> • Take all referrals under this policy relating to fraud and discuss directly with whistleblower (see 15.1)
HR	<ul style="list-style-type: none"> • Liaise with decision maker to appoint an investigator • Support process
Investigator	<ul style="list-style-type: none"> • Complete investigation by speaking to all parties and reviewing all available evidence • Complete a report and pass to decision maker
Decision maker	<ul style="list-style-type: none"> • Keep whistleblower updated during the end to end process • Review report from investigator and make a decision on conclusions, next steps and actions

1 Policy and purpose

- 1.1 At Salix we want to create a positive work environment where all employees are treated fairly and where we do what we say we will do regarding our policies, processes and legal obligations.
- 1.2 Our values, respect for everyone and engaged as one, show a commitment to being inclusive, acting with integrity and being collaborative and supportive. We therefore welcome everyone speaking up and we want you to know that we will listen.
- 1.3 Everyone should feel comfortable raising their concerns. The best way to do this initially is directly with your line manager. They should be able to assist outside of a formal process. Concerns can also be raised with a member of the HR team, executive management team (EMT) or a member of the senior leadership team (SLT).
- 1.4 The formal whistleblowing process should be used to report serious wrongdoing or unethical behavior that might harm the organisation, its stakeholders or the public. This could include corruption, safety violations, illegal activity or serious misconduct.
- 1.5 We also have a grievance process. This should be used if you have a problem or issue at work that relates to your work environment, treatment, or relationships. This could include issues such as unfair treatment, harassment, discriminations or issues related to your working conditions.
- 1.6 If there is confusion over whether concerns are best dealt with informally, under the grievance procedure or whistleblowing policy, please speak to HR.
- 1.7 Where appropriate whistleblowing is an effective way of preventing and eliminating wrongdoing at work. We recognise that raising a whistleblowing concern can be daunting, however, we encourage you to report concerns internally as soon as possible where you suspect wrongdoing. This policy sets out the procedure for raising a whistleblowing concern and the support and protection that is available to you when you do so.
- 1.8 This whistleblowing policy forms part of an on-going commitment by Salix to promote a culture of high ethical standards in the organisation.
- 1.6 This policy is intended as a general guide and should not be regarded as a complete or authoritative statement of the law. You are encouraged to raise general concerns to your line manager. If you feel a formal route is necessary, the grievance procedure should be explored first. This Whistleblowing Policy includes

the amendments contained within sections 17 to 20 of the Enterprise and Regulatory Reform Act 2013.

1.7 **Quick contact details For Employees/Workers and Others**

Internal:

If the matter needs to be dealt with formally as a whistleblowing concern, you can;

1. Raise directly with your line manager, if this is inappropriate you can;
2. Raise with another manager, a member of HR/ EMT or SLT. If you feel this is inappropriate you can;
3. E-mail the whistleblowing e-mail address - whistleblowing@salixfinance.co.uk. If you think this is inappropriate you can;
4. Raise directly with Salix's CEO. If you think this is inappropriate you can;
5. Raise with the Chair of ARAC. Contact details of the Chair of ARAC can be obtained in confidence from the Head of Governance.

External (if you feel you cannot raise the concern internally):

If you feel you have no other option and need to raise externally, please contact Abi Alabede, Head of Salix Sponsorship at the Department of Energy Security and Net Zero: abimbola.alabede@energysecurity.gov.uk

Where concerns relate to possible fraud:

All concerns about possible fraud should be reported to the Salix Fraud Team fraud@salixfinance.co.uk

2 Introduction

- 2.1 The Public Interest Disclosure Act 1998 (“the Act”) came into force in July 1999. The Act, in certain circumstances, protects workers who bring information about wrongdoing in the workplace to the attention of their employers or “blow the whistle”. The Act allows employees to complain to an employment tribunal if they are dismissed or suffer any other form of detriment because of whistleblowing. Contractors can only raise a complaint if their contract has been terminated because they have made a protected disclosure.
- 2.2 A disclosure will qualify for protection if, (it is in the public interest) and in the reasonable belief of the person making it, it tends to show that one or more of the following has occurred, is occurring or is likely to occur:
- a criminal offence (such as fraud)
 - a failure to comply with a legal obligation
 - a miscarriage of justice

- the endangering of an individual's health and safety
- damage of the environment and
- deliberate concealment of information tending to show any of the above

2.3 The Act does not introduce a general protection for whistleblowers in all circumstances. Disclosures are not protected unless they are believed to have been made in the public interest. However, the whistle blower must not be subjected to detriment because of making the disclosure by fellow employees.

2.4 It is important to note that this policy is intended to assist you if you believe you have discovered malpractice or impropriety. It is not designed to question financial, or policy decisions taken by Salix, nor should it be used to reconsider any matter that has already been addressed through the grievance, disciplinary or other procedures. Separate policy documents, setting out their respective purposes are available.

2.5 You are encouraged and expected to raise concerns of which you become aware. It is the duty of management to investigate them. This policy sets out the procedure for handling such concerns.

2.6 This policy does not form part of your contract of employment, and we reserve the right to amend or withdraw it at any time.

3 Protection of Employees

3.1 Salix wishes to encourage you all to alert the organisation to genuine concerns and we want to instil the confidence to do so. However, you should always ensure the accuracy of the information you disclose to the best of your ability.

3.2 Your employment position will not be disadvantaged because you have made an allegation, provided that the allegation is made in the belief that the information you have disclosed shows malpractice or impropriety, and that you have raised your concerns appropriately. However, if an investigation shows, or it subsequently becomes clear, that the allegation has been otherwise made e.g. without foundation, disciplinary action may be taken against you.

4 Confidentiality

4.1 We will treat all disclosures made through the whistleblowing policy seriously, and in a confidential and sensitive manner. If you raise an allegation, and you request anonymity, your identity will be kept confidential if it does not hinder or frustrate the investigation. You should be aware that sometimes the investigatory process reveals the source of the disclosure, and you will need to provide a statement as part of the evidence required. In some instances, this could also include external statements, for example, police involvement. In such instances,

we would consult you and, where possible, obtain consent prior to any action that could identify you.

- 4.1 Disclosures will still be accepted anonymously, but we encourage you to put your name to any disclosure you make. Anonymous allegations are not automatically disregarded but given the safeguards for those making the allegations under this procedure, it may be more difficult, or impossible to progress an investigation if the case cannot be easily understood, or further clarification cannot be obtained. However, anonymous disclosures are preferable to silence about wrongdoing.

5 Procedure for handling concerns

- 5.1 If you have a concern regarding malpractice or impropriety, you can raise it via several routes. Firstly, you should always report the allegation verbally or in writing to your line manager. Alternatively, if this route is inappropriate, the allegation can be raised with the following in this cascade order:

1. A senior manager in the same line management chain
2. A member of the Human Resources team
3. A line manager in another team
4. A member of the EMT
5. Via the whistleblowing e-mail address: whistleblowing@salixfinance.co.uk.
6. In writing directly to the Chief Executive
7. Where concerns relate to possible fraud: Salix Fraud Team fraud@salixfinance.co.uk
8. If your concern relates to malpractice or impropriety where the Chief Executive is involved or you do not consider them an appropriate person, the Chair of Audit and Risk Management Committee can be contacted.
9. If you feel you have no other option and need to raise externally, please contact Abi Alabede, Head of Salix Sponsorship at the Department of Energy Security and Net Zero: abimbola.alabede@energysecurity.gov.uk

- 5.2 The Chair of the Audit and Risk Management Committee (ARAC) will report on all matters concerning whistleblowing to the Board.

- 5.3 If you make a verbal whistleblowing allegation, the allegation will be written down and you will be asked to sign the statement as a true record. This will protect yourself and the organisation from any misinterpretation of the nature of the allegation. If you refuse to sign the statement, the person you have reported to (and the Chief Executive and/or the Chair of the Audit and Risk Management Committee) will consider the nature and context of the allegation before determining how to proceed.

- 5.4 The Chief Executive (or the Chair of the Audit and Risk Management Committee) will decide whether to investigate the allegations. In most cases, an investigation

will be conducted, and a senior manager will be appointed to investigate the allegation. The senior manager is responsible for ensuring that the investigation is completed as quickly as possible. If the Chief Executive or Chair of the Audit and Risk Management Committee considers it appropriate, they may appoint an external non-Salix investigating officer. This may elongate the process.

5.5 The Chief Executive or Chair of the Audit and Risk Management Committee may consider that an investigation is inappropriate because there is no substance to the allegation; or the issue is trivial, or the normal grievance procedure is the appropriate way to raise the issue.

5.6 Due to the varied nature of the potential allegations under the whistleblowing policy, and the possibility of police involvement, it is not always possible to keep to a precise timescale. However, the investigator will ensure that the investigation is undertaken as quickly as possible without affecting the quality and depth of the investigation. If an external party needs to investigate, the process may take longer to ensure adequate procurement processes are followed. The investigation will generally follow the steps set out below:

- the investigator obtains full details of the allegation
- the investigator informs the employee(s) against whom the allegation is made as soon as it is practically possible and the evidence supporting it
- the employee(s) is informed of their right to be accompanied by a trade union representative or colleague at any future interview as part of the investigation
- the investigator considers whether to involve Salix's auditors, the police or other investigatory bodies such as HARMS, SFO etc
- the allegations are fully investigated by the investigator with the assistance, where appropriate, of other individuals/bodies
- the investigator concludes the investigation by writing a report setting out findings in relation to the allegation and containing a conclusion as to the validity of the allegation and a recommendation for further action
- the report is then passed to the Chief Executive (or the Chair of the Audit and Risk Management Committee) who will decide what action, if any, to take
- the decision in relation to the allegation is set out in writing by the Chief Executive or the Chair of the Audit and Risk Management Committee and, if appropriate, a copy is passed to Salix's auditors for a review of the relevant procedures
- you (the whistleblower) are kept informed of the progress of both the investigation and of the final decision and, where possible, any action recommended
- relevant actions are taken based on the findings of the investigation

- 5.7 If you are not satisfied that your concerns have been properly dealt with by the investigator, you may raise it in confidence with the Chief Executive or Chair of the Audit and Risk Management Committee.
- 5.8 You also have a lawful right to make disclosures to prescribed persons such as the Health & Safety Executive and the National Audit Office or, where justified, other bodies.

6 Raising a concern externally

6.1 It is recognised that there may be circumstances where a concern may need to be reported to outside bodies, for example if you believe that you would be subject to victimisation if you were to report the matter internally. We would always encourage you to report your concerns on an internal basis in the first instance but acknowledge that in exceptional circumstances, external disclosure may be required. In this situation, you are entitled to enjoy the same protection as if disclosure were made internally.

6.1 A report can also be made:

- Directly to a DESNZ employee Abi Alabede (Head of Salix Sponsorship at the Department of Energy Security) at section 1 above in confidence
- To a person responsible for the alleged wrongdoing
- To a legal adviser
- To a government minister

7 Wider disclosure

7.1 Wider disclosure (e.g. to the Police, the media or MPs) will only be protected where one or more of the conditions set out at section 1 of this policy are met. In addition, the disclosure must be made in good faith, you must reasonably believe that the information disclosed, and any allegation contained in it is substantially true and you must not make the disclosure for the purposes of personal gain.

7.2 Further, one or more of the following conditions must also apply:

- you have already disclosed substantially the same information to your employer or a prescribed regulator (a prescribed regulator is an organisation who has been given powers by Government to hear concerns relating to whistleblowing);
- you reasonably believe that you would be victimised if you had made the disclosure to us or to a prescribed person; or

- there is no prescribed person, and you reasonably believe that disclosure to us would result in the destruction or concealment of evidence.

8 Independent advice

- 8.1 If you are unsure about using this procedure or you would like independent advice at any stage, you may contact the Chief Executive or the Salix whistleblowing address at the beginning of this policy, you can also approach a member of the HR team.

9 Withdrawal of concerns

- 9.1 You have the right to withdraw your whistleblowing claim at any time. This could be because additional information is provided to you, or because the concerns have been addressed as the process has progressed.

10 Non-executive director contact

- 10.1 Contact details of the Chair of ARAC can be obtained in confidence from the Head of Governance.

11 Useful contacts

- 11.1 If you have any questions relating to whistleblowing, you can contact the Acas helpline on 0300 123 1100 or view the whistleblowing information on their [website](#).
- 11.2 Whistleblowing information can also be found here: <https://www.gov.uk/whistleblowing> and Protect, <https://protect-advice.org.uk/> - a charity offering whistleblowing advice.

12 Employee assistance programme

- 12.1 We would like to remind you that further support is available to all by contacting our Employee Assistance Programme (EAP), a confidential 24-hour telephone counselling service. This should be accessed for any mental health support, including managing the stress of reporting or going through the process.

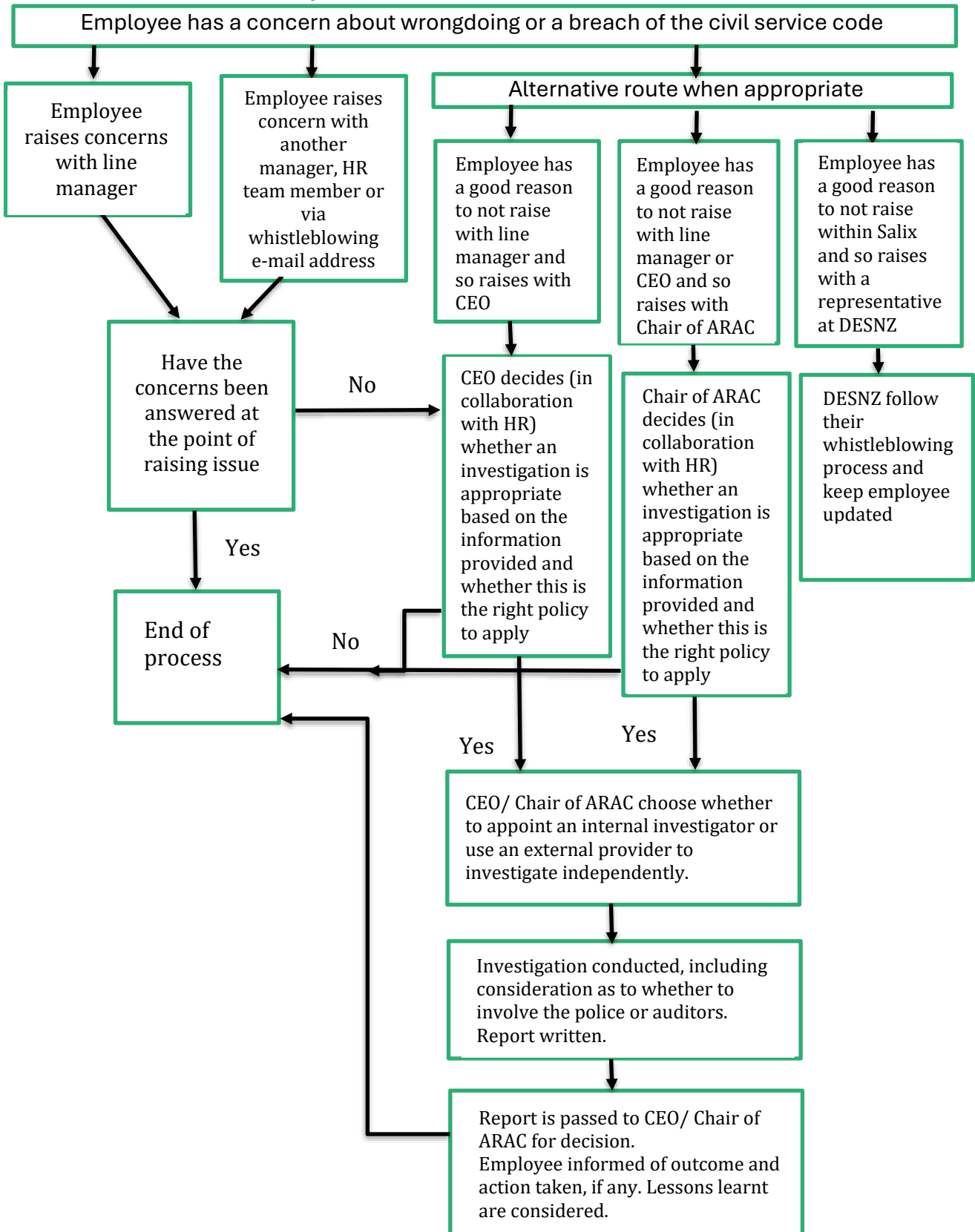
12.2 More details of this service are available on My Hub/SharePoint.

12.3 You also have access to mental health first aiders. If you would like to know who they are please contact the HR team.

13 How will we change

13.1 Where the investigation identifies improvements that can be made, we will track them to ensure necessary changes are made and are working effectively. Lessons will be shared across the organisation, or more widely, as appropriate.

14 Process flow example:



15 Manager quick guide

15.1 If a worker raises a whistleblowing case with you:

- Discuss the matter in detail and take notes (unless the matter refers to fraud, then inform the Salix Fraud Team at once – discussions in detail should not take place)
- Ask the whistleblower to confirm accuracy of notes by signing to confirm they reflect concerns
- Answer any questions and concerns where appropriate and able
- Contact HR to confirm next steps
- HR will liaise with CEO/ Chair of ARAC to appoint an investigation officer
- Support employees and encourage the use of EAP

16 Investigator quick guide

16.1 If you are investigating a whistleblowing case you should:

- Complete investigation
- Speak to all involved parties, considering any witnesses that may be appropriate to interview
- Conduct interviews
- Complete a report form and pass to senior manager decision maker (CEO or Chair of ARAC)

17 CEO/ Chair ARAC; decision maker quick guide

17.1 If you are the decision maker in a whistleblowing case you should:

- Keep whistleblower updated during process
- Review report from investigator
- Make a decision on conclusions, next steps and actions
- Inform whistleblower and any parties accused