

NSIA Whistle-blowing Policy (Abridged)

1. Introduction & Policy Statement The Nigeria Sovereign Investment Authority (NSIA) is committed to sustainable development and maintaining the highest standards of transparency, accountability, and ethics. We maintain a "Zero Tolerance" policy for fraud, corruption, and any form of misconduct.

This policy provides a secure whistle-blowing facility that affords employees, vendors, contractors, and other external stakeholders the opportunity to raise concerns regarding incidents of wrongdoing or unethical behaviour anonymously and confidentially.

2. Who Can Report (Scope) This policy applies to all stakeholders of the Authority. You are encouraged to report if you are a(n):

- Employee, Director, or Manager.
- Contractor, Consultant, or Vendor.
- Industry Stakeholder or Member of the Public.

3. What to Report Stakeholders can raise concerns regarding perceived wrongdoing, including but not limited to:

- **Fraud:** Acts or omissions intended to mislead for financial or other benefits.
- **Corruption & Bribery:** Offering or receiving value to improperly influence actions.
- **Misconduct:** Breach of the Authority's Code of Conduct.
- **Coercive & Collusive Practices:** Threats to impair a party or arrangements to achieve improper purposes.
- **Other Violations:** Theft, conflict of interest, abuse of authority, harassment, bullying, and leakage of confidential data.

4. How to Report (Public Complaints Mechanism) To ensure confidentiality and anonymity, NSIA maintains an **Outsourced Whistle-Blowing Platform** branded "Tip-Offs Anonymous" (TOA), managed by an independent third party (Deloitte).

You can submit a report using the following external channels:

- **Toll-Free Hotline:** 0800 TIPOFFS (0800 847 6337).
- **Web Portal:** <https://tip-offs.deloitte.com.ng>.
- **E-mail:** tip-offs@deloitte.com.ng.
- **Mobile App:** Download the "Tip-Offs Anonymous" App on Android or iOS devices.

5. Anonymity and Confidentiality Whistle-blowers may choose their preferred level of identity protection:

- **Completely Anonymous:** No personal information is disclosed. You will receive a unique reference number to track your report.
- **Partially Anonymous:** Your details are known to the independent provider (Deloitte) but **not** disclosed to NSIA.

- **Full Disclosure:** Your details are disclosed to NSIA to assist in the investigation.

6. Protection from Retaliation NSIA enforces a strict non-retaliation policy. Any individual who makes a report in good faith will be protected from victimization, harassment, or any form of detriment. The Authority is committed to protecting whistle-blowers even if the concern is ultimately not substantiated, provided it was not made maliciously.

7. The Investigation Process When a report is submitted, the following procedure ensures a fair and transparent investigation:

1. **Receipt:** The independent Tip-Offs Anonymous centre receives the report and sanitizes it to remove identifying details (if anonymous).
2. **Transmission:** The report is transmitted to the designated personnel within NSIA (e.g., Internal Audit, Risk & Compliance, HR).
3. **Investigation:** The appropriate unit (or an outsourced investigator, depending on severity) conducts a thorough investigation to determine if misconduct occurred.
4. **Action:** If misconduct is established, appropriate disciplinary, civil, or legal action is taken.
5. **Feedback:** Whistle-blowers can use their unique reference number to check the status of the investigation or provide additional information via the Tip-Offs platform.