

PROTECTED DISCLOSURES POLICY

1. INTRODUCTION

The National Oil Reserves Agency (“**NORA**”) is committed to conducting its business with the highest standards of honesty and integrity and expects all workers in NORA to maintain these standards. This policy expresses NORA’s commitment to:

- a. addressing concerns about any wrongdoing that may arise; and
- b. protecting workers who make reports of wrongdoing under this policy.

A culture of openness and accountability is essential in order to prevent wrongdoing and to address wrongdoing if it does occur.

The aims of this policy are:

- to encourage the reporting of suspected relevant wrongdoings as soon as possible in the knowledge that reports will be taken seriously and investigated as appropriate;
- to provide guidance as to how to make a report;
- to reassure workers that genuine concerns can and should be raised, even if they turn out to be mistaken, without fear of penalisation.

2. SCOPE OF THIS POLICY

This Policy covers all workers within NORA. “Workers” in this context includes permanent and fixed-term employees, officers, shareholders, Board members, consultants, contractors, interns, casual workers, temporary agency workers, work experience students, job applicants (where information on a relevant wrongdoing is acquired during the recruitment process or during pre-contractual negotiations) and others who are contracted to provide services to NORA.

3. STATUS OF THIS POLICY

In accordance with the provisions of clause 1.14 of the Code of Practice for the Governance of State Bodies (2016), it is NORA’s policy to ensure all workers have the opportunity to raise concerns about possible irregularities in financial reporting or any other matter.

This Policy sets out the procedure for making a protected disclosure in accordance with Section 21(1) of the Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022, as published by the Minister for Public Expenditure and Reform and provides guidance in assisting public bodies in the performance of their function under this Act.

This Policy does not form part of any contract (whether of employment or otherwise), and thus it may be amended at any time by NORA. It is NORA’s policy to publish on its website, a report on protected disclosures in accordance with Section 22 of the Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022, not later than 31st March of the following year.

4. WHAT IS A PROTECTED DISCLOSURE?

A protected disclosure is the disclosure of relevant information, namely information which in the reasonable belief of the worker tends to show one or more relevant wrongdoings and which came to the attention of the worker in connection with their employment or engagement by NORA.

5. WHAT IS A RELEVANT WRONGDOING?

Relevant wrongdoings include the following, which have been committed, are being committed or are likely to be committed or occur, this list is not exhaustive.

- a. the committing of an offence such as fraud;
- b. a failure to comply with legal obligations (other than one arising under the contract of employment of the person making the disclosure);
- c. breaches of NORA's Code of Conduct;
- d. a miscarriage of justice;
- e. the endangering of the health and safety of any individual;
- f. damage to the environment;
- g. unlawful or improper use of funds or resources of a public body or of other public money;
- h. impropriety including but not limited to matters of financial reporting, financial control, tax evasion, accounting or auditing;
- i. an act or omission by or on behalf of a public body which is oppressive, discriminatory, grossly negligent or constitutes gross mismanagement;
- j. a breach of any area of EU law provided for under the Protected Disclosures (Amendment) Act 2022, available at : <https://www.irishstatutebook.ie/eli/2022/act/27/section/4/enacted/en/html#sec4>; or
- k. the deliberate concealment of any of the above matters.

6. WHAT IS NOT INCLUDED

This Policy should not be used to raise complaints relating to the worker's personal circumstances or terms and conditions of employment, such as the way the worker is being treated at work or workplace issues affecting the worker personally. In such cases, the worker should use the appropriate Grievance or Dignity at Work policy.

If a worker is uncertain as to whether a matter is within the scope of this policy, they should seek advice from the Financial Controller, who is the delegated Whistleblowing Officer within NORA and whose contact details may be found in section 22 of this Policy.

7. BE ASSURED

If a worker raises a protected disclosure under this policy, NORA will ensure that the worker will not be at risk of suffering any form of penalisation as a result. Provided the worker has a reasonable belief that information that they became aware of in connection with their employment or engagement shows relevant wrongdoing, it doesn't matter if they are mistaken.

Workers should not pursue their own investigations, however well intended, because a flawed or improper investigation could compromise NORA's ability to take effective action.

8. DISCIPLINARY ACTION

NORA reserves the right to initiate disciplinary action in the event that:

- a. disclosures are made other than with the reasonable belief that they tend to show (or in the case of a disclosure to a prescribed person, establish the substantial truth of) one or more relevant wrongdoings;
- b. any worker is victimised, bullied, harassed or penalised by a colleague for raising a genuine concern;
- c. any worker conceals or covers up a relevant wrongdoing, which is itself a disciplinary offence.

If a worker is told not to disclose relevant information about a relevant wrongdoing, even by a person in authority, they should not agree to remain silent and if they make a disclosure, they will be afforded the full protection of this Policy.

9. CONFIDENTIALITY

NORA encourages workers to report concerns openly; however, NORA understands that workers may wish to raise a concern in confidence under this Policy.

If a worker asks NORA to protect their identity by keeping their identity confidential, NORA will, except in exceptional circumstances, not disclose it without the worker's consent. If the situation arises where NORA is not able to resolve or further investigate the concern without revealing the worker's identity, NORA will discuss with the worker whether or not to disclose the individual's identity and how NORA can best proceed.

NORA does not encourage workers to make disclosures anonymously as proper investigation may be more difficult or may be impossible if it cannot obtain further information from the worker. It is also more difficult to establish whether or not allegations are credible.

Workers who are concerned about possible penalisation or reprisals if their identity is revealed, should come forward to the Whistleblowing Officer and appropriate measures can then be taken to preserve confidentiality.

10. HOW TO RAISE A CONCERN INTERNALLY

Step 1: The worker may raise their concern with their line manager (verbally or in writing) or contact the Agency's Whistleblowing Officer directly. Line managers must inform the Whistleblowing Officer if a concern has been raised with them. The Whistleblowing Officer shall issue an acknowledgement of receipt of the concern (in writing) to the worker not later than 7 days after receipt of it.

Step 2: If these channels have been followed and the worker still has concerns, or if they believe from the outset that the matter is so serious that they are unable to discuss it with the individuals mentioned in step one, please contact NORA's CEO or the Chairperson of the Board of NORA. Contact details may be found in section 22 of this Policy.

NORA is not concerned as to which of these internal steps a worker decides to take. The person will not be criticised for going above their normal line management.

11. INITIAL ASSESSMENT

Once a worker has made a disclosure, the Whistleblowing Officer will carry out an initial assessment to determine what action is appropriate, to include the scope and terms of reference of any investigation required. The Whistleblowing Officer will inform the worker of the outcome of that assessment. If it is clear that the worker's concern falls more appropriately

within the Grievance or Dignity at Work procedures, they will be informed that it should progress in accordance with the appropriate procedure.

The worker may be invited to attend additional meetings in order to provide further information. They are entitled to take a fellow worker or other representative with them to any meeting if they believe additional support is required. The worker's companion must respect the confidentiality of the disclosure and any subsequent investigation.

12. INVESTIGATION AND OUTCOME

In some cases, the Whistleblowing Officer may appoint an investigator or investigators with relevant experience or specialist knowledge of the subject matter.

The Whistleblowing Officer will aim to keep the worker informed of the progress of the investigation and its likely timescale. The Whistleblowing Officer will provide feedback to the worker no later than three (3) months after issuing the initial acknowledgement.

In circumstances where it is likely that the Whistleblowing Officer will not be in a position to provide feedback within three (3) months, they should notify the worker, in writing, as soon as practicable. Similarly where the investigation does not conclude within three (3) months, feedback will be provided to the worker at intervals of three (3) months until the investigation is concluded. While the Whistleblowing Officer will use their best endeavours to comply with these timeframes, if it cannot reasonably do so, they will notify the worker of any revision to them.

The worker must treat any information about the investigation as confidential. Any breach of this confidentiality may result in disciplinary action.

13. EXTERNAL REFERRAL

At any time, a decision may be taken to refer the issue or any part of it to the Minister for the Environment, Climate and Communications or to a relevant Prescribed Person¹ (including, but not limited to the following prescribed persons which are likely to be most relevant to NORA: the Comptroller and Auditor General, the Data Protection Commissioner, the Chief Executive Officer of the Health and Safety Authority, the Deputy Director of the Workplace Relations Commission, the Pensions Regulator in the Pensions Authority and the Secretary to the Standards in Public Office Commissioner).

14. IF YOU ARE NOT SATISFIED

While NORA cannot guarantee the outcome a worker is seeking, it will deal with worker's concerns fairly and in an appropriate way. By using this Policy, workers can help NORA to achieve this. If a worker is not happy with the way in which their concern has been handled, the worker can raise it with NORA's CEO or the Chairperson of the Board of NORA.

15. EXTERNAL DISCLOSURES

The purpose of this Policy is to provide an internal mechanism for making disclosures, reporting concerns, and investigating and remedying wrongdoing. In most cases, workers should not find it necessary to contact anyone externally. It will very rarely, if ever, be appropriate to alert the media. NORA strongly encourages workers to seek advice before reporting a concern to an external party.

¹ A list of Prescribed Persons and bodies for reporting is set out in the Protected Disclosures Act 2014 (Disclosure to Prescribed Persons) Order 2015 - S.I. No. 448/2015, a copy of which is available on request from the Whistleblowing Officer

However, it is recognised that there may be circumstances when workers wish to report issues to a Prescribed Person (including, but not limited to the following prescribed persons which are likely to be most relevant to NORA: Comptroller and Auditor General, the Data Protection Commissioner, the Chief Executive Officer of the Health and Safety Authority, the Deputy Director of the Workplace Relations Commission, the Pensions Regulator in the Pensions Authority and the Secretary to the Standards in Public Office Commissioner) or the Protected Disclosures Commissioner (within the Office of the Ombudsman).

A worker may disclose information which they may reasonably believe shows one or more relevant wrongdoings to the Minister for the Environment, Climate and Communications.

Prior to a worker making a disclosure or reporting a concern to any external person or body, NORA would encourage the worker to seek advice from the Whistleblowing Officer, who can explain what is required prior to making such a disclosure (e.g. in the case of a disclosure to be made to a Prescribed Person, the worker should reasonably believe that information about a relevant wrongdoing is substantially true prior to making such a disclosure). There is no requirement for a worker to believe information about a relevant wrongdoing is substantially true where the disclosure made is an internal one (i.e. to NORA).

If a worker has a concern about wrongdoing relating to the conduct or actions of a third party, to include a customer, supplier or service provider, NORA encourages the worker to first report such concerns internally within NORA.

16 Protected Disclosures Commissioner

The Protected Disclosures (Amendment) Act 2022 Act created the Office of the Protected Disclosures Commissioner.

The Commissioner's primary duty is to refer any reports received under the Act to the most appropriate Prescribed Person (or other suitable person, if a Prescribed Person cannot be identified). Only as a last resort should the Commissioner directly follow-up on a report.

The Commissioner may receive disclosures by means of external reporting channels, which must meet the same criteria as the external reporting channels for Prescribed Persons. The Commissioner may also receive disclosures which have been transmitted onwards from Government Ministers.

When the Commissioner receives a report, within 14 calendar days (or a longer period as deemed reasonable due to the nature and complexity of the report) the Commissioner must identify the Prescribed Person which the Commissioner considers appropriate and transmit the report to them.

The Commissioner shall publish on a website details pertaining to the making of a protected disclosure to the Commissioner.

17. CRIMINAL OFFENCES

Section 19(1) of the Criminal Justice Act 2011 (as amended) makes it an offence to withhold information, without reasonable excuse, where a person knows or believes the information might be of material assistance in preventing the commission by another person of a "relevant offence" or securing the apprehension, prosecution or conviction of any person for a "relevant offence".

For the purposes of the 2011 Act (as amended) a "relevant offence" includes 130 different types of offences including but not limited to banking offences, investment of funds and other financial activities, company law offences, money laundering and terrorist activities, fraud and

theft offences, bribery and corruption offences, consumer protection offences and criminal damage to property offences.

If a worker has this type of information and/or is aware, concerned or suspects that a “relevant offence” has been or is being committed they are required to report same to An Garda Síochána. Before they make a disclosure or report such information or concern to An Garda Síochána, NORA strongly encourages the worker to seek advice from the Whistleblowing Officer.

18. NATIONAL OIL RESERVES AGENCY ACT 2007

Section 24 of the National Oil Reserves Agency Act 2007 provides that, except in certain circumstances, a person shall not disclose confidential information obtained while performing functions as:

- a. a director of NORA;
- b. a member of a committee of NORA;
- c. the Chief Executive, or any other member of staff of NORA;
- d. a staff member seconded to NORA on a full or part-time position;
- e. an authorised officer of NORA;
- f. a person engaged by NORA as a consultant or adviser; or
- g. an employee of a person referred to in (e).

For the avoidance of doubt, the making of a protected disclosure (which may involve the disclosure of confidential information) under this policy or otherwise, does not constitute a breach of Section 24 of the National Oil Reserves Agency Act 2007 as such disclosures are permitted and protected by law.

19. PROTECTION AND SUPPORT

If a worker makes a protected disclosure, they are protected by law against dismissal or any form of detrimental treatment or penalisation as a result of raising a concern.

Detrimental treatment includes suspension; layoff, dismissal; demotion or loss of opportunity for promotion; transfer of duties; change of location of place of work; reduction in wages or change in working hours; the imposition or administering of any disciplinary, reprimand or other penalty; unfair treatment; coercion; intimidation or harassment; discrimination; disadvantage or injury; damage or loss; threat of reprisal; withholding of training; a negative performance assessment or employment reference; a failure to convert a temporary employment contract into a permanent one where the employee had a legitimate expectation that he or she would be offered permanent employment; a failure to renew or early termination of a temporary employment contract; harm, including to the reporting person’s reputation, particularly in social media, or financial loss, including loss of business and loss of income; blacklisting on the basis of a sector or industry-wide informal or formal agreement which may entail that the person will not in the future find employment in the sector or industry; early termination or cancellation of a contract for goods or services; cancellation of a licence or permit; or psychiatric or medical referrals

If a worker believes that they have suffered any such treatment, they should inform the Whistleblowing Officer immediately.

If the matter is not remedied, the worker should raise it formally using NORA’s Grievance Procedure.

A worker must not threaten or retaliate against a person who makes a report under this policy. If a worker is involved in such conduct, they will be subject to disciplinary action.

20. RESPONSIBILITY

It is the responsibility of the Whistleblowing Officer to undertake continuous monitoring of this policy and to maintain a record of concerns raised and the outcome or furnish a written report at the end of any investigation to the Board containing a description of the disclosure made and the outcome. All written records relating to a protected disclosure shall be retained for a period of 6 years.

21. ANNUAL REPORTS

An Annual Report in relation to the protected disclosures (if any) received by NORA in the preceding calendar year will be submitted to the Minister not later than 1st March each year. The Annual Report shall maintain the anonymity of all those involved and shall include all information outlined in section 22 of the Protected Disclosures Act 2014 as amended by section 30 of the Protected Disclosures (Amendment) Act 2022.

The number of protected disclosures received will also be included in the Directors' Report which is published with the Company's Annual Financial Statements. A separate report is published on the NORA website, by 31st March each year.

<https://www.nora.ie/protected-disclosures>

22. REVIEW

This Policy shall be reviewed on a regular basis and may be subject to change at any time without prior notice.

23. POINTS OF CONTACT

The Designated Whistleblowing Officer within NORA is the Financial Controller (FC).

Financial Controller at NORA:

Ms Lisa Mullan - email: lisa.mullan@nora.ie Telephone: (01) 6769 390

Chief Executive Officer (CEO) of NORA:

Dr Frank Bergin - email: frank.bergin@nora.ie Telephone: (01) 6769 390

Chairperson of the NORA Board:

Mr Frank Gleeson - Contact details are available from the FC or CEO.

Status:

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