Appendix 2 – Binding Corporate Rules (”BCR”)

Data Protection Audit Standard

1 Background

1.1 The ISS Entities have adopted the BCR. The purpose of the BCR is to safeguard personal data transferred between and processed by the ISS Entities. The BCR requires approval from the data protection authorities in the Member States from which the personal data is transferred to and processed in. One of the requirements of the data protection authorities is that the ISS Entities conduct audits in accordance with the audit procedures compliant with the BCR and relevant best practices and quality standards. This document describes how the ISS Entities deal with this requirement.

2 Approach

2.1 Scope of audit

2.1.1 The ISS Group's audit effort is embedded in existing processes and covers the entire BCR framework and the requirements and activities under it.

2.1.2 The Group Data Protection Committee manages the internal audit activities and ensures that the audit activities address all aspects of the BCR, including methods of ensuring that corrective and preventive actions will take place.

2.2 Responsibility for compliance

2.2.1 The Group Data Protection Committee is responsible for bringing the result of an audit to the attention of the CFO and the Group General Counsel, who are committed to ensuring that any corrective actions remedying any non-compliance will take place as soon as is reasonably possible. If an audit indicates material compliance issues, the CFO and the Group General Counsel are responsible for communicating the result of the audit to the board of directors of ISS and ISS' EGM.

2.3 Timing

2.3.1 The BCR is audited annually or at the request of the Group Data Protection Committee. The scope of the audit is decided based on a risk and materiality assessment. Other audit activities are carried out according to predefined schedules.

2.4 Auditors

2.4.1 Audit of the BCR framework is undertaken by internal specialists. However, the ISS Entities may in some cases choose to use external auditors. The Global Data Protection and Compliance Manager and selected subject matter experts and key stakeholders carry out audit of the BCR framework including focussed specialist audits.

2.5 Report

2.5.1 The ISS Entities will provide copies of the results of any audit of the BCR to EEA data protection authorities upon request. Data protection authorities may audit the ISS Entities for the purpose of reviewing compliance with the BCR. The ISS Entities will co-operate with the EEA data protection authorities and comply with the advice of the EEA data protection

authorities on any issues related to the BCR. The Global Data Protection and Compliance Manager and legal department will be responsible for liaising with the EEA data protection authorities for the above purposes.