

# **Policy on Whistleblowing**

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**ISS  
STOXX**

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## Definitions

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For this Policy, the following definitions apply. Except where the context requires otherwise, words denoting the singular include the plural and vice versa.

TERM	DEFINITION
Compliance	The Compliance function of ISS STOXX which acts as a central function – a central point of contact for topics received via whistleblowing channel.
Employees	All Employees of ISS STOXX, including interns, students, apprentices, temporary staff and contingent workers directly involved in the business activities of ISS STOXX. This definition does not apply to external consultants (e.g. outside counsel, technology support, etc.) unless they are formally seconded to ISS STOXX personnel and integrated into ISS STOXX processes.
Management Body	The Boards of Directors and the Management Boards of ISS STOXX GmbH, ISS STOXX Index GmbH, STOXX Ltd. and ISS Inc. as well as any committee which has delegated authority from the boards.
Misconduct	Criminal or otherwise unlawful conduct, including breaches of applicable laws, regulations, violations of internal policies, guidelines or procedures or any other unethical behavior.
Whistleblower	The Whistleblower is a person who conveys a concern, allegation or information indicating that Misconduct is occurring or has occurred.
Whistleblower Report or Report	Information about perpetrated or suspected cases of Misconduct provided by the Whistleblower in good faith.
Whistleblower Channel	A web-based system operated by a third party and used by ISS STOXX, currently: <a href="http://www.whistleblowerservices.com/ISS-stoxx">www.whistleblowerservices.com/ISS-stoxx</a>

## Purpose

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The purpose of this policy is to allow all Employees to report confidentially and timely any information about actual or suspected cases of Misconduct.

This policy also aims to ensure that all Reports are taken seriously and are investigated promptly and that any Employee who reports relevant cases in good faith, is protected from retaliation.

## Scope

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This Policy applies to all legal entities forming part of ISS STOXX as direct and indirect subsidiaries of ISS STOXX GmbH (or any legal successor of this holding entity) including their Employees and Management Bodies.

This policy should be read in conjunction with other relevant policies and procedures of ISS STOXX, including the policies on Conflicts of Interest, Anti-Corruption, Market Abuse, Policy on Other Criminal Offences and Investigation Procedure.

## Submission of Whistleblower Reports

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ISS STOXX provides all employees with an easily accessible Whistleblowing Channel to submit Whistleblower Reports.

Reports can be submitted both in writing via web form and orally, via telephone hotline (operated in English). In addition, upon request by the Whistleblower, reporting by means of physical meetings can be arranged in a reasonable timeframe if deemed appropriate. Furthermore, Reports can be submitted anonymously, if desired.

The content of such a report must describe the occurrence or situation in a sufficiently detailed manner as to enable investigation and follow up on the allegations. The report shall be based on knowledge, circumstantial evidence, or honest belief that the concern, allegation or information is true.

All Employees who are directly or indirectly involved in the reported matter(s) shall cooperate fully and promptly with Compliance and any other business unit being responsible for the above activities.

## Protection of the Whistleblower

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ISS STOXX shall take all reasonable measures to ensure that Whistleblowers who communicate or disclose information within the scope of this Policy are protected against any form of retaliation, including threats or attempts of retaliation, particularly in the form of unjustified disciplinary measures, dismissal, discrimination, or negative performance assessments, as a direct result of such disclosure which has been made by the Whistleblower in good faith.

## **Protection of the Accused Person**

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All individuals named or implicated in a Whistleblower Report, shall be treated fairly and with respect throughout the investigation process. The company is committed to upholding the principles of presumption of innocence and due process.

The identity of the accused shall be protected to the greatest extent possible, but consistent with the need to conduct a thorough and fair investigation in accordance with ISS STOXX ' Investigation Procedure the identity may become known (or implied) as a result of the investigative process. Information about the Report and the investigation shall be shared only with the Management Body and those who have a legitimate need to know.

## **Data Confidentiality and Data Privacy**

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ISS STOXX shall ensure that the Whistleblower's identity, the identity of the persons supporting the Whistleblower, of the person(s) concerned/accused, and of any third person mentioned in the Whistleblower Report is protected from undue disclosure by implementing appropriate data security and confidentiality measures (but subject to the provisions of Section 6 above).

Any collection, processing, storage, and/or deletion of personal data while processing a Report shall comply with applicable data protection and privacy laws and with ISS STOXX Privacy Policy including the ISS STOXX Internal Privacy Statement.

The identity of the Whistleblower, or any other information which might reveal the identity of the Whistleblower, may only be disclosed to competent authorities if required by law, e.g. in the context of investigations by governmental authorities, a legal order resulting from administrative procedures, judicial proceedings or based on court decisions.

## **Recordkeeping**

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Whistleblower Reports and all related documentation must be deleted five years after the completion of the investigation unless legal obligations require longer storage (e.g. for statistical purposes, litigations, audit).

## **Roles and Responsibilities of Compliance**

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Compliance is responsible for managing ISS STOXX' Whistleblower Channel.

Compliance shall acknowledge due receipt of a Report within five (5) working days from submission, e.g. by replying in the Whistleblowing Channel. Further information about the evaluation of the Report and possible follow-up measures are provided to the Whistleblower to the extent deemed appropriate in due course and no later than three (3) months from the acknowledgement of the receipt. However, such feedback will not be provided to the Whistleblower in case it could interfere with an ongoing investigation, with the rights of the potential suspect(s) or third parties or with legitimate business interests. Furthermore, if the Whistleblower has submitted a Report anonymously, discretion may be used to decide not to provide any such feedback.

## **Policy ownership and review**

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1. This Policy is owned by Compliance and will be reviewed at least on an annual basis and updated as necessary.



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ISS STOXX delivers world-class research, data, and technology solutions that empower capital market participants to pursue their visions with confidence. Our expertise spans indices, corporate governance, sustainability, cyber risk, and fund intelligence, giving clients the tools they need to uncover opportunities, manage risks, and navigate evolving regulations. We are made up of 4,000 professionals operating across 20 countries and serving approximately 5,000 clients, including many of the world's leading institutional investors. Our scale and reach give us deep market knowledge, while our innovative methodologies allow us to offer our clients tailored insights that drive impact and success.

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