



Information Security Policy V2.0

BDO Professional Services

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BDO NIGERIA INFORMATION SECURITY POLICY

COMMITMENT

BDO Nigeria is committed to establishing, implementing, maintaining, and continuously improving an effective Information Security Management System (ISMS) to protect information confidentiality, integrity, and availability. This commitment is achieved through the definition and attainment of information security objectives, compliance with applicable legal and regulatory requirements, and adherence to internal governance and control frameworks.

The ISMS promotes a culture-driven approach to information asset management, information security risk identification, and security incident management. This policy aligns with BDO Global information security requirements and controls, ISO/IEC 27001:2022, the Nigeria Data Protection Act (NDPA) 2023, and other applicable legal and regulatory obligations.

This policy applies to all BDO Nigeria processes, service lines, office locations, and to all employees, contractors, suppliers, and strategic partners who access, process, or manage BDO Nigeria or client information within Nigeria. It covers all information processed, stored, or transmitted by BDO Nigeria, whether in electronic, physical, or verbal form.

INFORMATION SECURITY FRAMEWORK OBJECTIVES

MAIN OBJECTIVE

The main objective of this policy is to establish a framework of principles and guidelines for protecting the information and information resources used to process and store BDO Nigeria and its clients' data against threats that could compromise their confidentiality, integrity, and availability.

INFORMATION SECURITY STRATEGIC OBJECTIVES

INFORMATION SECURITY MANAGEMENT

Establish and maintain a structured information security management approach that defines clear criteria for protecting information and information resources used in the processing and storage of BDO Nigeria and client data, in order to safeguard confidentiality, integrity, and availability.

IT ASSET MANAGEMENT

Ensure the effective and secure management of technological assets throughout their lifecycle, including acquisition, allocation, installation, configuration, maintenance, decommissioning, and secure disposal, to support business operations and information security objectives.

INFORMATION SECURITY RISK MANAGEMENT

Implement a risk-based approach to information security by conducting periodic risk assessments to identify threats and vulnerabilities affecting information assets, and by applying appropriate controls to reduce identified risks to acceptable levels.

POLICY REVIEW AND CONTINUOUS IMPROVEMENT

Regularly review and update policies and procedures to ensure they remain effective, relevant, and aligned with BDO International network requirements, applicable legal and regulatory obligations (including data protection laws), contractual and client commitments, internal governance requirements, and recognized information security standards such as ISO/IEC 27001.

INFORMATION SECURITY INCIDENT MANAGEMENT

Establish effective processes to identify, record, detect, respond to, resolve, and monitor information security incidents, ensuring timely containment, remediation, and continuous improvement of security controls.

ISMS USER AWARENESS

Promote a strong organizational culture of information security by ensuring ongoing awareness and training programmes that equip users with the knowledge and responsibility required to protect information assets.

DISCLAIMER

This publication has been prepared for public use by BDO Nigeria and is intended to provide general guidance on the organization's approach to information security. It should not be interpreted as detailed operational, technical, or legal advice.