

SYZYGY GROUP

Rules of procedure for the
Right to Speak complaints procedure

SYZYG GROUP

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1 Foreword

Respect for human rights and environmental obligations as well as the protection of people who may be affected by the business behaviour of SYZYGY GROUP units and their suppliers along the supply chain are of the utmost importance to us. We have set out this responsibility towards people and the environment in our Code of Conduct and various guidelines.

As a central component, we have set up a complaints mechanism, the **Right to Speak hotline**, which enables our stakeholders to draw our attention to grievances in our Group or our supply chain.

The majority shareholder of SYZYGY AG, WPP plc, is a global company listed on the London Stock Exchange (LSE) and traded on the New York Stock Exchange (NYSE) in the form of American Depositary Receipts (ADRs). WPP plc is therefore subject to the rules of both the LSE and the NYSE as well as the US securities laws and the rules of the Securities and Exchange Commission (SEC) that apply to foreign issuers. WPP plc has therefore implemented robust procedures and systems in its global offices in all markets in which it operates, including reporting systems available to all employees worldwide in accordance with the laws of each market.

The SYZYGY GROUP has implemented a procedure that ensures that all complaints and reports are processed promptly and that measures to prevent, minimise or eliminate risks or violations of human rights, environmental obligations or other applicable laws are developed and implemented together with the parties concerned. In this way, the SYZYGY GROUP also fulfils its legal obligations under Articles 8 and 9 of the LkSG and the Whistleblower Protection Act (HinSchG).

These Rules of Procedure describe the scope and procedure of this grievance mechanism and explain the rights of whistleblowers. They apply to the complaints mechanism of the SYZYGY GROUP, including its subsidiaries in Germany and abroad.

To simplify the readability of these rules of procedure, the terms reports, notices, complaints and objections are used synonymously in the sense of the respective legal provisions. In addition, the terms complaints procedure, complaints mechanism and whistleblower procedure are used synonymously for our Right-to-Speak process.

2 Who can give a hint?

This complaints mechanism is available to all persons who wish to report risks or violations caused or reasonably likely to be caused by the business behaviour of SYZYGY GROUP entities or their suppliers along the entire supply chain.

Any person submitting such a tip-off is referred to in our procedure and in these Rules of Procedure as the person submitting the tip-off.

Persons providing information can:

- (1) **be affected by the risk or violation themselves:** This includes, for example, employees, suppliers, residents and affected communities.
- (2) **be the organisations representing the interests of the persons concerned:** These include, for example, non-governmental organisations, trade unions or legal advisors.
- (3) **Witness or observe** a risk or offence.

These Rules of Procedure are addressed directly to each whistleblower.

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3 In relation to which topics can a reference be made?

Anyone can use our grievance mechanism to report risks or violations related to human rights, environmental obligations or other obligations arising from ethical standards, internal policies or other legal requirements. We ask witnesses or affected persons of behaviour that violates our corporate culture or our Code of Conduct to report this so that the situation can be dealt with appropriately. A detailed description of particularly relevant risks or violations can be found in the overview in the appendix to this Code of Conduct.

4 Where and how can a report be submitted?

Our **Right to Speak** grievance mechanism is managed through the EthicsPoint platform, which is operated by NAVEX Global, an independent third-party provider.

Entries can be submitted in two different ways:

- (1) The report can be submitted online [here](#).
On the website, you can first select the country or location where the whistleblower is located. If a location is not listed, please select the nearest location or "Other" in the drop-down menu on the website. Then select the country or location where the incident occurred. Then click on "Continue" to submit your report.
After submitting the report, you will receive a unique "reporting key". This reporting key and the password you have chosen must be kept safe.
The report key and password are required to search for feedback or questions about the report or to check the status of the report. The notice can be updated with new information at any time.
- (2) A report can also be submitted by telephone. To do this, go to the website and select your own location. The relevant telephone number is then displayed at the bottom of the page. A person in the administration department will convert the call into a written report.

When submitting a report, the identity and contact details can be disclosed. However, anonymous reports are also possible. It is possible to report anonymously and communicate with us via an anonymous chat function on the **Right-to-Speak platform**. This can be used to obtain information about the status or outcome of the investigation or otherwise assist in clarifying or resolving the reported issue. Any information to be communicated after the original report has been submitted (including what the submission of the report is intended to achieve) is always welcome and will be included in the investigation.

All reports are always treated confidentially and according to the need-to-know principle.

5 Who is responsible for processing reports?

When a report is received, it is encrypted by NAVEX Global and forwarded via a secure channel to the Chief Counsel and the General Counsel Corporate Risk of the WPP Group. They review and assess the report and initiate any necessary investigative steps. Every report submitted by a whistleblower is investigated and reported to the Audit Committee by WPP's Business Integrity team.

If the investigation of the report reveals justified risks or violations in connection with human rights or environmental obligations in accordance with the LkSG, the responsible persons in the

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SYZYG GROUP are informed and, if necessary, provide support with possible follow-up measures.

6 What information should be included in the notice?

The following information may be helpful when processing a report:

- What exactly has happened? Which of the topics listed in the annex does your report relate to?
- Is there an immediate danger to life, limb or safety?
- Are you or another person affected by the reported facts?
- Who is responsible for the situation or has contributed to it?
- Where did the incident occur (country, location, company, supplier, etc.)?
- When / During what period did the incident occur or is it still ongoing?
- Are there (other) people who can testify to this?
- Have you experienced any disadvantages or reprisals as a result of this or other previous complaints?

A detailed description of the situation and the answers to the above questions can contribute to the efficient processing of the report. The report will of course be processed even if these questions are not answered or only partially answered.

7 What is the procedure / process of the procedure? What is the time frame?

1. **Receipt and acknowledgement:** The Group Chief Counsel and the General Counsel Corporate Risk of the WPP Group will receive notification of receipt of a report and acknowledge receipt within seven days.
2. **Examination and procedure:** They examine the concerns raised and agree on a procedure for further investigation.
3. **Initiation of the investigation:** An investigation will be initiated, supported by the WPP Business Integrity team, the SYZYG GROUP People & Culture team or other authorised persons as required. Conflicts of interest and concerns about retaliation will be considered when deciding who can appropriately investigate a case.
4. **Contacting the whistleblower:** If the identity has been disclosed, further contact may be made for additional information. If the report is anonymous, there may be enquiries via the Right-to-Speak platform.
5. **Contacting other persons:** Persons who can provide additional information will be contacted confidentially.
6. **Determination of actions:** Any remedial or other follow-up action required following the conclusion of an investigation will be decided by the Group Chief Counsel or the General Counsel Corporate Risk of the WPP Group in co-operation with the SYZYG GROUP. WPP Business Integrity will monitor the implementation and progress of such actions as required.
7. **Feedback to the whistleblower:** WPP will provide an update on the status of the investigation within three months of the submission of the information.
8. **Confidentiality and protection against reprisals:** Everyone involved is aware that all contacts must be treated confidentially and that reprisals against people who express justified concerns will not be tolerated.

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Messages can be updated or the status of the complaint can be viewed at any time during the entire process.

8 How are whistleblowers protected? What are the rights of the whistleblower within the proceedings?

Our complaints procedure is designed to give people the opportunity to report grievances and thus prevent, minimise or eliminate risks or violations. The rights of all persons are therefore at the centre of the procedure:

1. **Acknowledgement of receipt:** You have the right to receive an acknowledgement of receipt within seven days of submitting the notice.
2. **Feedback on the tip-off:** There is a right to receive feedback on the tip-off within three months, provided that this does not affect the internal investigation or the investigation or the rights of the persons concerned.
3. **Continuing Contract:** There is a right to provide relevant information after the original notification has been submitted. WPP will include any additional facts in the investigation.
4. **Protection against discrimination:** There is a right to protection from punishment and discrimination. WPP and the SYZYG GROUP have a zero-tolerance approach to retaliation against anyone who raises a valid concern. We do not tolerate such behaviour in our own business, from our business partners or from other actors in our supply chain. We implement this requirement based on internal and external policies and codes of conduct and respond to misconduct with appropriate remedial action, including disciplinary action if necessary.
5. **Confidentiality and anonymity:** We are committed to a secure and confidential complaints mechanism that allows people with valid concerns to raise them without fear of reprisals. Both our external service provider and those responsible at WPP and the SYZYG GROUP guarantee the anonymity of whistleblowers on request and ensure that the investigation process is fair and impartial. The team responsible for investigating a matter is not bound by any instructions and will not disclose confidential information obtained in the course of the investigation to any person who has no legitimate reason to receive such information. Those responsible will be trained accordingly and provided with the appropriate resources.

If you still feel that you have been discriminated against or have experienced negative consequences, you can report this at any time via our complaints mechanism. We will take appropriate action immediately.

The consequences of misconduct or retaliation can include disciplinary measures. These range from individual performance management, training for a company or branch and one-to-one meetings or coaching for individuals to transfers or dismissals of employees.

9 Can a notification also be submitted via an external channel?

We encourage our employees and stakeholders to use our Right to Speak hotline so that we can promptly follow up on any concerns raised and take any necessary remedial action efficiently.

There is also the right to submit a report directly to the Federal Office of Economics and Export Control (BAFA). The BAFA is the competent authority for monitoring compliance with the Supply Chain Due Diligence Act (LkSG) and checks whether companies such as the SYZYG GROUP fulfil their human rights and environmental due diligence obligations.

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10 How is the accessibility of the procedure guaranteed?

It is of central importance to us that our complaints mechanism can be used by all persons (or alternatively by their representatives) who are affected by the business behaviour of the SYZYGY GROUP or its suppliers. We therefore inform our employees internally about the Right to Speak hotline via our intranet, e-mail communication and mandatory online training courses.

Externally, the details of our complaints procedure - the Right to Speak hotline - are publicly available on our website so that all our stakeholders can raise their concerns.

Accessibility to the Right to Speak hotline is further supported by its availability in a variety of languages and regions worldwide.

These rules of procedure and access to the Right to Speak complaints procedure can also be found on our company website.

11 How is the effectiveness of the procedure tested?

Complaints are analysed in terms of the impact of the risks and their causes. The findings from this analysis are translated by WPP's Business Integrity team into recommendations for training, workshops and practical tools, which are then implemented with the support and involvement of the Risk Committees and the WPP Audit Committee.

The availability of right-to-speak telephone numbers is regularly checked in all countries in which WPP operates, including Germany.

If the investigation of a report reveals justified risks or violations in connection with human rights or environmental obligations that have arisen as a result of the business activities of the SYZYGY GROUP or its suppliers or business partners along the supply chain, the responsible persons in the SYZYGY GROUP will be informed and, if necessary, will provide support with possible follow-up measures.

While maintaining absolute confidentiality, relevant results that can be derived from the report are incorporated into the internal risk analysis.

12 How long is information about the procedure kept?

The applicable laws require the SYZYGY GROUP to document the complaints procedure on an ongoing basis. In the case of human rights and environmental complaints, these documents must be kept for seven years. For other reports, the documents must be deleted after three years.

The confidentiality of your identity and the procedure is guaranteed at all times. The stored information is kept in accordance with the additional applicable data protection regulations.

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Annex I: Human rights and environmental issues

In particular, the following types of behaviour by the SYZYGY GROUP or its suppliers can be reported via the complaints procedure. The following list is merely exemplary and not exhaustive.

Topic	Background information
Discrimination and unequal treatment in employment	Unequal treatment in the employment relationship or in the recruitment process, for example on the basis of national and ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, trade union membership, religion or belief, unless this is justified by the requirements of the employment, unequal treatment includes in particular the payment of unequal pay for work of equal value.
Inadequate wages	Withholding an appropriate wage; the appropriate wage is at least that of the minimum wage of the place of employment.
Disregard for occupational health and safety, including working hours	Failure to comply with nationally applicable regulations for the protection of health and safety in the workplace. This includes, for example, the safe design of the workplace and the provision of emergency action plans and first aid equipment, the provision of appropriate protective equipment where necessary, the provision of training and instruction on occupational health and safety and compliance with statutory regulations on working hours and break times.
Disregard for freedom of association / freedom of unionisation; disregard for the right to collective bargaining	The disregard of the right of employees and employers to freely and voluntarily establish and join organisations (e.g. trade unions, works councils) of their own choice and to freely negotiate working conditions (e.g. wages). Discrimination against employees because of their affiliation to such an organisation.
Child labour	Unlawful employment of children that is detrimental to their well-being and impairs their education, development and future livelihood.
Forced labour and modern slavery	Any type of work or service that is required of a person under threat of punishment and/or for which they have not volunteered. Possible threats of punishment include imprisonment, the threat or use of physical force, psychological pressure and the restriction of employees' freedom, including the restriction of freedom of movement outside the workplace. Threats

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	directed against victims' families or threats to report them to the authorities and the withholding of wages or identity documents are also included.
Abusive behaviour by private and public security forces	The use by the company concerned of private or public security forces that behave abusively towards employees or neighbouring communities due to a lack of instruction by the company. This includes, in particular, the use of torture or other cruel, inhuman or degrading treatment, injury to life or limb and the impairment of freedom of association and union.
Environmental pollution	Impairment of water, soil, air or other environmental factors that negatively affect livelihoods, access to safe drinking water, access to sanitation and / or the health of local communities.
Habitat protection	Unlawful eviction or unlawful seizure of land, forests and waters in the acquisition, development or other use of land, forests and waters whose use secures a person's livelihood.