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Rules of Procedure for the 'Right to Speak'

Complaints Procedure

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1 Foreword

Respect for human rights and environmental obligations, as well as the protection of individuals who may be affected by the business conduct of the SYZYGY Group's entities and their suppliers throughout 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 policies.

As a key component, we have established a complaints mechanism, the 'Right to Speak' hotline, which enables our stakeholders to bring issues to our attention regarding misconduct within the SYZYGY 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 to US securities laws and the rules of the Securities and Exchange Commission (SEC) applicable to foreign issuers. Consequently, WPP plc has implemented robust procedures and systems across its global offices in all markets in which it operates, including reporting systems available to all employees worldwide in accordance with the laws of the respective markets.

The SYZYGY Group has implemented a procedure which ensures that all complaints and reports are dealt with promptly and that measures to prevent, mitigate or remedy risks or breaches of human rights, environmental obligations or other applicable laws are developed and implemented in consultation with those affected. In doing so, the SYZYGY Group also fulfils its legal obligations under Articles 8 and 9 of the under Articles 8 and 9 of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG) and the German Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG). These Rules of Procedure describe the scope and process of this complaints mechanism and explain the rights of whistleblowers. They apply to the SYZYGY Group's complaints mechanism, including its subsidiaries both in Germany and abroad.

To make these Rules of Procedure easier to read, the terms 'reports', 'notifications', 'complaints' and 'objections' are used interchangeably in accordance with the relevant legislation. Furthermore, the terms 'complaints procedure', 'complaints mechanism' and 'whistleblowing procedure' are used interchangeably to refer to our 'Right to Speak' process.

2 Who can make a report?

This complaints mechanism is available to anyone who wishes to report risks or breaches caused, or likely to be caused, by the business conduct of entities within the SYZYGY Group or its suppliers throughout the entire supply chain.

Any person who submits such a report is referred to as a 'whistleblower' in our procedure and in these rules of procedure.

Whistleblowers may:

- (1) be personally affected by the risk or breach: this includes, for example, employees, suppliers, local residents and affected communities.
- (2) Organisations representing the interests of the individuals concerned: these include, for example, non-governmental organisations, trade unions or legal advisers.
- (3) Witnesses or observers of a risk or a breach.

These rules of procedure are addressed directly to every person making a report.

3 On what matters can a report be made?

Anyone may use our complaints mechanism to report risks or breaches relating to human rights, environmental obligations or other obligations arising from ethical standards, internal policies or other legal requirements. We ask witnesses or those affected by conduct that contravenes 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 breaches can be found in the overview in the appendix to these procedures.

4 Where and how can a report be made?

Our 'Right to Speak' complaints mechanism is managed via the EthicsPoint platform, which is operated by NAVEX Global, an independent third-party provider.

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Reports 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 person making the report is located. If a location is not listed, please select the nearest location or 'Other' from the website's drop-down menu. Next, select the country or location where the incident took place. Then click 'Next' to submit your report.

Once the report has been submitted, you will receive a unique 'report key'. This report key and the password you have chosen must be kept safe.

The report ID and password are required to search for feedback or questions relating to the report, or to check the status of the report. The report can be updated with new information at any time.

- (2) A report can also be submitted by telephone. To do this, visit the website and select your location. The relevant telephone number will then be displayed at the bottom of the page. A member of the administration team will convert the call into a written report.

When submitting a report, you may choose to disclose your identity and provide your contact details. However, anonymous reports are also possible. It is possible to report anonymously and to communicate with us via an anonymous chat function on the Right-to-Speak platform. This allows you, if necessary, to obtain information on the progress or outcome of the investigation, or to assist in clarifying or resolving the matter.

All information to be provided after the initial report has been submitted (including the intended outcome of the report) is welcome at any time and will be taken into account in the investigation.

All reports are always treated confidentially and in accordance with the need-to-know principle.

5 Who is responsible for handling 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 for Corporate Risk at the WPP Group. They review and assess the report and, where necessary, initiate the required 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 into the report reveals substantiated risks or breaches relating to human rights or environmental obligations under the LkSG, the relevant individuals within the SYZYGY Group are informed and, where appropriate, assist with any follow-up measures.

6 What information should the report contain?

The following information may be helpful when processing a report:

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

A detailed description of the situation and answers to the questions listed above can help ensure that the report is dealt with efficiently. The report will, of course, still be processed even if these questions are not answered, or are only partially answered.

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7 What is the procedure or process involved? What is the timeframe?

1. Receipt and acknowledgement: The Group Chief Counsel and the General Counsel for Corporate Risk at the WPP Group will be notified of the receipt of a report and will acknowledge receipt within seven days.
2. Review and course of action: They will review the concerns raised and agree on a course of action for further investigation.
3. Launch of the investigation: An investigation is launched, supported where necessary by the WPP Business Integrity Team, the SYZYGY Group's People & Culture Team or other authorised individuals. When deciding who is best placed to investigate a case, any conflicts of interest and concerns regarding retaliation are taken into account.
4. Contacting the person who made the report: If their identity has been disclosed, they may be contacted again to provide further information. If the report was made anonymously, enquiries may be made via the Right-to-Speak platform.
5. Contacting other individuals: Individuals who can provide further information will be contacted in confidence.
6. Determination of actions: Any necessary remedial measures or other follow-up actions required following the conclusion of an investigation will be decided by the Group Chief Counsel or the General Counsel for Corporate Risk at WPP Group, in collaboration with the SYZYGY Group. WPP Business Integrity will monitor the implementation and progress of such measures as required.
7. Feedback to the whistleblower: WPP will provide an update on the status of the investigation within three months of the report being submitted.
8. Confidentiality and protection against retaliation: All parties involved are aware that all communications must be treated as confidential and that retaliation against individuals who raise legitimate concerns will not be tolerated.

Throughout the process, reports can be updated at any time, or the status of the complaint can be viewed.

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

Our complaints procedure is designed to provide a means of reporting concerns and thereby prevent, mitigate or eliminate risks or breaches. The rights of all individuals are therefore at the heart of the procedure:

1. Acknowledgement of receipt: You have the right to receive confirmation of receipt within seven days of submitting the report.
2. Feedback on the notification: You have the right to receive a response to the report, provided this does not prejudice the internal investigation, the inquiry or the rights of data subjects.
3. Ongoing process: You have the right to provide relevant information after submitting the original report. WPP will include all additional facts in the investigation.
4. Protection against retaliation: You have the right to protection against punishment and discrimination. WPP and the SYZYGY Group adopt a zero-tolerance approach to retaliation against individuals who raise legitimate concerns. We do not tolerate such behaviour either within our own business or on the part of our business partners or other parties in our supply chain. We implement this requirement on the basis of internal and external policies and codes of conduct, and respond to misconduct with appropriate remedial measures, including disciplinary action where necessary.
5. Confidentiality and anonymity: We are committed to providing a secure and confidential complaints mechanism that enables people with legitimate concerns to raise them without fear of reprisals. Both our external service provider and the relevant managers at WPP and the SYZYGY Group guarantee the anonymity of whistleblowers upon request and ensure that the investigation process is conducted fairly and impartially. The team entrusted with investigating a matter is not bound by any instructions and will not disclose confidential information obtained in the course of the investigation to persons who have no legitimate reason to receive such information. Those responsible will be trained accordingly and provided with the necessary resources.

Should you nevertheless feel that you have been discriminated against or have suffered negative consequences, you may report this at any time via our complaints mechanism.

We will take appropriate action without delay.

The consequences of misconduct or retaliatory actions may 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 the transfer or dismissal of employees.

9 Can a report also be made via an external channel?

We encourage our employees and stakeholders to use our Right-to-Speak hotline so that we can promptly investigate all concerns raised and efficiently implement the necessary remedial measures.

Alongside our internal reporting system, you are entitled to turn to external reporting authorities. These independent bodies process reports confidentially and guarantee protection under applicable legislation (such as the EU Whistleblower Directive or national whistleblower protection acts).

- Germany: Federal External Reporting Office at the Federal Office of Justice ([Bundesamt für Justiz](#)).
- Poland: Commissioner for Human Rights ([Rzecznik Praw Obywatelskich](#)) and competent public authorities.
- United Kingdom: Relevant statutory regulatory bodies ("Prescribed Persons", such as the FCA, ICO, or HSE).
- Other Jurisdictions: The designated national external reporting authorities of the respective country.

Contact details and direct access to these external channels can be found on the websites of the respective authorities.

10 How is the accessibility of the procedure ensured?

It is of paramount importance to us that our complaints mechanism can be used by all individuals (or, alternatively, by their representatives) who are affected by the business conduct of the SYZYGY Group or its suppliers. We therefore inform our employees internally about the Right to Speak hotline via our intranet, email communications and compulsory online training courses.

Externally, 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.

Access to the Right to Speak hotline is further supported by its availability in a wide range of languages and regions worldwide.

These rules of procedure, as well as details of how to access the 'Right to Speak' complaints procedure, can also be found on our company website.

11 How is the effectiveness of the process assessed?

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 courses, workshops and practical tools, which are then implemented with the support and involvement of the risk committees and the WPP Audit Committee.

The accessibility of the Right-to-Speak telephone numbers is regularly reviewed in all countries where WPP operates, including Germany.

If the investigation of a report reveals substantiated risks or breaches relating to human rights or environmental obligations arising from the business activities of the SYZYGY Group or its suppliers or business partners along the supply chain, the relevant persons within the SYZYGY Group are informed and, where appropriate, assist with any follow-up measures.

Whilst maintaining absolute confidentiality, relevant findings arising from reports submitted via the Right to Speakt hotline are incorporated into the internal risk analysis.

12 How long is information relating to the procedure retained?

Under current legislation, the SYZYGY Group is required to keep a continuous record of the complaints procedure. In the case of complaints relating to human rights and the environment, these records must be retained for seven years. For other reports, the records must be deleted after three years.

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

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Appendix I: Human rights and environmental issues

In particular, the following types of conduct by the SYZYGY Group or its suppliers may be reported via the complaints procedure. The following list is provided by way of example only and is not exhaustive.

Issue	Background information
Discrimination and unequal treatment in employment	Unequal treatment in the employment relationship or during the recruitment process, for example on the grounds of national or ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, trade union membership, religion or belief, provided that this is not justified by the requirements of the job. Unequal treatment includes, in particular, the payment of unequal remuneration for work of equal value.
Inadequate wages	Withholding of a fair wage; a fair wage is at least equal to the minimum wage applicable at the place of employment.
Failure to comply with health and safety at work regulations, including working hours	Failure to comply with the applicable national regulations on health and safety at work. These include, for example, ensuring the workplace is designed safely and providing emergency response plans and first-aid equipment, providing appropriate protective equipment where necessary, conducting training and briefings on health and safety at work, and complying with statutory working hours and break times.
Disregard for freedom of association; disregard for the right to collective bargaining	The disregard for the right of employees and employers to establish and join organisations (e.g. trade unions, works councils) of their own choosing, independently and voluntarily, and to negotiate freely on working conditions (e.g. wages). Discrimination against employees on the grounds of their membership of such an organisation.
Child labour	The unlawful employment of children, which harms their well-being and impairs their education, development and future livelihood.
Forced labour and modern slavery	Any form of work or service that is required of a person under threat of punishment

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	and/or for which they have not offered their services voluntarily. Possible threats of punishment include, amongst other things, imprisonment, the threat or use of physical violence, psychological pressure and the restriction of the worker's freedom, including restrictions on freedom of movement outside the workplace. Threats directed at the victims' families, 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 deployment by the company concerned of private or public security personnel who, due to a lack of training provided by the company, behave in an abusive manner towards employees or local communities. This includes, in particular, the use of torture or other cruel, inhuman or degrading treatment, bodily harm or threats to life, as well as the infringement of the freedom of association and the right to form coalitions.
Environmental pollution	Damage to water, soil, air or other environmental factors which negatively affect the means of subsistence, access to safe drinking water, access to sanitation and/or negatively affect the health of local communities.
Unlawful eviction and deprivation of land, forests and waters	Unlawful evictions or the unlawful deprivation of land, forests and water bodies in connection with the acquisition, development or other use of land, forests and water bodies, the use of which secures livelihood of a person.