

**Rules of Procedure  
for the complaints mechanism of  
GroupM Germany GmbH**

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## 1. Foreword

Respecting human rights and environment-related obligations and protecting those who may be affected by the business conduct of WPP Germany, its subsidiaries and its suppliers along the supply chain are of primary importance to us. We realise this responsibility towards people and the environment through our company's sustainability due diligence process.

As a key component of this process, we have set up a complaints mechanism that enables our stakeholders to bring deficiencies within our company or our supply chains to our attention.

Groupm Germany GmbH is a subsidiary of WPP Deutschland Holding GmbH & Co. KG, which in turn is a subsidiary of WPP plc. WPP Germany is a wholly owned subsidiary of WPP plc, a global company listed on the London Stock Exchange (LSE) and quoted 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 LSE and NYSE as well as to US securities laws and the rules of the Securities and Exchange Commission (SEC) applicable to foreign private issuers. As such, WPP plc has implemented robust procedures and systems across its global operations in all markets it operates in, including the reporting systems available to all employees globally and in compliance with the laws in each market.

WPP Germany has implemented the procedures ensuring that all grievances and reports are processed promptly and that measures to prevent, mitigate or eliminate any risks or violations of human rights, environment-related obligations or other applicable laws are developed and implemented together with those affected. With it, WPP Germany simultaneously fulfils its statutory obligations within the meaning of Articles 8 and 9 of Germany's Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and the Whistleblower Protection Act (HinSchG).

These Rules of Procedure describe the scope of application and the process of this complaints mechanism, explain the rights of reporting persons and outline how the procedure is integrated with the rest of WPP Germany's due diligence process.

These Rules of Procedure apply to the complaints mechanism of WPP Germany and its controlled subsidiaries in Germany and abroad.

To improve the readability of these Rules of Procedure, reports, tips, grievances and complaints within the meaning of the relevant legislation are used

interchangeably. Additionally, the terms complaints procedure and complaints mechanism are used synonymously for our Right-To-Speak process.

## 2. Who may submit a report?

Our complaints mechanism is at the disposal of anyone wishing to report risks or violations caused by or reasonably likely to be caused by the business conduct of WPP Germany, its subsidiaries or its suppliers throughout its supply chain.

Any person who submits such a grievance is identified in our process and in these Rules of Procedure as a reporting person.

Reporting persons may:

- (1) **Themselves be affected by the risk or violation:** these include, for example, employees of WPP Germany, its subsidiaries or suppliers, as well as local residents and communities.
- (2) **Be the advocacy organisations of the persons affected:** these include, for example, non-governmental organisations, trade unions or legal advisors.
- (3) **Be witnesses to or the observers of a risk or a violation.**

If you are a reporting person, these Rules of Procedure are directly addressed at you.

## 3. Regarding which topics can reports be submitted?

You can use our complaints mechanism to report risks or violations related to human rights, environmental obligations or other obligations which arise due to ethical standards, internal guidelines or other statutory requirements. If you experience or hear about any behaviour which goes against our company culture, or our Codes of Business Conduct then we want you to report it so it can be dealt with properly. For a detailed description of especially relevant risks or violations, please refer to the overview in the annex to these Rules of Procedure.

#### 4. Where and how can a report be submitted?

Our complaints mechanism "Right to Speak" takes place via the EthicsPoint platform operated by NAVEX Global, an independent third-party provider.

You can submit your report in two different ways:

- (1) You can submit your report online [here](#).

On the website, select the country or the site where you are. If your site is not listed, please select the site closest to you or choose 'Other' in the drop-down menu on the website. Then choose the country or the site where the incident happened. Then click 'Continue' to submit your report.

Upon submitting your report, you will be assigned a unique 'report key'. Make a note of this and keep it safe together with your chosen password.

Use your report key and your password to check for feedback or questions concerning your complaint or to check the status of your report.

You can update your report with new information at any time.

- (2) You can also submit your report over the phone. To do so, go to the website and select your site. The relevant telephone number will then be shown at the bottom of the page. A call handler will convert your call into a written report.

You disclose your identity and provide your contact details when submitting your report, but anonymous reports are also possible. You are also able to submit anonymously but opt to correspond with us through an anonymous chat function on the Right to Speak platform. This allows you, where appropriate, to receive updates on the progress made or the outcome of the investigation or to involve you in any other way in clarifying or resolving the reported issue. All information you would like to share after submission of your initial report (including anything you are looking to achieve as a result of submitting the report) is always welcome and will be added to the scope of the investigation.

All reports are always handled confidentially on a 'need to know' basis.

#### 5. Who is responsible for processing the report?

When a report is made, NAVEX Global encrypts it and uses a secure channel to share it with the WPP Group's Chief Counsel and General Counsel Corporate Risk,

in order for them to review and triage it and conduct any necessary investigative steps. Every report received from a reporting person is investigated and reported into the Audit Committee by WPP's business integrity function.

If the investigation of the report reveals substantiated risks or violations related to human rights or environmental obligations pursuant to LkSG, then WPP Germany's Human Rights Officer will be notified and will support as appropriate with any potential follow-up measures.

## 6. What information should a report contain?

The following information can be helpful when processing a report:

- What exactly happened? Which of the topics listed in the annex does your report relate to?
- Is there immediate danger to life, health or safety?
- Are you yourself affected by the concern being raised or is someone else affected?
- Who is responsible for or has contributed to the concern?
- Where did the concern arise (which country, which town/city, which company, which supplier, etc.)?
- When/during which period did the concern arise or is it ongoing?
- Are there (other) witnesses?
- Have you experienced any retaliation or consequences for raising this or any previous grievances?

A detailed description of the situation and the questions above can help the report to be reviewed efficiently. Your report will still also be processed if you are unable or unwilling to answer these questions either wholly or in part.

## 7. What does the complaints process look like? What is the time frame?

1. **Receipt and confirmation:** WPP's Group Chief Counsel and the General Counsel, Corporate Risk receive an alert that a report has been submitted and acknowledge receipt of the report within 7 days of receiving a report.

2. **Examination and approach:** They conduct a review of the concerns raised and agree an approach for looking into them further.
3. **Introduction of the investigation:** An investigation commences with support as needed, from the WPP Business Integrity team, the WPP People team or network management. Any conflicts and retaliation concerns are taken into account in deciding who can appropriately review a case.
4. **Contact with the reporting person:** You may be contacted for information if you have made your identity known. If you reported anonymously, you may receive requests for more information through the Right to Speak platform.
5. **Contact with additional persons:** Any individuals that can provide additional context are contacted on a confidential basis.
6. **Definition of measures:** Required remediation steps or other follow-up actions required after the closure of an investigation are decided by the WPP's Group Chief Counsel or General Counsel Corporate Risk. WPP Business Integrity tracks the implementation and progress of such measures as needed.
7. **Provision of feedback to the reporting person:** WPP provides an update on the investigation within three months of your submission.
8. **Confidentiality and protection from reprisals:** All parties are reminded to treat all contact as confidential and that retaliation against those raising genuine concerns is not tolerated.

Throughout the process, you can update your report or check the status of your complaint at any time.

## 8. How are reporting persons protected? What are a reporting persons' rights within the procedure?

Our complaints procedure exists in order to allow you to report deficiencies and thereby prevent, mitigate or eliminate risks or violations. Your rights are therefore at the heart of the procedure:

- (1) **Confirmation of receipt:** You have the right to receive acknowledgment of your report within seven days of submitting it.

- (2) **Feedback on your report:** You have the right to receive feedback on your report within three months, insofar as such information would not prejudice the internal enquiry or the investigation or affect the rights of the person concerned.
- (3) **Continuous contact:** You always have the right to share relevant information after submission of your initial report. WPP will incorporate any additional facts in the scope of the investigation.
- (4) **Protection from reprisals:** You have the right to protection from punishment and discrimination. WPP Germany takes a zero-tolerance approach to retaliation against those who raise genuine concerns. We do not tolerate such conduct in our own business area or from our business partners or other agents in our supply chain. We implement this requirement on the basis of internal and external guidelines and codes of conduct and respond to misconduct with appropriate remediation actions including disciplinary action as needed.
- (5) **Confidentiality and anonymity:** We are committed to providing a safe and confidential complaints mechanism for people with genuine concerns to be able to raise them and to do so without fear of reprisals. Both our external service provider and those responsible at WPP guarantee anonymity for whistleblowers where requested and that the investigation process is fair and impartial. The team investigating a matter will not be bound by any predeterminations and will not disclose confidential information obtained during the course of the investigation to anyone who does not have a legitimate reason to receive such information. Those responsible are given appropriate training and are equipped with appropriate resources.

Should you feel that you have nevertheless been discriminated against or suffer any negative consequences, you can use our complaints mechanism to notify us of this at any time. We will immediately take action accordingly.

The consequences of misconduct or retaliatory measures can include disciplinary action, this can range from individual performance management, training for a company or office, and one-on-one training or coaching for individuals through to employee transfers or dismissals.



## 9. Can a report also be submitted via an external channel?

We encourage our people and stakeholders to use our [Right to Speak](#) channels, so we can look into any concerns raised promptly and take any necessary remedial action efficiently.

You also have the right to submit your report to the Federal Office for Economic Affairs and Export Control (BAFA) [here](#). The BAFA monitors whether companies like WPP Germany subject to Germany's Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) fulfil their human rights and environment-related obligations.

## 10. How is accessibility of the mechanism guaranteed?

A central concern for us is that our complaints mechanism can be used by anyone affected (or alternatively by their advocacy organisations) by the business conduct of WPP Germany, its subsidiaries or its suppliers. We therefore inform people internally about our complaints mechanism via our WPP Intranet Right to Speak pages, PDF leaflets, posters with Right to Speak information put up in local offices, email communications, mandatory online training and targeted business integrity training.

Externally, the details around our grievance procedure and the Right to Speak channel are publicly available on WPP's Internet pages [here](#) to allow all our stakeholders to raise their concerns.

The accessibility of the mechanism is further supported through its availability in a variety of languages and regions across the globe.

These Rules of Procedure and access to the complaints mechanism can also be found on our designated company website [here](#).

## **11. How is the mechanisms' effectiveness reviewed? How is the procedure integrated within the sustainability due diligence process?**

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

Accessibility of WPP's Right to Speak telephone numbers is regularly tested in all countries where WPP operates, including in Germany.

Additionally, WPP assesses whether their people know how to speak up, and whether they are comfortable to speak up, through internal risk assessment surveys. WPP incorporates results into recommendations for actions, such as targeted trainings.

Where an investigation of a report reveals substantiated risks or violations related to human rights or environmental obligations that have arisen as a result of the economic actions of WPP Germany or its suppliers or business partners along its supply chain, WPP Germany's Human Rights Officer will be notified and will support, as appropriate, with any potential follow-up measures.

While maintaining absolute confidentiality, the Human Rights Officer will also ensure, that relevant results, which can be drawn from the report, will be incorporated into WPP Germany's overall sustainability due diligence process and the corresponding risk management system. To this end, the Human Rights Officer will relay relevant information to WPP Germany's Due Diligence Competence Team, which will, where appropriate, initiate an ad hoc risk analysis among other measures.

## **12. How long is information concerning the procedure retained?**

The applicable laws oblige WPP Germany to continually document the complaints procedure. In the case of human rights and environment-related complaints, this documentation is to be retained for seven years. With regard to other breaches, the documentation is to be erased after three years.



The confidentiality of your identity and of the process is continually guaranteed. The information stored is also retained in accordance with the additionally applicable data protection regulations.

## Annex I: Human rights and environment-related topics

In particular the following conduct of WPP Germany, its subsidiaries or companies in their supply chains can be reported via the complaints procedure. The following list is merely elaborative and not exclusive.

Topic	Background information
<b>Discrimination and unequal treatment at work</b>	Unequal treatment in the employment relationship or the recruitment process, for example on the grounds of national or ethnic origin, social background, health status, disability, sexual orientation, age, gender, political conviction, trade union membership, religion or world view, insofar as this is not justified in the employment requirements; unequal treatment includes in particular unequal pay for equivalent work.
<b>Inadequate wages</b>	The withholding of decent wages; a decent wage is at least the minimum wage at the place of employment.
<b>Disregard of occupational health and safety, incl. working hours</b>	Disregard of the nationally applicable rules regarding the protection of health and safety in the workplace. These include, for example, safe workplace design and the provision of emergency plans and first-aid equipment, the provision of suitable protective equipment where necessary, the provision of training and instruction on the topic of occupational health and safety, and observance of the statutory working time and break time rules.
<b>Disregard of freedom of association; disregard of the right to collective bargaining</b>	Disregard of the right of workers and employers to independently and voluntarily establish or join organisations of their choosing (for example trade unions, works councils)

	<p>and negotiate freely regarding labour conditions (for example wages).</p> <p>Discrimination of workers on the grounds of their belonging to such an organisation.</p>
<b>Child labour</b>	Unlawful employment of children which is detrimental to their well-being and impairs their education, development and future basis of existence.
<b>Forced labour and modern slavery</b>	All forms of work or service demanded of a person under threat of punishment and/or for which they did not volunteer. Possible threats of punishment include imprisonment, the threat or use of physical violence, psychological pressure and the restriction of the workers' freedoms, including the restriction of the freedom of movement outside of the workplace. Also included are threats directed at the victims' families, the threat of a complaint being submitted to authorities and the withholding of wages or identification documents.
<b>Abusive conduct of private and public security forces</b>	Deployment by the company involved of private or public security forces that behave abusively towards employees or local communities due to a lack of instruction from the company. This includes in particular the use of torture or other cruel, inhuman or degrading treatment, injury to life and limb, and the curtailment of the freedom of association.
<b>Environmental pollution</b>	The compromising of water, soil, air or other environmental factors in such a way that negatively influences the basis for life, access to safe drinking

	water, access to sanitary facilities and/or the health of local peoples.
<b>Endangering of habitats</b>	Unlawful forced evictions and the unlawful expropriation of land, forests or waters due to the acquisition, development or other use of land, forests or waters the use of which provides a person's basis for life.