

REPORTING STANDARDS INDEX

We use external frameworks to help us implement good reporting practice, to ensure we are covering the topics of most interest to stakeholders and to aid comparison with other companies.

Our report references selected Global Reporting Initiative's (GRI) Standards. The index below shows which topics and disclosures are covered and their location in our report.

We joined the United Nations Global Compact in 2015, and are committed to its 10 principles covering the areas of human rights, labour, environment and anticorruption. This report forms our fifth Communication on Progress against the Global Compact Principles, covering the year 2019. This table shows where our disclosures for each principle can be found in our reporting.

We have also indicated where our work on sustainability is supporting progress on the UN Sustainable Development Goals. More information is on page 11.

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
102: General Disclosures					
Organisational Profile	102-1	Name of the organisation			WPP plc
	102-2	Activities, brands, products, and services			Our offer Our companies
	102-3	Location of headquarters			London, UK
	102-4	Location of operations			We have operations in 112 countries.
	102-5	Ownership and legal form			WPP is quoted on the London Stock Exchange and the New York Stock Exchange.
	102-6	Markets served			Our companies
	102-7	Scale of the organisation			Annual Report
	102-8	Information on employees and other workers			Attracting and retaining talent – pages 25-34
	102-9	Supply chain			Supply chain – pages 43-46
	102-10	Significant changes to the organisation and its supply chain			Annual Report
	102-11	Precautionary principle or approach			Sustainability policy Environment – pages 35-42
	102-12	External initiatives	5, 12, 17		United Nations Sustainable Development Goals – page 11 Common Ground – page 23 Reporting standards index – pages 61-64 Gender balance – pages 31 and 32 Disability – page 30 Circular economy – page 41
	Strategy	102-13	Membership of associations		
102-14		Statement from senior decision-maker	17		Chief Executive's Statement – pages 4 and 5
	102-15	Key impacts, risks, and opportunities			Sustainability and our strategy – pages 7 and 8 Our materiality process – pages 55 and 56
Ethics and Integrity	102-16	Values, principles, standards, and norms of behaviour	16	1, 10	Transparency and trust – pages 49 and 50 Human rights – page 46 Privacy and data ethics – page 51 Our Code of Conduct Human Rights Policy statement
	102-17	Mechanisms for advice and concerns about ethics	16	10	Management and compliance – page 49
Governance	102-18	Governance structure			Annual Report Roles and responsibilities – page 53
	103-20	Executive-level responsibility for economic, environmental, and social topics			Roles and responsibilities – page 53
Stakeholder Engagement	102-40	List of stakeholder groups			Stakeholder engagement – page 53
	102-41	Collective bargaining agreements	8	3	Labour relations – page 29
	102-42	Identifying and selecting stakeholders			Stakeholder engagement – page 53
	102-43	Approach to stakeholder engagement			Stakeholder engagement – page 53 Our materiality process – pages 55 and 56
	102-44	Key topics and concerns raised			Stakeholder engagement – page 53 Our materiality process – pages 55 and 56 Includes the main themes and issues raised by stakeholders. We do not report on specific points raised by individual stakeholders.

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
Reporting Practice	102-45	Entities included in the consolidated financial statements			About our reporting – page 55 <u>Annual Report</u> Our sustainability data covers all subsidiaries of the Company. A subsidiary is an entity which we control and/or in which we have a majority shareholding. Associates and joint ventures, where the Company may have influence or joint control, but not outright control, are not included. Data in our financial reporting will include associate companies not covered in our sustainability data. During 2019 we completed the sale of 60% of Kantar to Bain Capital. To ensure comparability to 2019 figures, which exclude Kantar, prior year figures have been re-stated to exclude Kantar as well.
	102-46	Defining report content and topic Boundaries	12		Our materiality process – pages 55 and 56
	102-47	List of material topics	12		Our materiality process – pages 55 and 56
	102-48	Restatements of information			During 2019 WPP completed the sale of 60% of Kantar to Bain Capital. To ensure comparability to 2019 figures, which exclude Kantar, prior year figures have been re-stated to exclude Kantar as well.
	102-49	Changes in reporting			During 2019 WPP completed the sale of 60% of Kantar to Bain Capital. To ensure comparability to 2019 figures, which exclude Kantar, prior year figures have been restated to exclude Kantar as well.
	102-50	Reporting period			About our reporting – page 55
	102-51	Date of most recent report	12		<u>Sustainability reporting centre</u>
	102-52	Reporting cycle	12		About our reporting – page 55
	102-53	Contact point for questions regarding the report			Sustainability contacts – page 65
	102-54	Claims of reporting in accordance with the GRI Standards			About our reporting – page 55
	102-55	GRI content index	12		GRI Index – pages 61-64
102-56	External assurance	12		Independent Limited Assurance Statement – page 57	
201: Economic Performance					
Economic Performance	201	Management approach GRI 103: Management approach	8		Roles and responsibilities – page 53 Attracting and retaining talent – who's in charge? – page 25
	201-1	Direct economic value generated and distributed	8		<u>Annual Report</u> – Financial statements <u>Quantifying our impacts</u> – page 9 and 10
	201-2	Financial implications and other risks and opportunities due to climate change	8, 13		Governance, strategy and risk management disclosures for the Taskforce on Climate-related Financial Disclosures (see <u>Annual Report</u> , pages 196–197)
	202-2	Proportion of senior management hired from the local community	8, 10		Inclusion and diversity – page 30
	203-1	Infrastructure investments and services supported	8, 11, 17		We provide pro bono services, donate money to charity and negotiate free media space on behalf of pro bono clients which can have a positive social impact. <u>Quantifying our impacts</u> – page 9 and 10
	203-2	Significant indirect economic impacts	8		<u>Quantifying our impacts</u> – pages 9 and 10

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
Anti-corruption	205	Management approach	16	10	Management and compliance – page 49
	205-1	GRI 103: Management approach	16	10	Associates, affiliates and acquisitions – page 49
	205-2	Operations assessed for risks related to corruption	16	10	Transparency and trust – pages 49 and 50
	205-3	Communication and training about anti-corruption policies and procedures	16	10	Our Code of Conduct – page 49
301: Environmental Performance					
Energy	302	Management approach GRI 103: Management approach	7, 12, 13	8	Environment – who's in charge? – page 35 Governance, strategy and risk management (disclosures for the Taskforce on Climate-related Financial Disclosures), see Annual Report , pages 196–197
	302-1	Energy consumption within the organisation	7, 8, 11, 12, 13	8	Annual Report , carbon emissions statement 2019 Reducing energy use from our buildings and IT – page 38
	302-2	Energy consumption outside of the organisation	7, 8, 12, 13	8	Air travel and offsetting – page 39
	302-3	Energy intensity	7, 8, 12, 13	8	Our climate strategy – page 37
	302-4	Reduction of energy consumption	7, 8, 11, 12, 13		Reducing energy use from our buildings and IT – page 38
Emissions	302-5	Reductions in energy requirements of products and services	7, 8, 12, 13	8, 9	Value chain emissions – page 40
	305	Management approach GRI 103: Management approach	7, 13	8	Environment – who's in charge? – page 35 Governance, strategy and risk management (disclosures for the Taskforce on Climate-related Financial Disclosures), see Annual Report , pages 196–197
	305-1	Direct (Scope 1) GHG emissions	7, 13	8	Our climate strategy – page 37 Annual Report , carbon emissions statement 2019 Independent verification statement – page 57 This data is externally assured.
	305-2	Energy indirect (Scope 2) GHG emissions	7, 13	8	Our climate strategy – page 37 Annual Report , carbon emissions statement 2019 Independent verification statement – page 57 This data is externally assured.
	305-3	Other indirect (Scope 3) GHG emissions	7, 13	8	Our climate strategy – page 37 Annual Report , carbon emissions statement 2019 Value chain emissions – page 40 Independent verification statement – page 57 Data for business air travel is externally assured.
	305-4	GHG emissions intensity	7, 13	8	Our climate strategy – page 37 Annual Report , carbon emissions statement 2019
Effluents and Waste	305-5	Reduction of GHG emissions	7, 13	8, 9	Our climate strategy – page 37 Annual Report , carbon emissions statement 2019 Reducing energy use from our buildings and IT – page 38 Renewable energy – page 38
	306	Management approach GRI 103: Management approach	8, 12	8	Environment – who's in charge? – page 35
Supplier Environmental Assessment	306-2	Waste by type and disposal method	8, 12, 15	8	Waste and resources – page 41 Independent verification statement – page 57 Waste to recycling data is externally assured
	308	Management approach GRI 103: Management approach	12	8	Environment – who's in charge? – page 35 Supply chain – who's in charge? – page 43
	308-1	New suppliers that were screened using environmental criteria	12	8	Supplier selection – page 45
400: Social Performance	308-2	Negative environmental impacts in the supply chain and actions taken	12	8, 9	Value chain emissions – page 40
	401	Management approach GRI 103: Management approach	8		Attracting and retaining talent – who's in charge? – page 25
Employment	401-3	Parental leave	5, 8		Flexible working and parental leave – page 28

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
Occupational Health and Safety	403	Management approach GRI 103: Management approach	3, 8		Attracting and retaining talent – who's in charge? – page 25 Health, safety and wellbeing – page 33
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	3, 8		Health, safety and wellbeing – page 33 Health and safety data is externally assured.
Training and Education	404	Management approach GRI 103: Management approach	4, 8		Attracting and retaining talent – who's in charge? – page 25
	404-1	Average hours of training per year per employee	4, 8		Skills, training and development – page 27
	404-2	Programmes for upgrading employee skills and transition assistance programmes	4, 8		Skills, training and development – page 27 Internships and apprenticeships – page 27 Education partnerships – page 27
	404-3	Percentage of employees receiving regular performance and career development reviews	4		Skills, training and development – page 27
Diversity and Equal Opportunity	405	Management approach GRI 103: Management approach	5, 8, 10	6	Attracting and retaining talent – who's in charge? – page 25 Inclusion and diversity – pages 30-32
	405-1	Diversity of governance bodies and employees	5, 8, 10	6	Inclusion and diversity – Our data on age, gender and ethnic diversity is externally assured.
	405-2	Ratio of basic salary and remuneration of women to men	5, 8, 10	6	UK Gender Pay Gap report
Non-discrimination	405	Management approach GRI 103: Management approach	5, 8, 16	6	Attracting and retaining talent – who's in charge? – page 25 Inclusion and diversity – page 30-32
	406-1	Incidents of discrimination and corrective actions taken	5, 8, 16	6	Labour relations – page 29 We do not report separate data on this. Any cases involving allegations of discrimination against employees are included in the data on employment infringements.
Forced or Compulsory Labour	409	Management approach GRI 103: Management approach	8	1, 2, 4	Supply chain – who's in charge? – page 43 Modern Slavery Act Transparency Statement
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	8	1, 2, 4	Modern slavery – page 46 Modern Slavery Act Transparency Statement
Child Labour	408	Management approach GRI 103: Management approach	8	1, 2, 4	Supply chain – who's in charge? – page 43 Modern Slavery Act Transparency Statement
	408-1	Operations and suppliers at significant risk for incidents of child labour	8	1, 2, 4, 5	Sourcing standards – page 45
Human Rights Assessment	412	Management approach GRI 103: Management approach	8, 16	1, 2	Management and compliance – page 49 Supply chain – who's in charge? – page 43
	412-2	Employee training on human rights policies or procedures	8, 16	1, 2	Human rights – page 46 Human rights is included in our ethics training completed by all employees.
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	8, 16	1, 2	Sourcing standards – page 45
Supplier Social Assessment	414	Management approach GRI 103: Management approach	8	2	Supply chain – who's in charge? – page 43
	414-1	New suppliers that were screened using social criteria	8	2	Sourcing standards – page 45 Supplier selection – page 45
Public Policy	415	Management approach GRI 103: Management approach	16		Sustainability at the heart of our offer for clients – who's in charge? – page 14 Management and compliance – page 49
	415-1	Political contributions	16		Political contributions – page 50 Annual Report
Marketing and Labelling	417	Management approach GRI 103: Management approach	16		Sustainability at the heart of our offer for clients – who's in charge? – page 14 Management and compliance – page 49
	417-3	Incidents of non-compliance concerning marketing communications	12, 16		We do not currently report data in this area. Compliance with marketing standards – page 17
Customer Privacy	418	Management approach GRI 103: Management approach	16		Sustainability at the heart of our offer for clients – who's in charge? – page 14 Privacy policies and governance – page 51
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16		We do not currently report data in this area. Privacy and data ethics – page 51