

# OUR APPROACH TO SUSTAINABILITY















We combine creativity with our global scale to progress sustainability in our own business, for our clients and across our industry.


## ASSESSING MATERIALITY


We use a materiality process to ensure our sustainability strategy, investments and reporting focus on the topics of greatest importance and relevance to our business and stakeholders.

Our double materiality approach assesses ESG factors through an 'outside-in' lens (potential to affect our financial performance) and an 'inside-out' lens (our potential impact on society and the environment). The table (right) sets out the topics identified as material for WPP. These inform our ESG approach, focusing activity on the areas of greatest importance and relevance to our business and stakeholders. As materiality is dynamic, we monitor and adjust as needed. No changes were identified in 2025. In 2026, we will review our double materiality assessment against our evolved corporate strategy.

### MATERIAL ESG TOPICS

|   |   |
|---|---|
| <b>Corporate culture and business ethics (Social, pages 37-38; Policies, procedures and culture, pages 51-53)</b> |    |
| <b>Fraud, corruption and bribery (Policies, procedures and culture, pages 51-53)</b>                              |   |
| <b>Data privacy and security (AI and data governance, page 42)</b>  |   |
| <b>Equal treatment and opportunities for all employees (Social, pages 37-38)</b>                                  |    |
| <b>Operational greenhouse gas emissions (Environment, pages 33-36)</b>  |    |
| <b>Regulatory compliance (Policies, procedures and culture, pages 51-53)</b>                                      |   |
| <b>Responsible AI and technology use (AI and data governance, page 42)</b>  |    |
| <b>Responsible marketing and communications (Social, pages 37-38)</b>   |    |
| <b>Social and environmental impact of our client work (Social, pages 37-38)</b>                                   |    |
| <b>Supply chain greenhouse gas emissions (Environment, pages 33-36)</b>   |    |
| <b>Talent attraction, retention and development (Social, pages 37-38)</b>   |    |

 Indicates where a topic is material from a financial perspective

 Indicates where a topic is material from an impact perspective

## NON-FINANCIAL AND SUSTAINABILITY INFORMATION STATEMENT

This section outlines where to find details on the disclosure requirements under sections 414CA and 414CB of the Companies Act 2006, as amended by the Climate-related Financial Disclosure Regulations 2022. WPP's TCFD disclosure is consistent with nine of the 11 TCFD requirements, and partially consistent with two (see TCFD Statement from page 43 for further details). We have provided quantified progress against selected categories of Scope 3 emissions (see 'Environment' from page 33) where we have sufficiently robust and reliable data. With no financially material climate risk identified, we believe our TCFD disclosures sufficiently explain our approach; relevant information is referenced in our TCFD statement from page 43.

|                             | WPP POLICIES AND GUIDANCE   | RELEVANT PRINCIPAL RISK                |
|-----------------------------|---|--|
| Environmental matters       | <ul style="list-style-type: none"> <li>Environment (pages 33-36)</li> <li>TCFD statement (pages 43-48)</li> </ul> | ESG including regulatory and reporting |
| Employees                   | <ul style="list-style-type: none"> <li>People (pages 18-19)</li> <li>Social (pages 37-38)</li> </ul>              | People, culture and succession         |
| Social matters              | <ul style="list-style-type: none"> <li>Social (pages 37-38)</li> </ul>  | N/A                                    |
| Human rights                | <ul style="list-style-type: none"> <li>Human rights (page 41)</li> </ul>  | N/A                                    |
| Anti-bribery and corruption | <ul style="list-style-type: none"> <li>Policies, procedures and culture (pages 51-53)</li> </ul>                  | Regulatory                             |

## ADDITIONAL SUSTAINABILITY DISCLOSURES



Find further information about our sustainability strategy at [wpp.com/sustainabilityreport2025](http://wpp.com/sustainabilityreport2025), including:

**WPP Sustainability Reporting Criteria 2025**  
The basis of preparation for metrics subject to independent limited assurance

**ESG Data Book 2025**  
A summary of 2025 non-financial metrics, including environmental and social metrics and data on non-material ESG topics

**Reporting Standards Index**  
A summary of the locations of disclosure related to sustainability reporting frameworks

**Double Materiality Supplement**  
Further information on our approach to assessing double materiality

# SUSTAINABILITY AND OUR STRATEGY

By embedding sustainability across the business we can earn trust and deliver growth for our people, clients and partners.




● IN BRIEF:

Built on transparency and integrity, our sustainability approach empowers our people, clients and partners to navigate complex change, capture new opportunities and drive growth, even in times of disruption.

SUPPORTING WPP'S STRATEGIC OBJECTIVES:

- 1 Deliver superior growth for clients
- 2 Become a simpler, integrated company
- 3 Unlock the advantage of WPP Open
- 4 Create firm financial foundations for the future

## HOW OUR SUSTAINABILITY STRATEGY HELPS US EARN TRUST AND DELIVER GROWTH

|   | EARN TRUST  | DELIVER GROWTH   | DRIVE IMPACT   |
|---|---|--|--|
| <b>PEOPLE</b><br><br>1 2 3 4   | Build a culture where everyone is treated with dignity and respect<br><br>Ensure an inclusive working environment for all<br><br>Build energy-efficient campuses that make a positive contribution to local communities | Grow future skills and knowledge   | <ul style="list-style-type: none"> <li>- 196,000+ Future Readiness Academies lessons completed by 47,000+ unique users to date</li> <li>- 42%<sup>1</sup> of executive leaders' and 55% of senior managers are women (2024: 42% and 54%)</li> <li>- Nearly 40,000 people participated in our People Pulse, our new employee engagement survey</li> </ul>   |
| <b>CLIENTS</b><br><br>1 2 3 4  | Ensure fairness and high standards across our work, including AI, privacy and data ethics<br><br>Reduce Scope 1 and 2 emissions by 84% by 2025 and Scope 3 emissions by 50% by 2030 <sup>2</sup>                        | Support our clients as they deliver their emissions reduction and wider sustainability goals | <ul style="list-style-type: none"> <li>- 89% absolute reduction in tCO<sub>2</sub>e emissions (Scope 1 and 2) since 2019, exceeding our science-based target</li> <li>- 17% reduction in media emissions since 2019</li> <li>- 82% of top 50 clients have set or committed to set science-based carbon reduction targets (2024: 82%)</li> <li>- 71,000 WPP Open monthly active users (2024: 33,000)</li> </ul> |
| <b>PARTNERS</b><br><br>1 2 3 4 | Ensure our sustainability commitments and principles are upheld across our value chain  | Drive positive impact through our work, external partnerships and initiatives                | <ul style="list-style-type: none"> <li>- 52% of our carbon-strategic suppliers have set science-based carbon reduction targets</li> <li>- £28.9 million total social contribution, including cash donations, pro bono work and free media space (2024: £26.9 million)</li> </ul>   |

We have achieved our first near-term carbon reduction target. In 2026 we will update our carbon commitments, introducing long-term commitments for the first time, and review our sustainability strategy to ensure it continues to support our broader corporate strategy.

<sup>1</sup> In line with the FTSE Women Leaders Review, the independent, business-led framework supported by the UK government. Executive leadership roles are defined as the Board and executive leadership population (see WPP Sustainability Reporting Criteria 2025)  
<sup>2</sup> Against a 2019 baseline

Selected metrics marked with this symbol have been subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended 31 December 2025. For PwC's 2025 Limited Assurance Report and the WPP Sustainability Reporting Criteria 2025, see [wpp.com/sustainabilityreport2025](http://wpp.com/sustainabilityreport2025)

# ENVIRONMENT

A targeted approach to emissions reduction.



● IN BRIEF:

This section sets out how we are decarbonising our business and supply chain while supporting our clients' carbon reduction efforts.

**OUR CLIMATE STRATEGY**

We continue to focus on reducing carbon emissions in line with the Paris Agreement's goal of limiting global warming to 1.5°C.

89%

reduction in absolute Scope 1 and 2 emissions since our 2019 baseline, exceeding our 2025 target of 84%, and a 42% reduction year-on-year

100%

electricity purchased from renewable sources for the first time, in line with RE100<sup>1</sup>

In 2026 we will update our Scope 1, 2 and 3 carbon reduction targets, introducing long-term commitments, consistent with the Science Based Target initiative's (SBTi) Corporate Net Zero Standard.

**NEAR-TERM TARGETS:**

- **ACHIEVED:** 84% absolute Scope 1 and 2 emissions reduction by 2025<sup>2</sup>
- **IN PROGRESS:** 50% absolute Scope 3 emissions reduction (including emissions from media buying and production) by 2030<sup>2</sup>

Targets verified by the SBTi.

We are implementing detailed, executive-sponsored emissions reduction strategies across our five delivery streams: workspaces, enterprise technology, procurement, media and production. Our Net Zero Leadership Group, which brings these sponsors together, oversees progress.

**REDUCING SCOPE 1 AND 2 EMISSIONS**

We've exceeded our target to reduce absolute Scope 1 and 2 carbon emissions by 84% from a 2019 baseline, driven by:

- 100%<sup>1</sup> electricity purchased from renewable sources in line with RE100 (2024: 93%)
- 74% centrally leased company cars now electric or hybrid (2024: 63%)
- Improved energy efficiency through our campus programme, moving our people into fewer, more efficient buildings

With such a substantial reduction in our Scope 1 and 2 emissions, the composition of our footprint will change. For example, the refrigerant gases used to cool our buildings – immaterial in 2021 when we set our 2025 reduction target – have become material based on our initial assessment and will be included in our updated Scope 1 emissions total, to be disclosed later in 2026.

**REDUCING SCOPE 3 EMISSIONS**

Our supply chain makes up the overwhelming majority of our total emissions. So, engaging our vendors is critical in reducing emissions.

We are improving how we measure emissions in our supply chain so we can focus our efforts where they will have most impact, for example by centralising data sources, enhancing modelling techniques and automating data feeds. In 2025 we engaged Watershed, an enterprise sustainability platform, to continue to strengthen emissions data quality and coverage. In 2026 we will update our Scope 3 emissions total and baseline to reflect these improvements and the evolution of our operating model.

**ENVIRONMENT SPOTLIGHT: WPP CAMPUSES**

Our campus strategy focuses on repurposing old, iconic buildings, reusing as much of the original structure and fittings as we can to retain embodied carbon and limit impact. At One Southwark Bridge (above), our newest London office, we retained almost 75% of the original structure, saving around 60% of the embodied carbon compared with demolishing and rebuilding. The building achieved BREEAM Outstanding certification (awarded to around 1% of certified new construction projects) in recognition of the highly sustainable design, cutting-edge technologies and innovative practices that minimise environmental impact and waste while promoting biodiversity.

Our supply chain emissions are concentrated across a small number of suppliers and media vendors:

- Our top 50 media vendors account for around two-thirds of media spend
- Half (52%) of our carbon-strategic suppliers have set science-based carbon reduction targets

Where we are able to gather detailed vendor-level data, we have seen emissions reductions track with our 2030 carbon reduction target. For example:

- Air travel: emissions decreased by 60% compared to 2019
- Media buying: 17% emissions reduction since 2019

A priority for 2026 is to increase the proportion of granular supplier-level data across all emissions categories, using our new Watershed tool.

<sup>1</sup> Exclusions applied to our target boundary for the first time in line with RE100 criteria (see page 49)

<sup>2</sup> Against a 2019 baseline

Selected metrics marked with this symbol have been subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended

31 December 2025. For PwC's 2025 Limited Assurance Report and the WPP Sustainability Reporting Criteria 2025, see [wpp.com/sustainabilityreport2025](http://wpp.com/sustainabilityreport2025).

**SCOPE 3 EMISSIONS REDUCTION IN 2025**

**PROCUREMENT**

- The products and services we procure to support our day-to-day operations (indirect procurement) generate 13% of our 2019 baseline Scope 3 footprint
- We have assessed the maturity of our 64 carbon-strategic suppliers' emissions reduction plans and launched an outreach and engagement plan to encourage adoption of renewable energy use and carbon reduction targets
- Our supply chain engagement programme was awarded an A- rating in CDP's Supplier Engagement Assessment, which recognises leadership and best practice

52%

of carbon-strategic suppliers have set science-based carbon reduction targets

**ENTERPRISE TECHNOLOGY**

- The technology we use, from data centres to laptops, generates 6% of our 2019 baseline Scope 3 footprint
- We are replacing older, less efficient hardware with more modern, agile, demand-led cloud-based solutions, reducing the carbon intensity of day-to-day processes. In 2025 we decommissioned 1,100+ servers from our on-premise estate

1,100+

on-premise servers decommissioned in 2025

**MEDIA**

- Emissions from media buying generate 54% of our 2019 baseline Scope 3 carbon footprint
- We were the first among our peers to include emissions associated with media placement (more than half our supply chain emissions) in our science-based reduction targets
- We continue to explore new ways to estimate, optimise and reduce emissions (see Capability Spotlight below)

17%

reduction in media emissions since 2019, driven by the progress of our top 20 media vendors

**PRODUCTION**

- Emissions generated by filming ads and producing content on behalf of clients account for 14% of our 2019 baseline Scope 3 carbon footprint
- Unlocking agility and efficiency: WPP Production consolidates our production resources to connect talent and enhance operational efficiency across all markets
- Innovating the future of content: We leverage cutting-edge technologies - including advanced AI, virtual production and sustainable practices - to generate premium content more efficiently and at scale, allowing clients to talk to every audience, in every channel, at every moment
- Our production playbook helps guide decision-making before, during and after shoots, directing teams to the right technology and approach to create the desired client requirements with the lowest carbon footprint
- Our suite of production tools, housed within WPP Open, empowers creative teams to streamline and automate the creation of text, images and video. Sophisticated AI-driven tools support the reuse of existing assets over new origination, further reducing our environmental impact

80%+

average reduction in CO<sub>2</sub>e in AI-enabled vs traditional shoots<sup>1</sup>

**SUPPORTING CLIENTS' EMISSIONS REDUCTION**

4 in 5

of our 50 largest clients have set, or are committed to setting, science-based carbon reduction targets

Clients look to us to help them find and scale solutions as they reduce their emissions and respond to the impacts of climate change. In response, we continue to create innovative campaigns that help clients deliver on their own commitments, access new consumer markets and respond to evolving consumer and stakeholder expectations.

Our Green Claims Guide and training, which is available to all employees through our Sustainability Academy, and to clients in potentially high-risk sectors, provides principles and practical tips for making effective green claims that are not misleading in any way (see page 38).

**OFFSETTING**

The first step to limiting emissions is to reduce our total footprint as far as possible. In 2026, we aim to set our first long-term emissions reduction target and update our net zero commitment, consistent with the SBTi Corporate Net Zero Standard.

Our Environment Policy sets out how we manage the cost and quality of the carbon credits we buy to offset emissions we cannot avoid.

 [Read our Environment Policy at wpp.com/sustainabilitypolicies](http://wpp.com/sustainabilitypolicies)

**CAPABILITY SPOTLIGHT: GREEN MEDIA PLANNING**

19%

EMISSIONS SAVINGS (VS STANDARD DIGITAL DELIVERY)

EssenceMediacom and the world's most visited job site, Indeed, set out to tackle a challenge: is it possible to cut digital carbon emissions without cutting results?

EssenceMediacom built an adaptive media model that combines real-time energy grid data, weather patterns and media signals to automatically adjust campaign delivery.

When carbon intensity is high, campaigns pause. When energy is cleaner, they resume: achieving smarter, lower-emission delivery without compromising visibility or ROI.

**RESULTS:**

- 17%+ return on ad spend
- 2025 Ad Net Zero award, Best Practice in Sustainable Media Planning

<sup>1</sup> Based on a sample of four virtual production campaigns. Traditional production methods calculated using the AdGreen carbon calculator and based on representative past activity data for similar campaigns



**CAPABILITY SPOTLIGHT:  
AI AND SUSTAINABILITY**

AI is transforming how we work at pace and scale. It's already unlocking efficiencies and helping cut emissions. WPP Open automates daily tasks, breaks down silos, prevents duplicate work and reduces waste, delivering faster, more effective creative work. Using AI-enhanced production lets us make hyper-realistic, scalable content without the need for as many physical shoots or travel.

But these benefits must be weighed against the rising energy and water consumption, and associated emissions, needed to power AI. As part of our commitment to responsible AI development and use, we are working to understand and manage these environmental impacts, continually looking to make our AI technologies and products more energy efficient. WPP Open and our enterprise technology form part of our Scope 3 emissions. We partner with world-leading cloud providers who operate global data centres that are benchmarks in design, cooling, and low-carbon energy and power management, helping us decarbonise our supply chain faster and more effectively than we could on our own.

How we use AI matters too. Our production playbook helps teams pick the right technology and approach for clients' needs while minimising carbon emissions. More than 71,000 employees use WPP Open each month; our Future Readiness Academies equip them with the knowledge and skills they need to navigate the complexities of AI and apply it responsibly, ethically and efficiently.

➔ [Read more on responsible AI development and use on page 42](#)

**CARBON EMISSIONS REDUCTION IN 2025**

| Metric                                       | Why it matters  | 2025   | 2024  |
|--|---|--|---|
| <b>Scope 1 emissions</b>                     | Shows how our buildings and company cars contribute to emissions  | 7,138 tCO <sub>2</sub> e <sup>1</sup>          | 9,629 tCO <sub>2</sub> e                                    |
| <b>Scope 2 market-based emissions</b>        | Shows how purchasing renewable electricity reduces emissions  | 2,416 tCO <sub>2</sub> e <sup>2</sup>          | 6,920 tCO <sub>2</sub> e <sup>2</sup>                       |
| <b>Scope 2 location-based emissions</b>      | Shows how energy-reduction initiatives reduce emissions   | 45,737 tCO <sub>2</sub> e <sup>2</sup>         | 55,972 tCO <sub>2</sub> e <sup>2</sup>                      |
| <b>Headcount intensity</b>                   | Tracks how we are decoupling carbon emissions from growth over time   | 0.10 tCO <sub>2</sub> e/person                 | 0.15 tCO <sub>2</sub> e/person <sup>2</sup>                 |
| <b>Revenue intensity</b>                     |   | 0.71 tCO <sub>2</sub> e per £1 million revenue | 1.12 tCO <sub>2</sub> e per £1 million revenue <sup>2</sup> |
| <b>Scope 3 business air travel emissions</b> | A small proportion (about 3%) of our baseline carbon footprint but important as an emissions category over which we have more control | 49,528 tCO <sub>2</sub> e <sup>3</sup>         | 76,757 tCO <sub>2</sub> e <sup>2</sup>                      |

<sup>1</sup> Subtotal of 5,267 tCO<sub>2</sub>e<sup>2</sup> (74% of our total Scope 1 emissions footprint) has been subject to independent limited assurance procedures by PwC. Scope 1 emissions not subject to these assurance procedures relate to locally contracted company cars, for which emissions have been estimated. Scope 1 emissions for 2025 do not include emissions from refrigerant gases

<sup>2</sup> 2024 business air travel and heat and steam restated (see page 49)

<sup>3</sup> Business air travel emissions from centrally contracted flights account for 36,781 tCO<sub>2</sub>e<sup>2</sup> and have been subject to independent limited assurance by PwC. These account for 125 million miles travelled<sup>2</sup>, equivalent to 74% of air travel emissions. The non-assured balance relates to flights booked outside our centralised systems

<sup>2</sup> Selected metrics marked with this symbol have been subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended 31 December 2025. For PwC's 2025 Limited Assurance Report and the WPP Sustainability Reporting Criteria 2025, see [wpp.com/sustainabilityreport2025](http://wpp.com/sustainabilityreport2025)

37%

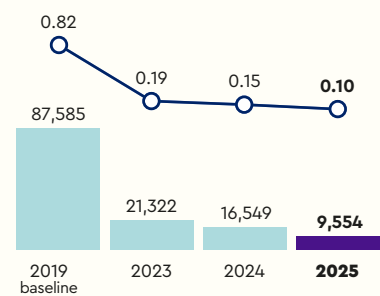
reduction in revenue intensity year-on-year and 89% since our 2019 baseline

37%

reduction in headcount intensity year-on-year and 88% since our 2019 baseline

We are recalculating our baseline carbon emissions in line with SBTi guidelines and to reflect how our progress in reducing emissions, along with changes across our business since 2019, have altered the composition of our carbon footprint. We aim to publish an updated baseline, along with updated emissions reduction targets, in 2026.

**MARKET-BASED SCOPE 1 AND 2 EMISSIONS PROGRESS<sup>2</sup>**



● Scope 1 and 2 (tCO<sub>2</sub>e)  
— Scope 1 and 2 per person (tCO<sub>2</sub>e/person)

**Scope 3 emissions:** we include full Scope 3 emissions data in our ESG Data Book 2025 and in our CDP Climate Change submission (see [cdp.net](http://cdp.net)).

## DECARBONISING OUR BUSINESS

Having achieved our initial carbon target, our focus now turns to Scope 3 emissions. Our refined decarbonisation strategy, centred on three priority areas (below), integrates our new operating model (page 12) and active supply chain engagement to accelerate progress by simplifying operations and our client offer. Our five core delivery streams (workplaces, procurement, technology, media, production) remain crucial, targeting the largest contributors to our footprint. Executive-sponsored roadmaps, bolstered by cross-cutting accelerators, will drive these reductions.

➔ [Read about progress in 2025 on pages 33-35](#)

### BUSINESS TRANSFORMATION



Simpler business to drive efficiency and reduce emissions

#### PROCESS AND GOVERNANCE

Enhance scale and reach of decarbonisation programmes across our operations and client-offer

#### TECHNOLOGY

Reduce emissions across our technology infrastructure and assets while optimising emissions-reducing opportunities of AI

#### WORKPLACES

Build world-class campuses resilient to changing environmental risks and business needs while maintaining low Scope 1 and 2 emissions profile

SCOPES 1, 2 & 3

DELIVERY STREAMS:



### SUPPLY CHAIN ENGAGEMENT



Targeted supply chain engagement to promote resilience and reduce emissions

#### SUPPLY CHAIN OPTIMISATION

Streamline supply chain and explore technology opportunities to lower media and production carbon footprint

#### ENGAGEMENT

Encourage and support partners, carbon-strategic suppliers and vendors to quantify and reduce emissions across the marketing value chain

#### RESILIENCE

Integrate ESG across the procurement life cycle to maximise supply chain resilience

SCOPE 3

DELIVERY STREAMS:



### LOWER-CARBON PRODUCTS AND SERVICES



Integrated client offer powered by data and AI to optimise performance and carbon efficiencies

#### TECHNOLOGY

Embed sustainability-led products and services into WPP Open to deliver world-class client solutions

#### MEDIA

Optimise performance of media for clients while reducing emissions

#### PRODUCTION

Invest in integrated production capabilities and virtual production technologies to better serve client needs while reducing emissions

SCOPE 3 AND BEYOND

DELIVERY STREAMS:



#### ACCELERATED BY:

##### BETTER DATA

Improved data accuracy, quality and coverage across Scopes 1, 2 and 3

##### SKILLS

Equip our people and suppliers with the required knowledge and skills

##### ENGAGEMENT

Engage internal and external stakeholders to adopt, adapt and innovate to drive progress

##### FINANCING

Sustainability-linked finance, including planned financing for decarbonising and offsetting

##### GOVERNANCE

Embed mechanisms to support and monitor delivery, including clear accountability

#### EXTERNAL FACTORS:

##### REGULATION

Government incentives, eg for decarbonisation of infrastructure

##### INFRASTRUCTURE

Decarbonisation of national and regional electricity grids on which our campuses, data centres and supply chain depend

##### IMPROVED DATA

Improvement in coverage and quality of emissions data with timely availability of verified supplier emissions data

##### ACCOUNTING STANDARDS

Cross-industry standardisation of emissions measurement eg for services including media and production

##### TECHNOLOGY AND INNOVATION

Harness new technologies to identify and deliver novel emissions-reduction opportunities

##### SUPPLIER DECARBONISATION

Decarbonisation across our supply chain, particularly among carbon-strategic suppliers and media vendors

DELIVERY STREAMS:



WORKPLACES



PROCUREMENT



TECHNOLOGY



MEDIA



PRODUCTION

# SOCIAL

An inclusive, dynamic culture is fundamental to WPP's success – for our people, communities and clients alike.

## ● IN BRIEF:

This section demonstrates how we support our people, act ethically and use our creativity to bring about change through our client work and in our communities.

### EMPLOYEE ENGAGEMENT

Against a backdrop of challenging performance and structural change across the business, 2025 was a difficult year for many of our people – a situation reflected in our negative employee net promoter score (how likely people are to recommend working here). This clearly indicates a need for improvement, and we've committed to listening better and acting faster in response to staff feedback.

Improved communication channels include the Download – monthly video updates from CEO Cindy Rose – alongside regular global Townhalls. We also launched People Pulse: a short, focused survey replacing our longer annual questionnaire. Nearly 40,000 people participated, directly shaping our immediate priorities: clearer communication, defined career pathways, and accelerated practical AI skills.

In 2026 we're partnering with CultureAmp to create shorter, more frequent 'pulses' on AI, clients and people, ensuring we respond swiftly to what matters most to our teams.

### INVESTING IN OUR PEOPLE: GROWTH AND OPPORTUNITY

To help nurture a culture that attracts and retains the industry's best talent, we are investing in expanding our career growth opportunities, particularly in leadership and AI.

We're boosting skills and development through:

- **Future Readiness Academies:** open to all, this platform offers an ever-growing library of on-demand training, including cutting-edge AI skills. More than 47,000 unique users have completed over 196,000 lessons to date

- **AI bootcamps for executives:** more than 300 leaders have been trained through intensive programmes led by Edifai
- **New leadership programmes:** we've launched a WPP-wide Leadership Academy and Ascent, a nine-month programme supporting mid-level leaders in the US
- **Digital AI Coach 'Nadia':** rolled out across WPP HQ, VML and WPP Production, with full deployment across WPP in 2026. Nadia will be available 24/7 to help our people prepare for meetings, set goals, strengthen their leadership capabilities and much more

### INCLUSION AND IMPACT

We are committed to ensuring equal opportunity across WPP, helping us create a vibrant workplace that is representative of the communities in which we operate and the consumers our clients wish to reach.

→ [Read more on Representation on page 38](#)

Our Code of Business Conduct applies to everyone at WPP and sets out our commitment to select and promote people without discrimination. We have initiatives in place to create a culture of belonging:

- **Training:** employees at all levels received Inclusion as a Skill training, learning and practising the behaviours needed to develop as inclusive leaders, while members of our Inclusion & Impact team joined Demystifying Neurodiversity workshops
- **Employee community groups:** in December we hosted workshops for leaders of our 150 vibrant employee community groups to share best practices and plan for 2026 programming
- **Making Space:** our WPP-wide initiative to showcase diverse perspectives hosted a range of events in 2025, including Olympic swimmer Tom Daley discussing overcoming adversity, and Paralympic footballer Hitesh Ramchandani discussing cerebral palsy and living a life of purpose
- **Earth Day:** in April teams across 45 locations marked Earth Day through more than 120 events to take collective action around sustainability and climate change

We also run Inclusively, a community and job platform for disabled and neurodivergent professionals, support The ONE Club for



Creativity, a global nonprofit championing diversity in advertising, and are part of the Business Disability Forum, providing resources for accessible campaigns, plus specialist groups on recruitment and neurodiversity.

### WELLBEING

Our Global Employee Assistance Programme supports the physical, mental and emotional health and wellbeing of our employees and their dependents. To help create a more supportive culture across WPP, we recently enhanced the programme with features including: free therapy sessions and confidential counselling 24/7; guided meditation and self-care tools; stress, anxiety and relationship resources; financial planning and budgeting support; and crisis care and trauma support. We will roll out mental health training for leaders and managers in 2026.

### BENEFITS

Benefits vary by market, and typically include retirement savings plans, employee assistance schemes, life assurance, and health and wellbeing programmes. We continue to harmonise our benefits across WPP.

→ [Read more on compensation, including the CEO pay ratio, in the Compensation Committee Report from page 93](#)

### AGENCY RESTRUCTURES

We made around 6,500 redundancies as we merged and restructured some agencies. We consulted with employees as appropriate and supported those affected. Through our career explorer we aim to ensure any open roles are filled by current employees before recruiting externally.

### RESPONSIBLE ENGAGEMENT

We are committed to integrity and honesty in all our work. We adhere to the highest regulatory standards, never undertaking assignments intended to mislead or deceive. This commitment underpins robust compliance across ethics, human rights, privacy and data security, reinforced by our Code of Business Conduct and mandatory ethics training. All agency work also undergoes rigorous copy-checking and legal clearance before publication.

### REPRESENTATION

We are committed to achieving gender parity at all levels of the business.

42%<sup>1</sup>

executive leaders are women<sup>1</sup>  
(2024: 42%)

#### GENDER

Executive leaders<sup>1</sup>

|             |             |                   |
|-------------|-------------|-------------------|
| 42% (1,066) | 58% (1,496) | 2025 <sup>2</sup> |
| 42% (1,458) | 58% (2,037) | 2024              |

Senior managers

|              |             |      |
|--------------|-------------|------|
| 55% (12,093) | 45% (9,737) | 2025 |
| 54% (10,657) | 46% (9,189) | 2024 |

All other employees

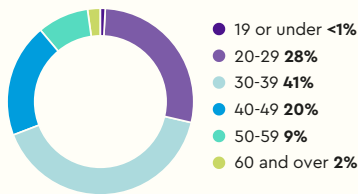
|              |              |      |
|--------------|--------------|------|
| 57% (41,915) | 43% (31,267) | 2025 |
| 58% (48,244) | 42% (35,476) | 2024 |

Total employees

|              |              |                   |
|--------------|--------------|-------------------|
| 56% (55,074) | 44% (42,500) | 2025 <sup>2</sup> |
| 56% (60,359) | 44% (46,702) | 2024              |

● Female ● Male

#### AGE<sup>2</sup>



These charts exclude a small proportion where gender or age is unknown or undisclosed. In 2025, these accounted for less than 1%.

### EVOLVING OUR DISCLOSURES

In the past, we've relied on manual processes to collect people data, with no common system across WPP. We are streamlining our global systems and using tools including Workday to collect, track and report people data more effectively. In 2025, 85% of data came from centralised data sources (2024: 22%), substantially increasing the proportion of seniority data classified using a consistent, centralised methodology.

[Read WPP Sustainability Reporting Criteria 2025 wpp.com/sustainabilityreport2025](https://wpp.com/sustainabilityreport2025)

Accepting new assignments: a strict, multi-layered process governs how we engage with new assignments and clients:

- **Global Risk Committees:** every agency maintains a CEO-chaired committee for comprehensive risk understanding across all businesses and markets (refer to our Risk Governance Framework on page 50)
- **Assignment Acceptance Policy and Framework:** this mandatory framework for our agencies includes:
  - **due diligence:** clear guidance on conducting additional due diligence for all client sectors and types of work
  - **escalation:** specific categories of work require consideration by agency risk committees or direct escalation to WPP for review

**Green claims:** our Green Claims Guide contains principles and practical tips for making effective green claims that are not misleading in any way. Our people can access training through our Sustainability Academy and our refreshed mandatory ethics training. The Guide is complemented by a legal toolkit which is incorporated into legal clearance processes.

### SUPPORTING OUR CLIENTS' GOALS

We create innovative, impactful campaigns that are sustainable by design, helping clients deliver on their own commitments, access new markets and respond to evolving consumer and stakeholder expectations. For example, Wavemaker UK applies carbon reduction strategies to all client media plans as standard, unless clients choose to opt out.

Ahead of Super Bowl LX, VML and WPP Media created the moving Sticky Note campaign for the Blue Square Alliance Against Hate. The Blue Square concept, a powerful symbol showing how a simple act of empathy can stand up to all forms of hate, was created by VML in 2022 and has since been amplified as a global symbol of solidarity.

We like to look at things differently too. The use of sounds and acoustics have been the driving force of some of our most innovative campaigns. For example, in partnership with the Museum for the United Nations and Spotify, AKQA's Sounds Right turned nature into a royalty-earning artist. By listening to music on streaming platforms featuring sounds such as ocean waves and birdsong, fans can channel royalties directly into frontline conservation projects. Already, \$225,000 has been committed to Indigenous-led conservation in the Tropical Andes.

### SUPPORTING OUR COMMUNITIES

We believe in using our skills, scale and voice to support healthy, inclusive communities. We have a long tradition of pro bono work covering a range of issues from the arts to conservation, health to human rights. In 2025, WPP media agencies negotiated free media space worth £21.7 million (2024: £17.8 million) on behalf of pro bono clients.

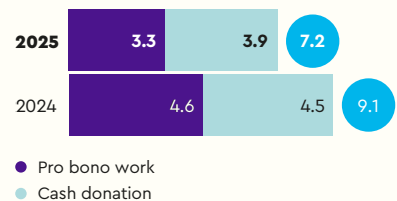
Our established Foundations and network of Green Teams around the world provide a dynamic platform for our people to act on causes they care about. The VML Foundation, established more than 20 years ago, brings VML people together once a year to down work tools and raise funds for charity. It has raised over \$3.5 million since it began. VML took top spot in the 2025 ACT Good Report, which recognises the most impactful work in support of social and environmental causes around the world.

### WHAT WE GAVE IN 2025 (£M)

£28.9m

total social contribution<sup>2</sup>  
(2024: £26.9 million)

### COMBINED SOCIAL INVESTMENT



<sup>1</sup> In line with the FTSE Women Leaders Review. Executive leaders are defined as the Board and executive leadership population (see WPP Sustainability Reporting Criteria 2025)  
<sup>2</sup> Taking into account pro bono work, cash donations and free media space. See our online ESG Data Book 2025 for a detailed breakdown  
<sup>3</sup> Selected metrics marked with this symbol have been subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended 31 December 2025. For PwC's 2025 Limited Assurance Report and the WPP Sustainability Reporting Criteria 2025, see wpp.com/sustainabilityreport2025

# GOVERNANCE

The foundation of our integrity, accountability and long-term value.

● IN BRIEF:

This section demonstrates how our robust governance frameworks uphold ethical standards, ensure compliance and strategically guide WPP's decisions for sustainable and responsible growth.

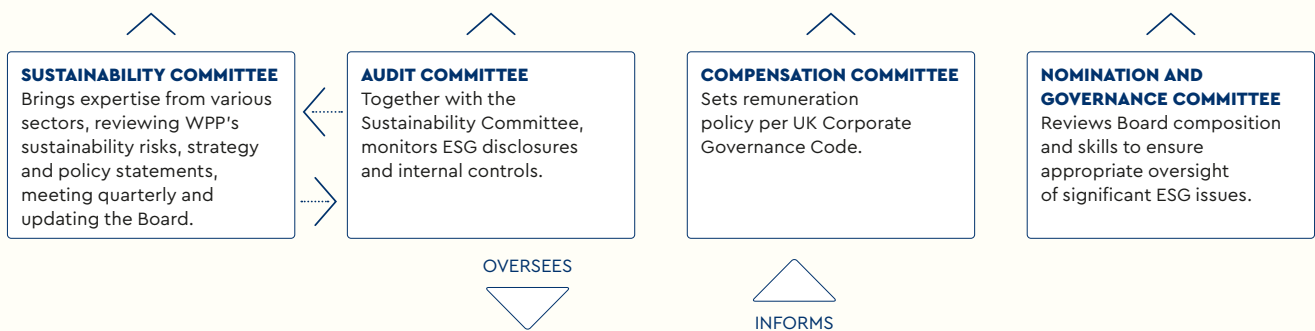
➔ For further information see Corporate Governance from page 63

## SUSTAINABILITY GOVERNANCE MODEL<sup>1</sup>

### BOARD OVERSIGHT

#### THE BOARD

Responsible for the overall long-term success of WPP and for overseeing the mission, values and culture and strategic direction, including on sustainability. The Board takes sustainability matters (including climate change), where identified as relevant by management, into account when overseeing major decisions as set out in WPP Matters Reserved for the Board (available on wpp.com). It approves sustainability policies before release. The Board is supported by Committees in its oversight of corporate responsibility, sustainability, ESG and related reputational matters.



### EXECUTIVE RESPONSIBILITY

#### EXECUTIVE COMMITTEE

Supports the CEO in discharging her duties and is collectively responsible for implementing strategy, including sustainability strategy, ensuring consistent execution and embedding the Company's culture and values.

#### DISCLOSURE COMMITTEE

Ensures Group disclosures – including those related to ESG – are accurate and timely, and reviews disclosure controls.

#### RISK COMMITTEE

Assists the Board and Audit Committee by overseeing compliance with laws, regulations and internal policies, focusing on the effectiveness of WPP's compliance framework and any emerging risks, including those related to sustainability and ESG factors.

### MANAGEMENT AND DELIVERY

#### CHIEF SUSTAINABILITY OFFICER

The Chief Sustainability Officer has overall operational responsibility for sustainability, supported by a specialist sustainability team.

#### LEADERSHIP WORKING GROUPS

Cross-functional leadership working groups including an ESG Working Group and Net Zero Leadership Group drive progress against sustainability strategy and ensure compliance with regulations. These teams coordinate briefings, meetings and status updates, monitor performance metrics and report annually to executive and Board committees.

#### HQ FUNCTIONS

Manage sustainability impacts relevant to their area of management.

#### AGENCIES

Are required to follow a structured policy framework – including the Sustainability Policy and Code of Business Conduct – and submit annual performance reports.

<sup>1</sup> References to sustainability and ESG are inclusive of the climate change issues identified as relevant to WPP in the TCFD statement (see pages 43-48)


**STAKEHOLDER ENGAGEMENT**

By actively engaging with stakeholders including our people, clients, suppliers and shareholders, we gain valuable feedback that sharpens our understanding of sustainability risks and opportunities, benefiting both WPP and our clients. Much of this dialogue happens organically, woven into everyday business exchanges.

Our extensive investor relations programme includes open conversations on ESG, complemented by continuous engagement with ESG rating agencies and benchmarking organisations (wpp.com/sustainabilityreport2025).

And our commitment is more than just words: our \$2.5 billion revolving credit facility directly ties our financing to specific sustainability metrics, as we continue to embed carbon reduction targets and broader sustainability commitments into our financing arrangements.

**SUSTAINABILITY ASSURANCE**

ESG data included in this Annual Report is for the calendar year 2025 and covers all subsidiaries of the Company. The selected ESG performance metrics marked with the symbol  throughout this report have been subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended 31 December 2025 in accordance with International Standard on Assurance Engagements 3000 (revised) and, in respect of greenhouse gas emissions data, International Standard on Assurance Engagements 3410, issued by both the International Auditing and Assurance Standards Board.

**DATA QUALITY**

We continue to evolve our ESG reporting to meet our obligations in a rapidly formalising ESG landscape.

We have restated 2024 carbon emissions totals for two categories – heat and steam and business air travel – to reflect material errors identified as we strengthen emissions data quality and coverage. See page 49 for further information. To prevent recurrence, in 2026 we will work to enhance energy reporting training for campus workplace

managers. Our travel management companies have already put new processes in place.

We continue to strengthen how we validate data and detect errors, for example through the implementation of Watershed (an enterprise sustainability platform), and are improving both the completeness and accuracy of our reporting.

 **A copy of PwC's report and our Reporting Criteria are available at [wpp.com/sustainabilityreport2025](https://wpp.com/sustainabilityreport2025)**

**NON-MATERIAL DISCLOSURES**

The results of our double materiality assessment are reshaping some of the topics that are considered for inclusion in WPP's sustainability reporting. We will continue to disclose information on topics that fall below our materiality threshold (including health and safety, country-level people metrics and waste) through our annual ESG Data Book and through ESG rating platforms including CDP, EcoVadis and SEDEX.

 **Read our ESG Data Book 2025 at [wpp.com/sustainabilityreport2025](https://wpp.com/sustainabilityreport2025)**

**POLICIES**

We set a clear policy framework, which our agencies are required to follow:

|  |   |
|--|---|
| <b>ASSIGNMENT ACCEPTANCE POLICY AND FRAMEWORK</b>  | Guides our leaders and people on additional due diligence in relation to clients and any work we are asked to undertake.  |
| <b>CIRCULAR ECONOMY PLASTICS POLICY</b>            | Outlines our commitment to tackling pollution from single-use plastics through the phase-out of single-use plastics in our offices, and in tandem with our partners and clients.  |
| <b>CODE OF BUSINESS CONDUCT</b>                    | Sets out our responsibilities to our people, partners and shareholders to act ethically, legally and with integrity.  |
| <b>CODE OF BUSINESS CONDUCT – SUPPLIER VERSION</b> | Sets out our expectations that our suppliers act ethically, legally and with integrity.   |
| <b>DISABILITY POLICY</b>                           | Sets out our commitment to offering equal opportunities for all employees, regardless of whether or not they have a disability.   |
| <b>ENVIRONMENT POLICY</b>                          | Applies to the direct and indirect material environmental impacts of carbon emissions, energy use, waste disposal and resource use relating to our direct operations and supply network.  |
| <b>GREEN CLAIMS GUIDE</b>                          | Provides principles and practical tips for making effective green claims that are not misleading; complemented by a legal toolkit incorporated into our legal clearance process; a client version of the Guide is also available. |
| <b>HUMAN RIGHTS POLICY STATEMENT</b>               | Reflects international standards and principles, including the International Bill of Human Rights and the UN Guiding Principles on Business and Human Rights.   |
| <b>POLITICAL ACTIVITIES AND ENGAGEMENT POLICY</b>  | Commits us to act ethically in all aspects of our business and to maintaining the highest standards of honesty and integrity.   |
| <b>SUSTAINABILITY POLICY</b>                       | Sets out our values, commitments and further policies and frameworks to give us a balanced focus across environmental, social and governance issues.  |

**MANAGING SUPPLY CHAIN RISK**

WPP operates a complex and dynamic supply chain of around 70,000 global suppliers.

We carry out due diligence to help us select suppliers that meet our requirements when it comes to doing business responsibly, and to identify and mitigate potential risks before entering into a business relationship. Our Human Rights Officer – a new role created in 2025 – monitors and reviews due diligence implementation, such as our annual risk assessments, and develops relevant methodological approaches.

All suppliers are asked to sign WPP’s Code of Business Conduct or demonstrate equivalent policies as a pre-condition to engagement, extending these requirements to their own supply chains. These include evidencing social responsibility and anti-discrimination in their cultures, behaviours and attitudes.

**HUMAN RIGHTS SPOTLIGHT: REDUCING VULNERABILITY THROUGH FAIR PAY**

In the UK, the Living Wage Foundation estimates that one in six jobs pay below the real Living Wage rate, calculated to meet the cost of living. Almost six in ten low-paid workers reported skipping meals, turning off heating, falling behind on bills or taking out a pay-day loan in the past year to make ends meet.<sup>1</sup>

WPP is an accredited Living Wage employer. Across our UK operations all of our people and on-site contractors, including cleaning, catering and security workers, are paid the real Living Wage or higher. This commitment helps protect workers at higher risk of in-work poverty.



We include a right-to-audit provision in supplier documentation and/or standard terms and conditions of contract.

➔ **Read more on carbon reduction in our supply chain on page 34**

**HUMAN RIGHTS AND ETHICAL CONDUCT**

Respect for human rights is fundamental to WPP. We aim to prevent, identify and address negative human rights impacts and promote rights where possible across our value chain. All agencies must comply with our Human Rights Policy Statement, aligned with international standards including the UN Guiding Principles on Business and Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, and UNICEF’s Children’s Rights and Business Principles.

Our most direct impact on human rights is as a major employer. We recognise the rights of our people, including those relating to freedom of association and collective bargaining, and do not tolerate harassment or any form of forced, compulsory or child labour.

We also help our clients manage human rights risks within marketing campaigns, particularly concerning children’s rights, and avoid work that could be misleading on human rights issues.

Concerns can be reported confidentially via our Right to Speak facility (see page 52).

**MODERN SLAVERY**

We do not tolerate any form of modern slavery or human trafficking in any part of our business or supply chain. Mandatory modern slavery training is provided to all procurement employees. Our global supplier agreements include explicit modern slavery compliance clauses, and we reserve the right to terminate contracts in cases of non-compliance. Our annual Modern Slavery Act statement is approved by the Board.

📖 **Read our Modern Slavery Act Transparency Statement and Human Rights Policy Statement at [wpp.com/sustainabilitypolicies](http://wpp.com/sustainabilitypolicies)**

**PUBLIC POLICY**

Recognising that business can play a significant role in public policy, we contribute constructively to debates impacting our industry, people and society – always guided by integrity, transparency and rigorous standards. In 2025, engagements with the UK government covered a range of topics, including: AI and data regulatory frameworks, the UK’s 2035 Modern Industrial Strategy and supporting the implementation of the Creative Industries Sector Plan. WPP’s Michael Frohlich, Chief Marketing & Corporate Affairs Officer, was appointed co-Chair of the Creative Industries Trade and Investment Board.

We also carry out public policy work for our clients through our PR agencies, lobbying officials, influencing public opinion and advocating on relevant issues.

Our Code of Business Conduct and Political Activities and Engagement Policy ensure all political activities uphold the highest standards of honesty, integrity and transparency, both legally and ethically. Our procedures ensure ethical transitions for former public officials joining WPP, including a six-month ‘cooling-off’ period.

**POLITICAL CONTRIBUTIONS**

WPP agencies do not make direct cash political donations. Other contributions require prior approval from a WPP Executive Director and legal review. Where legally permissible, individuals may make voluntary personal contributions. For instance, Burson’s political action committees disbursed \$48,000 in 2025 from voluntary employee donations to support political candidates in the United States.<sup>2</sup>

**TRADE ASSOCIATION MEMBERSHIPS**

WPP and our agencies are members of various industry groups and associations. These foster collaboration and progress, with each relationship managed by a senior WPP manager. Key memberships include: Business Disability Forum, China-Britain Business Council, Institute of Business Ethics, Living Wage Foundation, Media Trust, RE100, UN Global Compact, and The Valuable 500. Local agencies can be members of regional advertising, PR and market research associations and chambers of commerce.

<sup>1</sup> Living Wage Foundation  
<sup>2</sup> fec.gov

**AI AND DATA GOVERNANCE**

The transformative power of AI is reshaping our industry, presenting both immense opportunity and new complexities. At WPP, we understand that an active and responsible approach to AI and data governance is crucial for our clients, consumers and business.

In June 2025, we launched our comprehensive AI Governance Framework. Our governance model brings together principles, policies, training, risk-mapping and vendor-review processes to ensure responsible AI adoption at scale. This integrated framework provides clear guardrails for teams, supports regulatory compliance and reinforces WPP’s commitment to safe, ethical and transparent use of AI.

The framework is reinforced by our AI Policy, which sets binding requirements for AI use, along with practical toolkits, clear development standards and a dedicated AI Agent Governance Framework (see below) for intelligent tools. We also maintain an AI Vendor Review Process for all third-party providers.

**OVERSIGHT AND TRAINING**

Our AI Governance Committee, made up of senior leaders including the CEO and CTO, provides executive oversight, sets strategic direction and approves key policies. This integrates with our broader Data Privacy, Security & Ethics Risk Committee to manage AI risk holistically.

In everything we do, human oversight remains essential and that is why we invest significantly in our people, providing comprehensive AI training since 2019 covering fundamentals, ethics and governance. Safer data training, encompassing data protection, security and privacy, is mandatory for all staff, fostering a culture of responsible data stewardship.

**OUR APPROACH TO DATA**

WPP maintains well-established and robust governance for data privacy and risk management. Our Risk Sub-committee regularly reviews and monitors our data ethics, privacy and security risk, supported by our dedicated privacy team, which provides practical support and promotes best practices across our agencies. The WPP Data Privacy and Security Charter,

continually updated, outlines core principles for responsible data management. Our annual Data Health Checker provides vital insights, with our 2025 average risk score at 1.54 (2024: 1.56), where five indicates maximum risk, reflecting our commitment to continuous improvement.

**ENGAGING WITH INDUSTRY AND REGULATORS**

We actively track evolving AI regulations such as the EU AI Act, GDPR and IP law, translating new requirements into practical guidance. Through engagement both directly with government and with industry bodies including the Advertising Association and Interactive Advertising Bureau, we help shape proactive and responsible regulatory frameworks, ensuring WPP remains at the forefront of ethical and secure AI deployment.

➔ [Read more about AI and sustainability on page 35](#)

**AI AGENT GOVERNANCE FRAMEWORK**

AI agents created within WPP Open must meet defined standards on safety, bias mitigation, data rights, traceability and repeatable output quality

Ownership and lifecycle requirements ensure each agent operates within approved boundaries and remains safe, reliable and accountable

**THREE CORE PRINCIPLES GUIDE AGENT CREATION:**

- 1 SAFETY** Risk classification, data rights and privacy, scope and usage boundaries, safety and refusal behaviours
- 2 QUALITY** Consistent, useful outputs, citations, bias and fairness considerations with accurate results
- 3 LIFE CYCLE** Agent ownership, continuous maintenance, business value and impact for teams

THESE ARE ALL COVERED WITHIN THE AGENT GOVERNANCE FRAMEWORK



# TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES STATEMENT

## UK LISTING RULES STATEMENT OF COMPLIANCE

WPP's disclosure is structured around the TCFD's 11 recommended disclosures set out in June 2017 (see table below). We report in line with the FCA Listing Rule 6.6.6(8), which requires us to report on a 'comply or explain' basis against the TCFD recommended disclosures in respect of the financial year ended 31 December 2025.

We consider our climate-related financial disclosures to be consistent with nine of the 11 TCFD recommended disclosures, and we have explained why we are not

consistent for the remaining two in the related sections. We aim to be consistent with all 11 requirements within the time frame of the UK's adoption of the IFRS Sustainability Standards. Therefore our disclosures are compliant with Listing Rule UKLR 6.6.6(8) and aligned with The Companies Regulations 2022, 414CB (2a). Some of the recommended disclosures, published in the 2021 TCFD Annex, will take more time for us to become fully consistent with due to challenges around data access and quantification. Detailed disclosures on Scope 3 progress are

included from page 33. We have provided quantified progress against selected categories of Scope 3 emissions in this Annual Report where we have sufficiently robust and reliable data. We are in the process of reviewing our methodology and emissions baseline to reflect our evolving operating model. Our CDP submission covers all relevant categories of Scope 3 emissions. We aim to continue to strengthen and expand these disclosures throughout 2026.

| TCFD RECOMMENDATION   | COMPANIES ACT 2006, S414CB(2a-h) | LOCATION IN REPORT   |                    |
|---|----------------------------------|--|--------------------|
| <b>GOVERNANCE</b>   |                                  |  |                    |
| ✔ a) Describe the Board's oversight of climate-related risks and opportunities  | CA s414CB(2a)                    | OUR APPROACH TO SUSTAINABILITY SUSTAINABILITY COMMITTEE REPORT   | Page 32<br>Page 91 |
| ✔ b) Describe management's role in assessing and managing climate-related risks and opportunities   | CA s414CB(2a)                    | OUR APPROACH TO SUSTAINABILITY   | Page 32            |
| <b>STRATEGY</b>   |                                  |  |                    |
| ✔ a) Describe the climate-related risks and opportunities the organisation has identified over the short-, medium- and long-term                              | CA s414CB(2d)                    | PRINCIPAL RISKS AND UNCERTAINTIES<br>➔ See Environmental, Social and Governance Risk   | Page 55            |
| ⊕ b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning                         | CA s414CB(2e)                    | CLIMATE-RELATED RISKS AND OPPORTUNITIES  | Page 44            |
| ⊕ c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario | CA s414CB(2f)                    | CLIMATE RESILIENCE   | Page 46            |
| <b>RISK MANAGEMENT</b>  |                                  |  |                    |
| ✔ a) Describe the organisation's processes for identifying and assessing climate-related risks  | CA s414CB(2b)                    | IDENTIFYING CLIMATE-RELATED RISKS  | Page 44            |
| ✔ b) Describe the organisation's processes for managing climate-related risks   | CA s414CB(2b)                    | ACTIONS TO MANAGE OUR RISKS AND OPPORTUNITIES  | Page 46            |
| ✔ c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management     | CA s414CB(2c)                    | IDENTIFYING CLIMATE-RELATED RISKS  | Page 44            |
| <b>METRICS &amp; TARGETS</b>  |                                  |  |                    |
| ✔ a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process    | CA s414CB(2h)                    | TCFD METRICS AND TARGETS SUMMARY   | Page 48            |
| ✔ b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks  | CA s414CB(2g)                    | CARBON EMISSIONS STATEMENT<br>SCOPE 3 EMISSIONS SUPPLEMENT<br>📄 See ESG Data Book 2025 at <a href="http://wpp.com/sustainabilityreport2025">wpp.com/sustainabilityreport2025</a> | Page 49            |
| ✔ c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets                          | CA s414CB(2g)                    | TCFD METRICS AND TARGETS SUMMARY   | Page 48            |

KEY ✔ Consistent ⊕ Partially consistent

**IDENTIFYING CLIMATE-RELATED RISKS**

The identification of climate-related risks and opportunities includes input from multiple sources and stakeholders. Annually, we reconfirm the list of risks and opportunities through analysis and interviews. This analysis is informed by interviews with sustainability and consumer experts across WPP, as well as external data sources. Recommendations on changes to the risks and opportunities and associated disclosures are reviewed by the Board Sustainability Committee on an annual

basis. The significance of climate-related risk relative to other risks is considered both through the WPP double materiality assessment (see page 31 for information on the approach) and through the review of the principal risks and uncertainties disclosure.

Sustainability risks, including climate-related risks, are integrated into our overall risk management processes. The implications, including potential impact and actions necessary to mitigate and monitor, are

reviewed by the Audit Committee on a regular basis. Our overall risk management process is outlined from page 50 and extreme weather and climate-related natural disasters are referenced within Environmental, social and governance risk, within the Principal risks and uncertainties disclosure from page 55. WPP has established risk committees at Group level and across our networks with the aim of ensuring oversight and focus at both levels to review, monitor and advise on risk and compliance issues, and climate risk is on their agendas.






**WPP'S CLIMATE-RELATED RISKS AND OPPORTUNITIES**

WPP's disclosure of relevant climate-related risks and opportunities outlines the impacts we have identified as being relevant to our business, as well as our approach to managing that impact.




| RISK   | DESCRIPTION   |   |
|--|---|---|
| <b>PHYSICAL IMPACTS</b>  |   |   |
| <p><b>Increased frequency of extreme weather and climate-related natural disasters</b></p> <p><b>Potential financial impact:</b> Expenditure</p> <p><b>Time horizon:</b><br/> </p>   | <p>Includes chronic and acute extreme weather which can damage our buildings and our employees' homes, jeopardise the safety and wellbeing of our people and has the potential to disrupt our operations. We consider this risk relevant to all operations, however certain geographies are more exposed (eg coastal cities including Chennai, New York, Miami, Mumbai and Shanghai). Supply chain disruption from extreme weather, for example to data centres, may impact wider geographies</p> | <p>→ See 'Business resilience'</p>  |
| <b>TRANSITION IMPACTS</b>  |   |   |
| <p><b>Delivering carbon reduction commitments</b></p> <p><b>Potential financial impact:</b> Expenditure</p> <p><b>Time horizon:</b><br/> </p>  | <p>Delivering WPP's Scope 3 carbon reduction targets depends upon the adoption of new technologies, some of which have not yet been conceived or created, and business model innovations across the supply chain. We consider this risk relevant to all geographies, however it is more observable for operations with larger associated carbon emissions (eg media and production)</p>   | <p>→ See 'Governance and compliance' and 'Decarbonisation activities'</p> |
| <p><b>Changes in regulation and reporting standards</b></p> <p><b>Potential financial impact:</b> Expenditure</p> <p><b>Time horizon:</b><br/> </p>  | <p>WPP could be subject to increased costs to comply with potential future changes in environmental laws and regulations and increasing carbon offset pricing to meet its climate commitments. Carbon emission accounting for marketing and media is in its infancy and methodologies continue to evolve. This is particularly the case for emissions associated with digital media</p>   | <p>→ See 'Decarbonisation activities'</p>                                 |
| <p><b>Increased reputational risk associated with misrepresenting environmental claims in marketing and advertising content</b></p> <p><b>Potential financial impact:</b> Fines, revenue</p> <p><b>Time horizon:</b><br/> </p> | <p>Businesses and brands are seeing continued scrutiny of their role in driving consumption. Our clients seek expert partners who can give recommendations that take into account stakeholder concerns around climate change. This risk is globally relevant, but in the short term is greater in geographies with existing or emerging regulation (eg Australia, EU, US and UK)</p>  | <p>→ See 'Policies'</p>   |
| <p><b>Increased reputational risk associated with working on client briefs perceived to be environmentally detrimental</b></p> <p><b>Potential financial impact:</b> Revenue</p> <p><b>Time horizon:</b><br/> </p>             | <p>WPP serves some clients whose business models are under increased scrutiny, for example energy companies or associated industry groups who are at different stages of the decarbonisation process. This creates both a reputational and related financial risk for WPP if we are not rigorous in our content standards as we grow our sustainability-related services</p>  | <p>→ See 'Policies'</p>   |

**KEY** Short-term Medium-term Long-term

WPP'S CLIMATE-RELATED RISKS AND OPPORTUNITIES CONTINUED





| RISK   | DESCRIPTION   |   |
|--|---|---|
| <b>OPPORTUNITIES</b>   |   |   |
| <p><b>Increased demand for sustainable products and services</b></p> <p><b>Potential financial impact:</b> Revenue</p> <p><b>Time horizon:</b></p>    | <p>Opportunity to grow revenues from products and services which support clients as they seek to decarbonise their businesses. This may include developing low carbon marketing, media and ecommerce services, developing sustainability focused brand strategies and promoting sustainable consumption to consumers. This opportunity is relevant globally</p>   | <p>→ See 'Governance and compliance'</p>   |
| <p><b>Achieving resource efficiencies through cutting our carbon footprint and improving energy efficiency</b></p> <p><b>Potential financial impact:</b> Avoided expenditure</p> <p><b>Time horizon:</b></p>  | <p>Through carbon reduction initiatives we have the opportunity to decrease the costs associated with energy use and limit increased costs associated with carbon taxation. This relates to realising the potential positive impact of optimising both the energy intensity of our buildings and energy-intensive activities such as data storage and AI use. Technology also has the potential to replace energy-intensive activities with more efficient processes. This opportunity is relevant globally</p> | <p>→ See 'Governance and compliance' and 'Decarbonisation activities'</p>   |

**TIME HORIZONS**

| Time horizon <sup>1</sup>  | Time period  | Internal time horizon alignment    |
|--|--------------|------------------------------------|
|  Short-term             | 2025-2026    | Annual reporting period            |
|  Medium-term            | 2027-2030    | 2030 carbon target delivery        |
|  Long-term <sup>2</sup> | 2030 onwards | Beyond 2030 carbon target delivery |

<sup>1</sup> These time horizons differ from the three-year horizon used in the Viability Statement (page 54), reflecting different operational considerations in managing climate-related risks  
<sup>2</sup> Long-term time horizon expanded to reflect our commitment to set long-term carbon reduction targets (see page 33)

**ACTIONS TO MANAGE CLIMATE-RELATED RISKS AND OPPORTUNITIES**

| <b>BUSINESS RESILIENCE</b><br>   | <b>DECARBONISATION ACTIVITIES</b><br>  | <b>GOVERNANCE AND COMPLIANCE</b><br>  | <b>POLICIES</b><br>  |
|---|---|--|---|
| <p><b>Crisis management and business resilience:</b> Provides global standards for operational resilience, strategy, governance, policy, resources and training assets to better plan for and respond to crisis events of all types and at all degrees of scale</p> <p>➔ See page 37</p> <p><b>Our campus programme:</b> Enables centralisation of emergency preparedness, incident response and business continuity procedures</p> <p>➔ See page 33</p> <p><b>Employee Assistance Programme:</b> Is activated in response to climate-related extreme weather events</p> <p>➔ See page 37</p> | <p><b>Our transition plan:</b> Our science-based targets and decarbonisation roadmap set out how WPP aims to reduce its greenhouse gas emissions in line with limiting global warming to 1.5°C above pre-industrial levels</p> <p>➔ See pages 33-36</p> | <p><b>Our approach to sustainability:</b> Outlines our commitment to developing products and services which enable our clients to adopt leadership positions on climate change and exceed the expectations of consumers</p> <p>➔ See page 32</p> <p><b>ESG reporting:</b> We monitor developments in legislation relating to ESG reporting and the regulation of environmental claims, and invest in internal capability building in response</p> <p>➔ See page 40</p> | <p><b>Code of Business Conduct:</b> Governs the misrepresentation of environmental claims</p> <p>➔ See page 51</p> <p><b>Green Claims Guide:</b> Informed by guidance from regulators and complemented by a legal toolkit that has been incorporated into our legal clearance process</p> <p>➔ See page 38</p> <p><b>Assignment Acceptance Policy and Framework:</b> Provides guidance on how to conduct due diligence in relation to clients and any work we are asked to undertake</p> <p>➔ See page 38</p> |

**OUR CLIMATE RESILIENCE**

Details of the assumptions applied under each scenario are included against each risk and opportunity. These particular scenarios were selected to cover a range of potential scenarios exploring how climate change could impact the business.

We have used the Intergovernmental Panel on Climate Change (IPCC) Representative Concentration Pathways (RCPs) to provide inputs and assumptions regarding decarbonisation trajectories and physical impacts. The IPCC Shared Socioeconomic Pathways (SSPs) are used to provide social, economic and political inputs and assumptions.

We have made progress in quantifying the impact of our climate-related risks and opportunities, though we have not yet fully quantified their financial impact. We will continue to enhance our approach.

We do not believe there is a material financial impact of physical or transition climate change risks on our current year financial reporting. Further information is provided in the Accounting policies under 'Climate change considerations' (see page 145). Climate-related issues are not expected to be material in the short-term planning horizon.

The risks and opportunities included in this disclosure are considered as part of the Group's budget-setting processes. For example, budgets related to the delivery of our net zero programme are considered by the functions responsible for specific carbon reduction activities.

**MATERIALITY DEFINITIONS**

**Financially material:** the observed or estimated impact exceeds the Group materiality threshold of £65 million.

◆ Indicates a financially material impact/benefit

◊ Indicates a moderate financial impact/benefit equivalent to >50% of the financial materiality threshold

◇ Indicates a minimal financial impact/benefit equivalent to <50% of the financial materiality threshold

**Impact materiality:** the ESG topic is identified as material through the process outlined in WPP's double materiality assessment (see page 31).

CLIMATE SCENARIOS

| Description  | High-carbon (more than 4°C)  | Low-carbon (less than 2°C)  | Very low-carbon (less than 1.5°C)  |
|--|--|---|--|
| <b>RCP alignment</b>   | RCP 8.5 – business as usual, 4°C   | RCP 2.6 – acceptable limit 2°C  | RCP 1.9 – net zero transition 1.5°C  |
| <b>IPCC SSP alignment</b>  | SSP4 – a road divided  | SSP2 – middle of the road   | SSP1 – the green road  |
| <b>Increased frequency of extreme weather and climate-related natural disasters</b>  | The physical impacts of climate change are broadly consistent across all three scenarios considered and start to differentiate after 2050 (in line with the RCP and SSP narratives). We are already experiencing increased exposure to extreme weather events, but our exposure is low due to our business model enabling hybrid working |   |  |
|  | EXPENDITURE IMPACT:  |   |  |
|  | ◇  | ◇   | ◇  |
| <b>Delivering carbon reduction commitments</b>   | Minimal policy support; market-based solutions prioritised increasing cost of mitigation solutions   | Limited to markets currently advancing policy, costs consistent to current day  | Widespread policy support reduces cost of mitigation solutions   |
|  | EXPENDITURE IMPACT:  |   |  |
|  | ◆  | ◇   | ◇  |
| <b>Changes in regulation and reporting standards</b>   | No new disclosure standards and reporting requirements   | Emerging disclosure standards and reporting requirements in markets currently enacting legislation come into effect           | Reporting requirements cover most major geographies and advance beyond what is currently in place. Expanded reporting requirements specific to the advertising sector – eg relating to the emissions facilitated through the sale of products and services |
|  | EXPENDITURE IMPACT:  |   |  |
|  | ◇  | ◇   | ◆  |
| <b>Increased reputational risk associated with misrepresenting environmental claims in marketing and advertising content</b> | Limited with little litigation risk; minimal consumer concern around credibility of claims   | Centred on markets already advancing regulations (including UK, Australia, EU) with increased consumer concerns around claims | Widespread regulations with significant consumer concerns, leading to increased risk of litigation and the potential for revenue losses  |
|  | REVENUE IMPACT:  |   |  |
|  | ◇  | ◇   | ◆  |
| <b>Increased reputational risk associated with working on client briefs perceived to be environmentally detrimental</b>      | Limited with little litigation risk; minimal consumer concern around credibility of claims   | Centred on markets already advancing regulations (including UK, Australia, EU) with increased consumer concerns around claims | Widespread regulations with significant consumer concerns, leading to increased risk of litigation and the potential for revenue losses  |
|  | REVENUE IMPACT:  |   |  |
|  | ◇  | ◇   | ◆  |
| <b>Increased demand for sustainable products and services</b>  | Limited rise in demand beyond current level  | Steady growth in demand with uneven market-level adoption; revenue significant by 2030  | Rapid, widespread demand across many markets; material revenue component by 2030   |
|  | REVENUE IMPACT:  |   |  |
|  | ◇  | ◆   | ◆  |
| <b>Achieving resource efficiencies through cutting our carbon footprint and improving energy efficiency</b>                  | Minimal policy support; market-based solutions prioritised increasing cost of mitigation solutions   | Limited to markets currently advancing policy, costs consistent to current day  | Widespread policy support reduces cost of mitigation solutions   |
|  | REVENUE IMPACT:  |   |  |
|  | ◇  | ◆   | ◆  |

KEY ◇ Minimal financial impact/benefit    ◆ Moderate financial impact/benefit    ◆ Material financial impact/benefit

## METRICS AND TARGETS

Metrics and targets are used by WPP to assess and manage our climate-related risks and opportunities. As part of the process of preparing this disclosure, we have considered the metrics set out by the TCFD in tables A1.1, A1.2 and A2.1 of the TCFD recommendations.

### TCFD TARGETS

| TCFD CATEGORY            | DESCRIPTION   | FURTHER DETAIL                   |
|--------------------------|---|----------------------------------|
| Transition risks         | Recalculate our baseline carbon emissions in line with SBTi guidelines, as required every five years  | Our climate strategy (page 33)   |
| Greenhouse gas emissions | Reducing absolute Scope 1 and 2 emissions by 84% by 2025 and absolute Scope 3 emissions – including media buying – by 50% by 2030, both from a 2019 base year | Our climate strategy (page 33)   |
|                          | Offset residual emissions to reach net zero in our own operations (Scope 1 and 2) by 2025 and across our supply chain (Scope 3) by 2030                       | Offsetting (page 34)             |
|                          | Purchasing 100% of our electricity from renewable sources by 2025   | Operational emissions (page 33)  |
| Capital deployment       | Updated environmental and social metrics linked to the margin of WPP's revolving credit facility (February 2025)  | Stakeholder engagement (page 40) |

### TCFD METRICS

| TCFD CATEGORY                 | DESCRIPTION   | 2025 PERFORMANCE  | 2024 PERFORMANCE  | FURTHER DETAIL   |
|-------------------------------|---|---|---|--|
| Physical risks                | Percentage of headcount located in countries at 'extreme' exposure to the physical impacts of climate change in the next 30 years | 14%   | 13%   | Our campuses (page 33)                                 |
| Greenhouse gas emissions      | Absolute and intensity-based Scope 1 and Scope 2 emissions  | Carbon emissions statement (page 49)  |   |  |
|                               | Absolute Scope 3 emissions  | WPP CDP Disclosure 2025, see <a href="http://wpp.com/sustainabilityreport2025">wpp.com/sustainabilityreport2025</a> |   |  |
|                               | Proportion of electricity purchased from renewable sources  | Carbon emissions statement (page 49)  |   |  |
|                               | Proportion of carbon-strategic suppliers with science-based carbon reduction targets  | 52%   | N/A   | Reducing Scope 3 emissions (pages 33-34)               |
| Remuneration                  | Integration of performance on Scope 1 and 2 carbon reduction targets in executive remuneration                                    | Integrated  |   | Compensation, succession and evaluation (from page 93) |
| Climate-related opportunities | Proportion of top 50 clients who have set or committed to set science-based carbon reduction targets                              | 82%   | 82%   | Supporting clients' emissions reduction (page 34)      |
| Transition risks              | Expand the delivery of Green Claims training, with focus on potentially higher risk and higher-emissions sectors                  | Green claims included in refreshed mandatory online ethics training   | Green claims module included in Sustainability Future Readiness Academy | Responsible engagement (pages 37-38)                   |
|                               | CDP Climate Change score  | B   | B   | <a href="http://cdp.net">cdp.net</a>                   |
|                               | CDP Supplier Engagement Assessment score  | A-  | A-  | <a href="http://cdp.net">cdp.net</a>                   |

# CARBON EMISSIONS STATEMENT

## EMISSIONS AND ENERGY<sup>1,2</sup>

### CO<sub>2</sub>e EMISSIONS BREAKDOWN (TONNES/ENERGY (MWh))

|                              |   | 2025          |                             |                |                             |                |                             | 2024                        | 2023                        | BASE YEAR 2019              |
|------------------------------|---|---------------|-----------------------------|----------------|-----------------------------|----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Emissions source             |   | UK            |                             | Non-UK         |                             | Total          |                             | Total                       | Total                       | Total                       |
|                              |   | Energy MWh    | Tonnes of CO <sub>2</sub> e | Energy MWh     | Tonnes of CO <sub>2</sub> e | Energy MWh     | Tonnes of CO <sub>2</sub> e | Tonnes of CO <sub>2</sub> e | Tonnes of CO <sub>2</sub> e | Tonnes of CO <sub>2</sub> e |
| <b>Continuing operations</b> |   |               |                             |                |                             |                |                             |                             |                             |                             |
| Scope 1                      | Natural gas   | 4,259         | 873                         | 6,707          | 1,374                       | 10,966         | 2,247                       | 3,331                       | 3,787                       | 6,299                       |
|                              | Diesel and heating oil                                | 0             | 0                           | 824            | 214                         | 824            | 214                         | 203                         | 494                         | 541                         |
|                              | Company cars (centrally contracted)                   | N/A           | 0                           | N/A            | 2,806                       | N/A            | 2,806                       | 3,657                       | 4,251                       |                             |
|                              | <b>Sub-total Scope 1</b>                              | <b>4,259</b>  | <b>873</b>                  | <b>7,531</b>   | <b>4,394</b>                | <b>11,790</b>  | <b>5,267</b>                | <b>7,191</b>                | <b>8,532</b>                | 18,175                      |
|                              | Company cars (locally contracted)                     | N/A           | 0                           | N/A            | 1,871                       | N/A            | 1,871                       | 2,438                       | 2,822                       |                             |
|                              | <b>Total Scope 1</b>                                  | <b>4,259</b>  | <b>873</b>                  | <b>7,531</b>   | <b>6,265</b>                | <b>11,790</b>  | <b>7,138</b>                | <b>9,629</b>                | <b>11,354</b>               | <b>25,015</b>               |
| Scope 2                      | Standard electricity (location-based)                 | 0             | 0                           | 361            | 177                         | 361            | 177                         | 4,585                       | 7,969                       | 56,421                      |
|                              | Green and renewable electricity (location-based)      | 15,510        | 2,745                       | 102,587        | 40,577                      | 118,097        | 43,322                      | 49,037                      | 45,937                      | 27,324                      |
|                              | Heat and steam  | 0             | 0                           | 12,768         | 2,238                       | 12,768         | 2,238                       | 2,350 <sup>3</sup>          | 1,814                       | 1,820                       |
|                              | <b>Total Scope 2 (location-based emissions)</b>       | <b>15,510</b> | <b>2,745</b>                | <b>115,716</b> | <b>42,992</b>               | <b>131,226</b> | <b>45,737</b>               | <b>55,972<sup>3</sup></b>   | <b>55,720</b>               | <b>85,565</b>               |
|                              | Standard electricity (market-based)                   | 0             | 0                           | 361            | 178                         | 361            | 178                         | 4,570                       | 8,154                       | 60,750                      |
|                              | Green and renewable electricity (market-based)        | 15,510        | 0                           | 87,077         | 0                           | 102,587        | 0                           | 0                           | 0                           | 0                           |
|                              | Heat and steam  | 0             | 0                           | 12,768         | 2,238                       | 12,768         | 2,238                       | 2,350 <sup>3</sup>          | 1,814                       | 1,820                       |
|                              | <b>Total Scope 2 (market-based emissions)</b>         | <b>15,510</b> | <b>0</b>                    | <b>100,206</b> | <b>2,416</b>                | <b>115,716</b> | <b>2,416</b>                | <b>6,920<sup>3</sup></b>    | <b>9,968</b>                | <b>62,570</b>               |
| Total Scope 1 and 2          | <b>Total Scope 1 and 2 (location-based)</b>           | <b>19,769</b> | <b>3,618</b>                | <b>123,247</b> | <b>49,257</b>               | <b>143,016</b> | <b>52,875</b>               | <b>65,601<sup>3</sup></b>   | <b>67,074</b>               | <b>110,580</b>              |
|                              | <b>Total Scope 1 and 2 (market-based)</b>             | <b>19,769</b> | <b>873</b>                  | <b>107,737</b> | <b>8,681</b>                | <b>127,506</b> | <b>9,554</b>                | <b>16,549<sup>3</sup></b>   | <b>21,322</b>               | <b>87,585</b>               |
| Scope 3                      | Business air travel (centrally contracted flights)    | N/A           |                             | N/A            |                             | N/A            | 36,781 <sup>4</sup>         | 50,128 <sup>4</sup>         | 59,793                      | 122,967                     |
|                              | Business air travel (locally contracted and uplifted) |               |                             |                |                             |                | 12,747                      | 26,629 <sup>4</sup>         | 15,894                      |                             |
|                              | <b>Total Scope 3 (business air travel)</b>            |               |                             |                |                             |                | <b>49,528</b>               | <b>76,757<sup>4</sup></b>   | <b>75,687</b>               | <b>122,967</b>              |

## WPP'S CARBON INTENSITY (TONNES OF CO<sub>2</sub>e)

| Intensity metric              |   | UK  |      | Non-UK |      | Total |      | 2024              | 2023 | 2019 |
|-------------------------------|---|-----|------|--------|------|-------|------|-------------------|------|------|
| Total Scope 1 and 2           | Tonnes per full-time equivalent employee (market-based) | N/A | 0.08 | N/A    | 0.10 | N/A   | 0.10 | 0.15 <sup>3</sup> | 0.19 | 0.82 |
|                               | Tonnes per £m revenue (market-based)                    | N/A | N/A  | N/A    | N/A  | N/A   | 0.71 | 1.12 <sup>3</sup> | 1.44 | 6.62 |
| Scope 3 (business air travel) | Tonnes per full-time equivalent employee                | N/A | N/A  | N/A    | N/A  | N/A   | 0.50 | 0.71 <sup>4</sup> | 0.67 | 1.15 |

## ELECTRICITY PURCHASED FROM RENEWABLE SOURCES

|                         | 2025              | 2024 | 2023 | 2019 |
|-------------------------|-------------------|------|------|------|
| % renewable electricity | 100% <sup>5</sup> | 93%  | 88%  | 37%  |

### Notes

- Our carbon emissions statement has been prepared following the principles of the Greenhouse Gas Protocol and aligns with the Scope 2 market-based emissions methodology guidance. Our reporting incorporates carbon dioxide equivalent emissions from building energy use, company cars and business air travel and excludes emissions from refrigerant gases, immaterial in 2021 when we calculated our 2019 emissions total, but which will be included from 2026 as part of our updated methodology.
  - Additional information on our carbon emissions methodology is included in our WPP Sustainability Reporting Criteria 2025.
  - We identified instances of misclassification of heat and steam as natural gas, and omissions of heat and steam emissions across sites in 2024. This resulted in an understatement of both Scope 2 market-based and location-based emissions by 10.7% and 1.2% respectively. Total Scope 1 and 2 emissions and intensity metrics have been updated accordingly. The misclassifications also resulted in an overstatement of Scope 1 emissions of 0.3%, which falls below our 5% restatement threshold and therefore has not been restated. We have not restated the 2019 and 2023 comparatives due to a lack of reliable data for those periods.
  - 2024 business air travel emissions restated due to the identification of out-of-scope exchanges included in data shared by a centrally contracted travel management company. This resulted in a 19% overstatement in centrally contracted business air travel emissions, and a 16% overstatement in total Scope 3 (business air travel) emissions, due to the impact on both the centrally and locally contracted totals. This restatement also impacts the Scope 3 tCO<sub>2</sub>e/employee. This does not impact the 2019 and 2023 comparatives, which are not restated. For more detail on WPP's approach to exchanged flights, see WPP Sustainability Reporting Criteria 2025.
  - 2025 is the first year we applied RE100 Technical Criteria (March 2025) aligned exclusions for markets under 100MWh (not exceeding 500MWh in total) and where it was not technically feasible to purchase renewable electricity. After these exclusions, we reached 99.8% renewable electricity. For more details, see WPP Sustainability Reporting Criteria 2025.
- <sup>4</sup> Selected metrics marked with this symbol have been subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended 31 December 2025.

# SUSTAINABILITY COMMITTEE REPORT



Applying a sustainability lens to the broader corporate strategy can help build resilience and create value."

**KEITH WEED CBE**  
CHAIR OF THE SUSTAINABILITY COMMITTEE

**Committee members**

- Keith Weed CBE (Chair)
- Angela Ahrendts DBE
- Jasmine Whitbread
- Dr. Ya-Qin Zhang

Regular attendees include the Chief Executive Officer, Chief Financial Officer, Group Chief Counsel, Chief People Officer, Chief Sustainability Officer and Chief Marketing and Corporate Affairs Officer.

The Company Secretary is Secretary to the Committee and attends all meetings.

**Key responsibilities:**

- Understanding the sustainability risks and opportunities for WPP
- Assisting the Board in its oversight of corporate responsibility, sustainability, health and safety and associated reputation matters, taking into account WPP's mission, strategy and culture
- Assessing the Company's current sustainability footprint, reviewing sustainability targets and commitments and materiality
- Reviewing and considering WPP's Transition Plan, Modern Slavery Statement and sustainability-related policies, including the Environment Policy, for approval by the Board

➔ **Attendance at Committee meetings during the year can be found on page 77**

**DEAR SHAREHOLDER**

As Chair of the Sustainability Committee, I am pleased to present our 2025 report.

In 2025, WPP continued to strengthen its sustainability governance, deepen integration of environmental, social and governance (ESG) into business strategy, and prepare for new regulatory and stakeholder expectations. The Sustainability Committee played a central role in overseeing these developments, supporting the Board in its oversight of ESG matters as the Company works to deliver on its commitments and obligations.

The Committee received updates throughout the year on a broad range of topics, with our work focused on three core themes:

- **Evolving obligations:** overseeing WPP's evolving ESG disclosures as we respond to changing and increasingly varied obligations and stakeholder expectations
- **Decarbonisation:** tracking progress towards carbon reduction commitments, in a critical year for our decarbonisation roadmap
- **Integrating ESG and strategic alignment:** during a period of broader strategic review, the Committee explored how WPP's evolving business model can incorporate sustainability principles to promote resilience and value creation

**EVOLVING OBLIGATIONS**

We continued to monitor developments in ESG laws and regulations and received regular updates on WPP's roadmap for compliance. We saw progress in centralising and automating ESG data feeds to strengthen quality and coverage while reducing the reporting burden on the business. This is an important step as we prepare for more complex, varied and divergent compliance obligations, including the first year of CSRD reporting from January 2027, and remains a priority in 2026. Read more about data quality, including errors identified in 2024 heat and steam and air travel data, on page 40.

We also continued to support management's engagement strategy on sustainability. We received regular updates on initiatives to inspire our people and equip them with skills and knowledge to leverage sustainability in their work, to drive performance and deliver for our clients. And we were updated on supply chain engagement, which plays an important role in delivering meaningful emissions reductions (pages 33-34).

**DECARBONISATION**

WPP met two important milestones in 2025: purchasing 100% of electricity from renewable sources for the first time, and reducing Scope 1 and 2 emissions by 89% since 2019. As attention shifts to Scope 3 emissions reduction, we will continue to support management's work to align emissions reduction with WPP's evolved corporate strategy and core commercial priorities. You can read more about these outcomes and how WPP's simpler operating model will accelerate decarbonisation on page 36.

Having achieved its first near-term carbon reduction target, WPP is recalculating its emissions baseline to reflect progress to date and changes in business model and portfolio. In 2026, we will continue to work with management to complete this exercise and publish an updated baseline, emissions reduction targets and transition plan.

Monitoring Transition Plan implementation remains a priority, and we look forward to continued deep-dive reports on progress across WPP. Read more about our carbon commitments, delivery roadmap and performance on pages 33-36).

**INTEGRATING ESG**

In a period of change across the business, applying a sustainability lens to the broader corporate strategy can help build resilience and create value. We will continue to support management in leveraging opportunities to further integrate sustainability into WPP's operations and client offer. Read how WPP's simpler business model can accelerate decarbonisation on page 36.


WPP's sustainability strategy, investments, engagement and reporting continue to be informed by its double materiality assessment (page 31), which we reviewed and use to ensure activity is targeted at the topics of greatest importance and relevance to the business and its stakeholders.

Recognising the growing importance and impact of AI, we also explored the implications of sustainability in the AI era, a topic of continued focus in 2026.

**MONITORING PERFORMANCE**


We continued to monitor sustainability KPIs to track progress against external commitments and support effective management of material sustainability risks and opportunities.

To streamline review and assurance processes, certain Committee meetings continue to be partially combined with Audit Committee meetings, as referenced in the Audit Committee Report (from page 84).

Throughout this report, selected content highlighted with the symbol  was subject to independent limited assurance procedures by PricewaterhouseCoopers LLP (PwC) for the year ended 31 December 2025. In May PwC presented its fourth management report to the Committee.

Management provides regular progress updates to the Committee throughout the year on work undertaken to strengthen data quality and the ESG control environment. In 2025 this included broadening training to reflect expanded disclosure requirements and work to centralise data and automate reporting.

We will continue to assess the effectiveness of our ESG governance and data systems, ensuring they remain fit for purpose in a rapidly evolving regulatory landscape.


 **For details and results of independent limited assurance, see [wpp.com/sustainabilityreport2025](http://wpp.com/sustainabilityreport2025)**

**COMMITTEE OVERSIGHT AND EXPERTISE**

As we do each year, the Committee reviewed WPP's climate-related risks and opportunities, sustainability and environment policies, and Modern Slavery Statement.

We also assist the Board in oversight of health and safety-related matters. WPP continues to prioritise the mental health and wellbeing of its people; read about wellbeing programmes including our global Employee Assistance Programme and WPP-wide Making Space initiative on page 37.

The annual Board and Committee performance review assessed the performance of the Committee and I am pleased that this concluded that the Committee operates effectively. Our terms of reference are reviewed annually by the Committee and adopted by the Board, most recently on 4 February 2026.

 **A copy of the Committee's terms of reference is available at [wpp.com/investors/corporate-governance](http://wpp.com/investors/corporate-governance)**

Through senior positions in business and non-governmental organisations, Sustainability Committee members bring a breadth of experience and insight across marketing, technology, sustainable business and international development. To support members in keeping up to date in a rapidly evolving landscape, in 2025 we received in-depth reviews on a range of topics including evolving ESG regulatory obligations, climate-related risks and opportunities, and modern slavery and human rights.


I would like to thank my fellow Committee members for their ongoing dedication and insight and our management team for their leadership and commitment to ensuring that our sustainability efforts continue to meet our obligations and drive long-term value for our stakeholders.

**Keith Weed CBE**  
Chair of the Sustainability Committee  
19 March 2026

**DIRECTORS' STATEMENT ON WPP PLC'S SELECTED ESG PERFORMANCE METRICS**

The Board is solely responsible for the preparation and presentation of the ESG disclosures in this 2025 Annual Report, including this Directors' Statement. The Directors confirm, to the best of their knowledge and belief, that they have responsibility for:

- Establishing and consistently applying fair, balanced and understandable reporting criteria for preparing and presenting the non-financial information, including clear definition of organisational boundaries

- Presenting information, including the reporting criteria, in a manner that provides relevant, complete, reliable, comparable and understandable information
- Preparing and reporting the selected metrics marked with the symbol  in accordance with the WPP Sustainability Reporting Criteria 2025, available at [wpp.com/sustainabilityreport2025](http://wpp.com/sustainabilityreport2025)

19 March 2026