



SUSTAINABILITY REPORTING STANDARDS INDEX 2025



ABOUT WPP

WPP is the trusted Growth Partner for the world's leading Brands. With exceptional talent, trusted data and intelligence and world-class partnerships – all united by our agentic marketing platform, WPP Open – we help clients navigate change, capture opportunity and deliver transformational growth.

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

ABOUT THIS INDEX

We have reported our environmental, social and governance (ESG) performance since 2002. This index forms part of our 2025 sustainability reporting suite, alongside our 2025 Annual Report and 2025 ESG Data Book.

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

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

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OUR REPORTING FRAMEWORKS

<i>Current Frameworks</i>	<i>Global Reporting Initiative (GRI)</i>	<i>Sustainability Accounting Standards Board (SASB) Standards</i>	<i>United Nations Global Compact (UNGC)</i>	<i>United Nations Sustainable Development Goals (SDGs)</i>	<i>Task Force on Climate-related Financial Disclosures (TCFD)</i>
Reporting since	2011	2020	2015	2015	2018
How we report	Our Reporting Standards Index lists selected GRI Standards disclosures and their location in our report	We include selected metrics for the Advertising and Marketing Sustainability Accounting Standard in this index	This report forms part of our ninth Communication on Progress against the UN Global Compact Principles, covering the year 2025. This index shows where our disclosures for each principle can be found	This index indicates where our work on sustainability supports progress towards the UN SDGs	In line with UK listing rules, we report in accordance with the TCFD and Climate-related Financial Disclosures frameworks. See pages 47–54 of our 2025 Annual Report
<i>Additional Future Frameworks</i>	<i>European Sustainability Reporting Standards (ESRS)/ Corporate Sustainability Reporting Directive (CSRD)</i>		<i>IFRS Sustainability Disclosure Standards</i>		
Reporting from	2027		2027		
Evolving our reporting	We are evolving our reporting to reflect the ESRS in line with the requirements of the EU's Corporate Sustainability Reporting Directive		Our future reporting strategy will reflect the requirements of the IFRS Sustainability Disclosure Standards. WPP plc will report from 2027 in line with the UK Sustainability Reporting Standards (SRS). We are reporting at a local level in line with country-level disclosure requirements.		

GLOBAL REPORTING INITIATIVE (GRI)		
Comprehensive sustainability reporting framework covering economic, environmental and social impacts.		
GRI 2 – GENERAL DISCLOSURES		
The GRI 2 series covers General Disclosures. The disclosures below describe WPP as an organisation, covering our governance structure and composition, strategy and policy commitments, approach to remuneration, stakeholder engagement practices, and mechanisms for reporting concerns and ensuring regulatory compliance.		
GRI TOPIC: GENERAL DISCLOSURES		
GRI Code	Disclosure	2025 Annual Report (where other documents are referenced, a link is provided)
2-1	Organisational details	Strategic report – pages 2-23
2-2	Entities included in the organisation's sustainability reporting	Our structure – page 12
2-3	Reporting period, frequency and contact point	Where to find us – page 189
2-4	Restatements of information	2024 information restated for Scope 3 business air travel and Scope 2 heat and steam Carbon emissions statement – page 49
2-5	External Assurance	Sustainability assurance – page 40 See wpp.com/sustainabilityreport2025 for the PwC Independent Limited Assurance Report 2025
2-6	Activities, value chain and other business relationships	Strategic Report – pages 2-23
2-7	Employees	People – pages 18-19 Social – pages 37-38
2-8	Workers who are not employees	Sustainability Governance – page 41
2-9	Governance structure and composition	Our Board – pages 66-68 Our Executive Committee – pages 69-70 Division of responsibilities – page 71 Composition, succession and review – pages 77-78
2-10	Nomination and selection of the highest governance body	Nomination and Governance Committee Report – pages 79-83
2-11	Chair of the highest governance body	Our Board – pages 66-68
2-12	Role of the highest governance body in overseeing the management of impacts	Division of responsibilities – page 71
2-13	Delegation of responsibility for managing impacts	Division of responsibilities – page 71
2-14	Role of the highest governance body in sustainability reporting	Sustainability Committee Report – pages 91-92 Sustainability governance model – page 39
2-15	Conflicts of interest	Conflicts of interest – page 82
2-16	Communication of critical concerns	Viability Statement – page 54
2-17	Collective knowledge of the highest governance body	Our Board – pages 66-68
2-18	Evaluation of the performance of the highest governance body	Composition, succession and review – pages 77-78
2-19	Remuneration policies	Compensation Committee report – pages 93-131
2-20	Process to determine remuneration	Compensation Committee report – pages 93-131
2-21	Annual total compensation ratio	Compensation Committee report – pages 93-131
2-22	Statement on sustainable development strategy	Sustainability and our strategy – page 32
2-23	Policy commitments	Policies – page 40
2-24	Embedding policy commitments	Our approach to sustainability – page 31 Sustainability governance model – page 39
2-25	Processes to remediate negative impacts	Our approach to sustainability – page 31 Managing supply chain risk – page 41
2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing – page 52
2-27	Compliance with laws and regulations	Our approach to sustainability – page 31 Managing supply chain risk – page 41 Human rights and ethical conduct – page 41
2-28	Membership associations	Trade association memberships – page 41
2-29	Approach to stakeholder engagement	Stakeholder engagement – page 40 How our board engages with stakeholders – pages 72-75
2-30	Collective bargaining agreements	Employee engagement – page 37 Human rights – page 41

GRI 3 – MATERIAL TOPICS		
GRI 3 covers the process and outcomes of WPP's double materiality assessment. The disclosures below explain how WPP identifies and prioritises material sustainability topics, including the methodology and findings of our double materiality assessment, available at wpp.com/sustainabilityreport2025		
GRI TOPIC: MATERIAL TOPICS		
GRI Code	Disclosure	2025 Annual Report (where other documents are referenced, a link is provided)
3-1	Process to determine material topics	Assessing materiality – page 31 See wpp.com/sustainabilityreport2025 for our Double Materiality Assessment supplement
3-2	List of material topics	Assessing materiality – page 31 See wpp.com/sustainabilityreport2025 for our Double Materiality Assessment supplement

GRI 200 – ECONOMIC PERFORMANCE		
The GRI 200 series covers Economic Performance. The disclosures below address WPP's direct economic value generated and distributed, the financial implications of climate-related risks and opportunities, our approach to anti-corruption training and compliance, and our tax governance framework.		
GRI TOPIC: ECONOMIC PERFORMANCE		
GRI Code	Disclosure	2025 Annual Report (where other documents are referenced, a link is provided)
201 GRI 3	Management of Material Topics	Our approach to sustainability – page 31 Sustainability governance model – page 39
201-1	Direct economic value generated and distributed	Key figures – page 3 Key performance indicators – pages 24-25
201-2	Financial implications and other risks and opportunities due to climate change	Taskforce on Climate-related Financial Disclosures – pages 43-48
201-4	Financial assistance received from government	Not material for 2025
GRI TOPIC: MARKET PRESENCE		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We do not currently disclose this information. Please see our UK Gender Pay Gap Report 2025 for information on our gender pay gap.
202-2	Proportion of senior management hired from the local community	We do not currently disclose this information
GRI TOPIC: INDIRECT ECONOMIC IMPACTS		
203-1	Infrastructure investments and services supported	Supporting our communities – page 38 WPP Campuses – page 33
203-2	Significant indirect economic impacts	Supporting our communities – page 38 Market Environment – pages 8-9 Examples of impactful client work are featured throughout the report.
GRI TOPIC: ANTI-CORRUPTION		
205	Management Approach	Assessing and managing our risks – pages 50-62 Policies, procedures and culture – pages 51-52
205-1	Operations assessed for risks related to corruption	Assessing and managing our risks – pages 50-62 Principal risks and uncertainties – pages 55-62
205-2	Communication and training about anti-corruption policies and procedures	Assessing and managing our risks – pages 50-62 Policies, procedures and culture – pages 51-52
205-3	Confirmed incidents of corruption and actions taken	Whistleblowing – page 52
GRI TOPIC: TAX		
207 GRI 103	Management of Material Topics	Accounting policies – page 139-145
207-1	Approach to tax	Accounting policies – page 139-145
207-2	Tax governance, control, and risk management	Accounting policies – page 139-145
207-3	Stakeholder engagement and management of concerns related to tax	Accounting policies – page 139-145

GRI 300 – ENVIRONMENTAL PERFORMANCE		
The GRI 300 series covers Environmental Performance. The disclosures below address WPP's management of energy consumption, greenhouse gas emissions (Scope 1, 2 & 3), waste, and supplier environmental assessment.		
GRI TOPIC: ENERGY		
GRI Code	Disclosure	2025 Annual Report (where other documents are referenced, a link is provided)
302 GRI 3-3	Management of Material Topics	Environment – pages 33-36 Taskforce on Climate-related Financial Disclosures – pages 43-48 Sustainability governance model – page 39
302-1	Energy consumption within the organisation	Environment – pages 33-36 Carbon emissions statement – page 49
302-2	Energy consumption outside of the organisation	Environment – pages 33-36 Carbon emissions statement – page 49
302-3	Energy intensity	Environment – pages 33-36
302-4	Reduction of energy consumption	Environment – pages 33-36 Carbon emissions statement – page 49
302-5	Reductions in energy requirements of products and services	Environment – pages 33-36 Carbon emissions statement – page 49
GRI TOPIC: EMISSIONS		
305 GRI 3-3	Management of Material Topics 2022	Environment – pages 33-36 Taskforce on Climate-related Financial Disclosures – pages 43-48 Sustainability governance model – page 39
305-1	Direct (Scope 1) GHG emissions	Environment – pages 33-36 Carbon emissions statement – page 49
305-2	Energy indirect (Scope 2) GHG emissions	Environment – pages 33-36 Carbon emissions statement – page 49
305-3	Other indirect (Scope 3) GHG emissions	Environment – pages 33-36 Carbon emissions statement – page 49
305-4	GHG emissions intensity	Environment – pages 33-36 Carbon emissions statement – page 49
305-5	Reduction of GHG emissions	Environment – pages 33-36 Carbon emissions statement – page 49
GRI TOPIC: WASTE		
306 GRI 3-3	Management of Material Topics	Environment – pages 33-36 Taskforce on Climate-related Financial Disclosures – pages 43-48 Sustainability governance model – page 39
306-2	Management of significant waste-related impacts	Non-Material Disclosures – page 40
306-3	Waste generated	ESG Data Book 2025
306-4	Waste diverted from disposal	ESG Data Book 2025
306-5	Waste directed to disposal	ESG Data Book 2025
GRI TOPIC: SUPPLIER ENVIRONMENTAL ASSESSMENT		
308 GRI 3-3	Management of Material Topics	Environment – pages 33-36 Taskforce on Climate-related Financial Disclosures – pages 43-48 Sustainability governance model – page 39
308-1	New suppliers that were screened using environmental criteria	Environment – pages 33-36
308-2	Negative environmental impacts in the supply chain and actions taken	Environment – pages 33-36

GRI 400 – SOCIAL PERFORMANCE		
The GRI 400 series covers Social Performance. The disclosures below address WPP's approach to employment practices, occupational health and safety, training and career development, diversity and equal opportunity, non-discrimination, child and forced labour risks in our supply chain, supplier social assessments, public policy engagement, responsible marketing and labelling, and customer privacy.		
GRI TOPIC: EMPLOYMENT		
GRI Code	Disclosure	2025 Annual Report (where other documents are referenced, a link is provided)
401 GRI 3-3	Management of Material Topics	People – pages 18-19 Social – pages –37-38
GRI TOPIC: OCCUPATIONAL HEALTH AND SAFETY		
403 GRI 3-3	Management of Material Topics	People – pages 18-19 Social – pages 37-38
403-6	Promotion of worker health	Wellbeing – page 37
403-9	Work-related injuries	ESG Data Book 2025
GRI TOPIC: TRAINING AND EDUCATION		
404 GRI 3-3	Management of Material Topics	People – pages 18-19 Social – pages 37-38
404-1	Average hours of training per year per employee	We do not disclose this metric
404-2	Programs for upgrading employee skills and transition assistance programs	Investing in our People: growth and opportunity – page 37
404-3	Percentage of employees receiving regular performance and career development reviews	We do not disclose this metric Investing in our People: growth and opportunity – page 37
GRI TOPIC: DIVERSITY AND EQUAL OPPORTUNITY		
405 GRI 3-3	Management of Material Topics	People – pages 18-19 Social – pages 37-38
405-1	Diversity of governance bodies and employees	Representation – page 38 Board Diversity Policy – page 83
405-2	Ratio of basic salary and remuneration of women to men	UK Gender Pay Gap Report 2025
GRI TOPIC: NON-DISCRIMINATION		
406 GRI 3-3	Management of Material Topics	People – pages 18-19 Social – pages 37-38
406-1	Incidents of discrimination and corrective actions taken	Whistleblowing – page 52 This data is aggregated with data on employment infringements
GRI TOPIC: CHILD LABOUR		
408 GRI 3-3	Management of Material Topics	Managing Supply Chain Risk – page 41
408-1	Operations and suppliers at significant risk for incidents of child labour	Human rights and ethical conduct – page 41 Modern Slavery Act Transparency Statement
GRI TOPIC: SUPPLIER SOCIAL ASSESSMENT		
414 GRI 3-3	Management of Material Topics	Managing Supply Chain Risk – page 41
414-1	New suppliers that were screened using social criteria	Managing Supply Chain Risk – page 41 Modern Slavery Act Transparency Statement
GRI TOPIC: PUBLIC POLICY		
415 GRI 3-3	Management of Material Topics	Public policy – page 41
415-1	Political contributions	Political contributions– page 41
GRI TOPIC: MARKETING AND LABELLING		
417 GRI 3-3	Management of Material Topics	Clients – page 20-21
417-3	Incidents of non-compliance concerning marketing communications	We do not disclose this metric Responsible engagement – page 37
GRI TOPIC: CUSTOMER PRIVACY		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	AI and data governance – page 42

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) STANDARDS		
Industry-specific standards for financially material sustainability topics.		
ADVERTISING AND MARKETING SUSTAINABILITY ACCOUNTING STANDARD		
The SASB Advertising & Marketing standard identifies sustainability topics that are financially material to companies in the advertising and marketing sector. The disclosures below address WPP's management of customer data privacy and security, our approach to responsible marketing communications and advertising integrity, and the diversity and representation of our workforce and governance bodies.		
SASB TOPIC: DATA PRIVACY		
SASB CODE	METRIC	2025 Annual Report (where other documents are referenced, a link is provided)
SV-AD-220a.1	Discussion of policies and practices relating to targeted advertising and consumer privacy.	AI and data governance – page 42 Assessing and managing our risks – pages 50-62
SV-AD-220a.2	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Human Rights and Ethical Conduct – page 41
SV-AD-220a.3	Businesses should uphold the elimination of all forms of forced and compulsory labour.	Human Rights and Ethical Conduct – page 41 Modern Slavery Act Transparency Statement
SASB TOPIC: ADVERTISING INTEGRITY		
SV-AD-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false, deceptive or unfair advertising.	We do not disclose this metric Responsible engagement – page 37
SV-AD-270a.2	Percentage of campaigns reviewed for adherence with a self-regulatory assessment procedure or equivalent, percentage of those in compliance	We do not disclose this metric Responsible engagement – page 37-38
SV-AD-270a.3	Percentage of campaigns that promote alcohol or tobacco products	We do not disclose this metric Responsible engagement – page 37-38
SASB TOPIC: WORKFORCE DIVERSITY & INCLUSION		
SV-AD-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees.	Social – pages 37-38

UNITED NATIONS GLOBAL COMPACT (UNGC)		
Principles-based framework on human rights, labour, environment, and anti-corruption.		
UNGC TOPIC: HUMAN RIGHTS		
Principle	Description	2025 Annual Report (where other documents are referenced, a link is provided)
1	Businesses should support and respect the protection of internationally proclaimed human rights.	Policies – page 40 Human Rights and ethical conduct – page 41
2	Businesses should make sure they are not complicit in human rights abuses.	Human Rights and ethical conduct – page 41 Modern Slavery Act Transparency Statement
UNGC TOPIC: LABOUR		
3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Human Rights and ethical conduct – page 41
4	Businesses should uphold the elimination of all forms of forced and compulsory labour.	Human Rights and ethical conduct – page 41 Modern Slavery Act Transparency Statement
5	Businesses should uphold the effective abolition of child labour.	Human Rights and ethical conduct – page 41 Modern Slavery Act Transparency Statement
6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Social – pages 37-38
UNGC TOPIC: ENVIRONMENT		
7	Businesses should support a precautionary approach to environmental due diligence.	Environment – pages 33-36 Managing supply chain risk – page 41
8	Businesses should undertake initiatives to promote greater environmental responsibility.	Environment – pages 33-36
9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	Environment – pages 33-36
UNGC TOPIC: ANTI-CORRUPTION		
10	Businesses should work against corruption in all its forms, including extortion and bribery	Human rights and ethical conduct – page 41 Assessing and managing our risks – pages 50-62

UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (SDGs) 17 goals to end poverty, protect the planet, and ensure prosperity for all.		
SDG	Description	2025 Annual Report (where other documents are referenced, a link is provided)
1	No poverty	Human Rights and Ethical Conduct (including Living Wage) – page 41
2	Zero hunger	Not material to WPP
3	Good health and well-being	Social – page 37
4	Quality education	Not material to WPP
5	Gender equality	Social – pages 37-38
6	Clean Water and Sanitation	Not material to WPP
7	Affordable and clean energy	Reducing Scope 1 and 2 emissions – page 33
8	Decent work and economic growth	Social – pages 37-38 Human Rights and Ethical Conduct – page 41
9	Industry, innovation and infrastructure	Not material to WPP
10	Reduced inequalities	Social – pages 37-38 Human rights and ethical conduct – page 41
11	Sustainable cities and communities	Environment – pages 33-36 Social – pages 37-38
12	Responsible consumption and production	Additional sustainability case studies are provided through the Sustainability section of the Annual Report
13	Climate action	Environment – pages 33-36 TCFD Statement and Carbon Emissions Statement – pages 43-49
14	Life below water	Not material to WPP
15	Life on land	Not material to WPP
16	Peace, justice and strong institutions	Sustainability Governance Model – pages 39 Corporate Governance – pages 63-132
17	Partnerships for the goals	Additional sustainability case studies are provided through the Sustainability section of the Annual Report

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