



WPP Sustainability Reporting Criteria 2025

ESG Performance Measures subject to external assurance



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1.0 Introduction and general notes

This reporting criteria document:

- sets out the mechanisms that are in place to monitor progress against sustainability performance measures
- provides detail on WPP's definitions, scope and data preparation for the transparency of annual sustainability reporting of publicly assured metrics: WPP defines sustainability as "the management of the environmental, social and governance impacts resulting from the operation of WPP agencies, collectively and individually"
- details how WPP reports on activity of its global operations against the sustainability metrics and targets subject to independent limited assurance for the full financial year 2025 (1st January to 31st December).

Sustainability reporting and analysis is managed by the WPP global sustainability team. Data comes from the finance system, centralised data sources, and suppliers.

Data reported through the finance system is submitted by WPP Reporting Units for each WPP agency, as defined for financial reporting. Agencies are expected to devote sufficient time and resources to collect and report accurate and complete data. The implementation and supervision of this reporting protocol is the responsibility of local, regional and global CFOs/Finance Directors/Controllers. All Reporting Units must submit data against each metric, unless otherwise specified below.

Data for centrally contracted company cars and air travel is provided by our suppliers.

1.0.1 Scope for Reporting Units

For the purposes of reporting carbon emissions data and social metrics, we follow the financial control approach and align our organisational boundary to the accounting definition of a subsidiary, where WPP has control of the entity. This is either through majority ownership of the equity share capital or through other facts and circumstances that lead to the conclusion that WPP have power over the investee, exposure or rights to variable returns from its involvement with the investee and the ability to use its power over the investee to affect the amount of returns to which WPP is entitled. Associates and other minority interests are not included within WPP's boundary.

For entities meeting this organisational boundary definition we account for 100% of GHG emissions except for the exclusions set out in 1.0.6 and as listed against each metric definition below. We collect utility data for buildings where the facts and circumstances described in Section 2.0.2 demonstrate that WPP has financial control over energy, regardless of the control that we have over those buildings or the lease or ownership arrangement. This scope boundary includes both leased and owned premises and therefore best represents our actual consumption and the impact that our business has on the environment.



1.0.2 Definition of changes requiring re-statement

Restatements will be considered necessary if there is change of greater than 5% to a previously disclosed absolute KPI, or greater than 1% to a previously disclosed percentage KPI. This is in line with our materiality threshold. Restatements may be needed as a result of:

- **Structural change:** Where we experience a structural change to the company, (eg, an acquisition or divestment), and to the scope of our reporting in future periods, we will recalculate the baseline and other data as required, so that we can monitor our performance on a consistent basis
- **Methodology change:** Changes in calculation methodology or improvements in the accuracy of emission factors or activity data, which result in a material impact on the KPI data
- **Corrections:** Discovery of significant errors, or cumulative errors, that are collectively material.

For each performance measure, this may apply to both one-off and cumulative changes (eg a number of disposals over several years may require the revision of a measure).

1.0.3 Reporting Unit acquisitions

Acquisitions report data from the date on which the acquisition takes place. In rare instances where an acquisition takes place towards the end of the annual reporting period, and no reported data is available, extrapolation will be employed to provide data for end-of-year reporting. Details of extrapolation methods for each performance measure are shown in the relevant sections. Data will only be added to baseline values and intervening years if it has a material impact, in line with our restatement policy in Section 1.0.2.

1.0.4 Reporting Unit Mergers

In cases where a merger occurs, the WPP Finance team determines the approach for reporting carbon emissions data and social metrics based on the legal and financial requirements of the merged entity. Where a new reporting unit is created, activities related to the discontinuing reporting units will be reported under the new continuing reporting unit. Where it is determined reporting will continue under one preexisting reporting unit, activities relating to any discontinuing reporting units will, henceforward, be reported under the continuing preexisting entity. Data for any discontinuing reporting units remains stored in the data collection system for reference purposes.

1.0.5 Reporting Unit Disposals

Reporting ceases beyond the last period of ownership. Data is provided until WPP is no longer the majority shareholder and will be accounted for that part of the year only. Data will only be removed from baseline values and intervening years if it has a material impact, in line with our restatement policy in Section 1.0.2. Data for disposed units remains stored in the data collection system for reference purposes.

1.0.6 General exclusions

In line with our reporting boundary, data is excluded for Reporting Units where WPP has a minority stake, (eg Associate Companies). This process is managed by WPP Finance within the financial reporting system as part of daily data consolidation. Manual checks are made by the WPP global sustainability team at the end of the reporting year to ensure no minority investment data has been included through the financial reporting system. Other reporting exclusions and data limitations in each instance are listed against each metric definition below as relevant.



1.0.7 Controls and Quality Checks: data from Reporting Units

Instructions for data entry are shared with Reporting Units by the global sustainability team periodically through the year, with reporting training occurring at least every six months.

During each reporting period, the global sustainability team also provides ad-hoc support for questions from the Reporting Units.

To continue to improve the quality and completeness of data provided by the Reporting Units, our WPP risk and controls group has established ESG data controls covering the metrics outlined in this Reporting Criteria document. The controls cover network- and group-level processes. The implementation of the controls commenced in October 2022 and continued through to 2025. Group-level controls were implemented and enacted from December 2022.

The controls aim to strengthen compliance by:

- Increasing the level of review over metrics, resulting in fewer errors in submissions
- Allocating formal responsibility to appropriate individuals for data review, ensuring appropriate subject matter experts are involved in the process.

On a half-yearly basis, the global sustainability team extract data from the financial reporting system and review the submitted values. Identified issues are flagged to the Reporting Units for review and correction prior to the final closure of submissions.

Additional data reviews and quality checks specific to each performance measure are described in the relevant section.

1.0.8 Controls and Quality Checks: centralised data

Company Car and Air Travel data are regularly provided by our external service providers and collated by WPP procurement.

The preparation processes for this data are reviewed on an annual basis with the service providers to test coverage and robustness. These checks consider, but are not limited to, whether the suppliers market coverage and transaction volume are reasonable considering the suppliers' contractual scope.

The collated data is checked for accuracy and completeness by the global sustainability team and any queries are resolved prior to the final closure of submissions.



2.0 Overview: GHG emissions and associated activity data

2.0.1 Scope

Reporting scope is defined in Section 1.0.1. Additional notes on scope and reporting as follows:

- WPP prepares GHG emissions and associated activity data aligned to the [UK Streamlined Energy and Carbon Reporting \(SECR\)](#) regulations. WPP uses this standard globally to account for emissions from its operations that occupy shared leased premises in Scope 1 and Scope 2 GHG disclosures
- Wherever possible, WPP will utilise meter readings or bills or reports from the landlord for our specific energy usage in shared leased premises to calculate GHG Emissions
- Where this is not possible, estimations are made based on the proportion of floor space occupied by WPP in the building, or other estimation methods as described in Section 2.0.4
- We apply the hierarchy of emission factors as indicated in the Greenhouse Gas Protocol Scope 2 Guidance for market-based emissions reporting. See Section 2.0.3.

2.0.2 Process of Measurement and submission

We measure and report our GHG emissions in tonnes of CO₂e. This reflects the aggregated impact of three of the seven GHG's required to be reported under the GHG Protocol: carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O).

With the exception of company car data (Scope 1) and air travel data (Scope 3), environmental data is reported into the finance system at local site level by the relevant Reporting Unit. Wherever available, consumption data from the local service provider, (eg bills, invoices, meter readings), or reports from the Landlord detailing the Reporting Unit consumption for the applicable period is entered.

Energy consumption is reported from the date at which any of the below facts and circumstances first apply to a premises:

Facts and Circumstances	Energy Accounting Approach
Responsibility for energy bill	WPP should account for all energy that we bear financial responsibility for.
Energy bundled with rent costs	WPP should account for all energy included in rent costs.
Right of Use Asset	WPP should account for all energy from right of use assets, as determined by WPP's financial accounting team.

The WPP global sustainability team should be consulted to make a determination about the appropriate energy accounting approach during a refurbishment period. If WPP own the lease but are not financing the refurbishment, WPP may not have financial or operational control over the energy, and it may be inappropriate to account for energy consumed. If WPP finance the refurbishment then we may have financial control over the energy consumed and it may be appropriate to account for the energy.

In shared premises where WPP and its agencies lease a portion of a building, Reporting Units that require estimation are asked to follow the estimation processes defined in Section 2.0.4.



Where multiple WPP agencies are co-located in a single building data may be consolidated into a single Reporting Unit. Where a legal entity and associated Reporting Unit for the building has been created, (eg a specific WPP campus Reporting Unit) that Reporting Unit should consolidate and report the environmental data. In the absence of a specific legal entity and Reporting Unit, the WPP agency who holds the master lease (the 'main tenant') should consolidate and report the data on behalf of all WPP agencies in the colocation. The Reporting Unit with the master lease may assign responsibility for consolidating and reporting energy consumption to another Reporting Unit. In some instances, main tenants may choose not to consolidate data and instead energy is allocated and reported by WPP subtenants.

Where data is not available, Group-level estimates are applied to the dataset as described in section 2.0.5.

Company car data for centrally contracted vehicles is provided to WPP through reports from third party service providers. Total car emissions are calculated as described in Section 3.1.

Air travel data for centrally booked flights is provided through reports from the third-party service providers. Total air miles travelled, and the associated emissions, are calculated as described in Section 3.4 and 3.5.

2.0.3 Factors used in the calculation of GHG emissions

Scope 1

- **Diesel, heating oil, and natural gas emissions** - UK DEFRA - GHG Conversion Factors 2025
- **Company car emissions** - UK DEFRA - GHG Conversion Factors 2025

Scope 2 – Grid Average

- **Heat and steam emissions** – UK DEFRA - GHG Conversion Factors 2025
- **Electricity emissions (excluding Australia, Canada, New Zealand, the UK, and the USA)** – International Energy Agency (IEA) - Emissions Factors 2025
- **Australia electricity emissions** – Australian National Greenhouse Accounts Emission Factors October 2025
- **Canada electricity emissions** – Canada National Inventory Emission Factors 2025
- **New Zealand electricity emissions** – New Zealand Ministry for Environment Emissions Factors 2025
- **UK electricity** – UK DEFRA - GHG Conversion Factors 2025
- **United States electricity emissions** – International Energy Agency (IEA) - Emissions Factors 2024

Emission factors for Canada and New Zealand were updated in 2025 to use national emission factor disclosures. In the USA, 2024 IEA emission factors were used instead of 2025. These updates were made as IEA 2025 emission factors were not available to WPP in these markets. The change in emission factors impact on the prior year has been assessed to be immaterial and no restatement is required.



Environmental Conversion Factors

- Converting activity data to kWh – American Petroleum Institute - Compendium of Greenhouse Gas Emissions 2009

Note – For market-based Scope 2 reporting we apply the hierarchy of emission sources in the Greenhouse Gas Protocol Scope 2 Guidance, which outlines that residual mix emissions factors should be utilised where available, prior to the application of grid average factors.

Scope 3 – Business Air Travel

- UK DEFRA - GHG Conversion Factors 2025 – Business Travel Air – by haulage and class – with radiative forcing

2.0.4 Estimations and Extrapolations

There are circumstances where it is necessary for a Reporting Unit to estimate data; for example, the estimation of data where only part of a building is occupied but sub-metered electricity is not available. An example is shown below:

- Based on WPP occupied floor area:

Total shared premises electricity consumption = 100,000 kWh

Total premises floor space = 1000 square metres (m²)

Electricity consumption per m²: $\frac{100,000 \text{ kWh}}{1000 \text{ m}^2} = 100 \text{ kWh per m}^2$

Floor space occupied by WPP Company = 500 m²

Therefore, WPP electricity consumption: $500 \text{ m}^2 \times 100 \text{ kWh per m}^2 = \mathbf{50,000 \text{ kWh}}$

- Where it is not possible, or appropriate, to estimate based on WPP occupied floor area, the above calculation is applied using proportion of headcount instead
- Where it is not possible, or appropriate, to use floor space or headcount as above, the proportion of spend per Reporting Unit on a combined bill may be used to calculate the proportion of energy usage per Reporting Unit
- Where actual data is not available due to timing, (eg a delay in receiving an invoice for the last month of the reporting period), Reporting Units may estimate that period of consumption based on a comparable prior period
- Due to the diverse nature of WPP, Reporting Units sometimes use methods of estimation other than described above. Where our data quality checks identify that this is the case, we highlight the valid methods which should be used and request that the submission be amended by the Reporting Unit
- Instances of estimation and extrapolation are reported in the financial reporting system by the Reporting Unit
- Where data is estimated, internal checks are made during half yearly data validation cycles. If usage data becomes available in-year, this will replace estimated data points and be carried forward. In select circumstances, complex estimates where a significant degree of subject matter expertise is required may be conducted at the Group-level. These estimates rely on primary data where possible.



2.0.5 Data Coverage

Electricity

The WPP global sustainability team assesses the completeness of electricity data submitted by Reporting Units and performs an adjustment by identifying Reporting Units where we would expect some electricity consumption, based on knowledge of Reporting Unit leases and headcount, but no data has been submitted. In 2025, we estimate that 6% of our electricity consumption was not reported, due mainly to the use of shared office locations where data could not be apportioned to WPP.

In cases of missing electricity data, where there have been no material changes to the Reporting Unit, estimates are used and applied in the following priority order:

1. Where full year data is unavailable, the Reporting Unit may estimate by either using, or extrapolating from, a comparable prior period, to provide a full year's data
2. If option 1 is not available, data is estimated for the Reporting Unit based on the following process:
 - a. Data from all Reporting Units that reported electricity is used to calculate a regional average kWh per FTE metric
 - b. The appropriate kWh per FTE regional average is multiplied by the FTE in the Reporting Unit, or office for multi-location Reporting Units, that requires estimation to calculate estimated annual consumption. For multi-location Reporting Units where a breakdown of FTE per office is not available, however, an estimate is required for at least one office, the total Reporting Unit FTE has been used to calculate estimated annual consumption.

Natural Gas

The WPP global sustainability team assesses the completeness of natural gas data submitted by Reporting Units and performs an adjustment for Reporting Units identified as requiring estimation. In 2025, we estimate that 12.5% of our natural gas consumption was not reported, due mainly to the use of shared office locations where data could not be apportioned to WPP.

In cases of missing natural gas data, where there have been no material changes to the Reporting Unit, estimates are used and applied in the following priority order:

1. Where full year data is unavailable, the Reporting Unit may estimate by either using, or extrapolating from, a comparable prior period, to provide a full year's data
2. If option 1 is not available, data is estimated for the Reporting Unit based on the following process:
 - a. Data from all Reporting Units that reported natural gas is used to calculate a regional average kWh per FTE metric
 - b. The appropriate kWh per FTE regional average is multiplied by the FTE in the Reporting Unit, or office for multi-location Reporting Units, that requires estimation to calculate estimated annual consumption. For multi-location Reporting Units where a breakdown of FTE per office is not available, however, an estimate is required for at least one office, the total Reporting Unit FTE has been used to calculate estimated annual consumption.



Diesel

The WPP global sustainability team assesses the completeness of diesel data submitted by Reporting Units and performs adjustments for reporting units identified as requiring estimation. In 2025, we estimate that 29% of diesel was not reported, due mainly to challenges in obtaining diesel top up data.

In cases of missing diesel data, data is estimated based on floor area. For leases with complete reporting, the per square metre market average kWh of diesel consumed is calculated. This metric is then applied to the remaining square metres from leases in market that did not report diesel consumption.

Heat and Steam

The WPP global sustainability team assesses the completeness of heat and steam data submitted by Reporting Units and performs an adjustment by identifying Reporting Units where heat and steam is understated or misclassified, based on confirmation with Reporting Units. In 2025, we estimate that 29% of our heat and steam consumption required adjustments, due mainly to data access issues in the German market.

In cases where full year data is unavailable, where there have been no material changes to the Reporting Unit, an estimate may be applied by either using, or extrapolating from, a comparable prior period, to provide a full year's data.



3.0 Performance Measures: GHG emissions

3.1 Sub-total Scope 1 Emissions (Tonnes CO₂e)

3.1.1 – Definition

Sub-total Scope 1 emissions denote WPP's direct emissions, excluding emissions from locally contracted cars. Data will be provided by each Reporting Unit or by WPP procurement where relevant, i.e., not all units will produce Scope 1 emissions. WPP's sub-total Scope 1 emissions constitute:

- **Fuels** (natural gas supplied through country energy grids, diesel, heating oil) on premises to provide heating, hot water and back-up electricity generation
- **Company cars** – centrally contracted, leased or owned by WPP as part of an individual employee's remuneration package.

Refrigerant gases are an immaterial proportion of our 2019 baseline and are therefore not included in our current Scope 1 emissions total. As we have decreased our Scope 2 emissions (emissions from the electricity we purchase) so substantially, refrigerant gases have become a material emissions category. We are including refrigerant gases in our rebaselined carbon footprint and emissions reduction target which will be disclosed later in 2026. Please see our Annual Report for more detail.

3.1.2 Process of Measurement

Fuels

Data is sourced from bills, invoices, meter readings and landlords. If a Reporting Unit is in a shared premise, data will be reported as stated in Section 2.0.2.

Data is converted to tonnes of carbon dioxide equivalent using relevant DEFRA emissions factors.

Diesel / Heating Oil is used predominantly for back up generation capacity and heating. Due to the low volume consumed, total invoiced volume during the reporting period is considered an acceptable method of reporting in lieu of consumption data.

Category	Consumption / Financial Spend	Account	Units of Measurement
Fuels	Consumption	Natural Gas Consumption	kWh (Default) MWh / BTU / Therm / m ³ / ft ³
		Diesel / Heating Oil Consumption	kWh (Default) MWh / BTU / Therm / Kg / Tonne (Metric) / Ton (Short/US) / m ³ / litre / Gallon (US)



Company cars

Company cars form part of remuneration packages for some of WPP's senior managers and executives in some markets. WPP does not have a central fleet of Commercial vehicles.

Centrally contracted cars are managed through WPP procurement's central contracts with leasing agencies, who provide data for annual reporting. Annual mileage for each car is estimated as per Section 3.1.4. Fuel type classification checks and reclassifications are detailed in Section 3.1.3. The latest UK DEFRA emissions factors by fuel type and average car in kgCO₂e/km are applied globally and used to calculate total emissions.

3.1.3 Quality and Error Checks

Company car data from leasing agencies is reviewed at year end and periodically throughout the year for completeness and accuracy as part of carrying out Group-level data control procedures.

As part of WPP's accuracy checks, the car leasing providers fuel type classification is reviewed for each vehicle. The review compares the make and model of the car against technical specifications from the manufacturer's website to confirm accuracy. If the review indicates a misclassification in the leasing provider's dataset, the fuel type from the manufacturer's website it utilised.

The car leasing providers utilise different approaches to fuel classification. To ensure standardisation, WPP classifies supplier-provided fuel type against the fuel types outlined by DEFRA as part of their emissions factor dataset.

3.1.4 Estimates and Extrapolations

Centrally contracted and managed cars – Company car data for centrally contracted vehicles is collected through leasing providers. Distance travelled is calculated based on the mileage outlined in the lease agreement. Estimates and extrapolations follow this approach:

- In some instances, where available, actual car handover date is used rather than lease agreement date to estimate mileage in the reporting period
- Mileage data is extracted from third-party leasing agencies systems by WPP or shared by leasing providers, pro-rated to a 12-month period, and adjusted to account for lease periods, or where available actual car handover dates, that start or end part way through the calendar year, eg, if a contract commences 1 March we would calculate emissions for 10 months usage rather than the full 12 months
- Where a contract remains live after surpassing its end date, emissions are accounted for up to the end of the reporting period based on the original contract terms.
- The latest UK DEFRA emissions factors by fuel type and average car in kgCO₂e/km are applied to calculate total emissions
- We do not distinguish between business and personal mileage undertaken in company cars and also do not include any business mileage from employee owned vehicles in our Scope 3 business travel emissions data.



3.2 Total Scope 2 (location-based emissions) and (market-based emissions) (Tonnes CO₂e)

3.2.1 - Definition

As defined by the GHG Protocol, Scope 2 emissions are 'Indirect' energy that has been generated outside of the premises (eg, an electricity power station) but used on the premises. Data will be submitted by each Reporting Unit where relevant.

3.2.2 - Scope

- Indirect energy supplies include electricity and heat / steam, this encompasses the charging of company electric and plug in hybrid electric cars at our offices
- Scope 2 emissions from the charging of company electric and plug in hybrid electric cars at employees home have been assessed as outside of our scope boundary in line with DEFRA guidance that organisations should account for emissions from public and office charging but not from employee home charging
- Emissions from public charging have been assessed as immaterial and are therefore not reported. Public charging is assumed to make up 6% of electric charging consumption. The associated emissions are calculated to be less than 5% of total Scope 2 emissions using either a location-based or market-based approach.

3.2.3 - Process of Measurement

Data is reported in various measurement units from the energy supplier and converted to kilowatt hours (kWh).

Data is reported in the following ways by Reporting Units:

- **Standard Electricity (National Grid)** – standard electricity (generated through a variety of means) supplied through a national distribution grid network on a conventional supply contract and where no renewable electricity is specifically selected
- **Renewable Electricity (National Grid)** – renewable electricity supplied through a national distribution grid network on a renewable supply contract
- **Renewable Electricity (Non-National Grid)** – renewable electricity generated on site, typically through solar panels
- **Heat / Steam** - this is the supply of piped hot water / steam used for heating (usually instead of fuel combustion for these purposes).

Currently, the majority of renewable electricity is purchased in the form of unbundled Energy Attribute Certificates (EACs) centrally (93%). Once Reporting Units have submitted data at the end of year, the global sustainability team uses reported consumption of electricity to purchase in-market Energy Attribute Certificates to cover the required amount of renewable electricity in target markets.

WPP prioritises recent vintages when utilising Energy Attribute Certificates (EACs) to source renewable electricity. In general, and in the absence of official consensus, we consider a 12-month period to be a reasonable vintage. We are working to fully align our procurement approach to meet this definition. In 2025, 3% of the renewable electricity we recognised came from EACs with a 2024 vintage.

In some offices, renewable electricity is purchased locally through supplier contracts. Where evidence of the renewable attribution of this energy is obtainable and verifiable by the global



sustainability team, the supporting Energy Attribute Certificates (EACs) or other appropriate contractual instruments are obtained and reviewed. If the evidence meets the requirements of the RE100 quality criteria, this locally purchased electricity will be counted as part of the total renewable electricity.

We align to RE100 quality criteria where appropriate – see Section 3.2.4.

Total Scope 2 emissions (location-based emissions) (Tonnes CO₂e)

Country emissions factors are applied to data reported as kWh to convert to tonnes of carbon dioxide equivalent (tCO₂e) and produce location-based emissions. IEA 2025 emissions factors are applied to all countries' data except for Australia, Canada, New Zealand, the UK and USA.

Total Scope 2 (market-based emissions) (Tonnes CO₂e)

The emissions factor for renewable electricity procured via centrally purchased energy attribute certificates is applied to all appropriate Reporting Unit and market consumption.

To calculate and report market-based data, we apply the hierarchy of emission sources in the Greenhouse Gas Protocol Scope 2 Guidance., which outlines that residual mix emissions factors should be utilised where available, prior to the application of grid average factors.

In the 2025 reporting year, residual mix emissions factors were applied for standard electricity consumption in Romania where such factors are available. In all other regions, all energy not covered by centrally procured Renewable Energy Certificates is outside of Europe, the USA and Australia where there are currently no residual mix emissions factors available. In these markets, grid average emissions factors have been applied.

3.2.4 Application of RE100 Technical Criteria and GHG Protocol Scope 2 Guidance

The table below indicates whether each of the eight sourcing options in RE100 Technical Criteria (March 2025) are applicable to WPP and how the quality principles of the GHG Protocol Scope 2 guidance are applied to support WPPs reporting of market-based emissions.



No	Renewable electricity sourcing option	Application in WPP
1	Self-generation from facilities owned by the company (on or offsite)	N/A
2	Procurement from on-site installations owned by a supplier	N/A
3	Direct line to an off-site generator with no grid transfers	N/A
4	Direct procurement from offsite grid-connected generators eg Power Purchase Agreement (PPA)	N/A
5	"Green" electricity products from an energy supplier (eg Utility "green" power programs and products, "Green" Tariffs)	<p>Reporting Units are encouraged to locally procure Renewable Electricity products from local providers where available. For submissions of renewable energy data, Reporting Units must provide evidence that the renewable electricity purchased complies with GHG Protocol Scope 2 Quality Criteria – Table 1.</p> <p>If evidence provided is adequate in line with the RE100 Technical Criteria, an emission factor of 0 is applied in Greenhouse Gas reporting to calculate market-based emissions.</p> <p>If evidence is inadequate, the energy will be treated as Standard Grid electricity in Greenhouse gas reporting and the hierarchy of conversion factors per market-based emissions is applied to it. In such cases, WPP may choose to apply an appropriately sourced Energy Attributable Certificate to the consumption volume if in a target market as per option (6) below.</p>
6	Unbundled Energy Attribute Certificate ("EAC" or "certificates") purchase	<p>Decisions related to market coverage and the purchase of Energy Attribute Certificates (EACs) are applied by the WPP global sustainability team to a Reporting Unit or market.</p> <p>For the purposes of calculation and reporting where an EAC is applied to Standard Grid Electricity usage for a Reporting Unit or market, the energy classification is changed to Renewable Tariff and reported as such.</p> <p>Where EACs are purchased and applied, WPP global sustainability team ensures with the supplier that they comply with GHG Protocol Scope 2 Quality Criteria – Table 1.</p>
7	Default delivered renewable electricity from the grid, supported by certificates	N/A
8	Default delivered renewable electricity from a grid that is 95% or more renewable and does not have an attribute tracking system	N/A



3.3 Total proportion of electricity purchased from renewable sources (%)

3.3.1 - Definition

Renewable electricity reported as described in Section 3.3.2 is compared to total electricity purchased, after applying reporting exemptions, to provide a percentage (%) purchased.

3.3.2 - Scope

WPP applies the GHG Protocol's Scope 2 Guidance document and RE100 guidance to define types of Renewable electricity sources.

In line with the RE100 Technical Criteria, reporting exemptions were applied for the first time in 2025 to markets with under 100 MWh of consumption and not exceeding 500 MWh in aggregate, where renewable electricity was not technically feasible to be procured: Ecuador, Iraq, Lebanon, Qatar, and Tanzania. WPP considers procuring renewable electricity technically feasible to be procured if through reasonable endeavours WPP can procure credible EACs, GreenPower schemes, renewable PPA's, or on-site renewable generation, as assessed by WPP and considering external expert advice. After applying reporting exemptions, we consumed 99.8% renewable electricity. Renewable electricity was not technically feasible to be procured in Bahrain and only partially in Romania, where we were able to source a proportion through local renewable electricity contracts. The consumption arising from Bahrain and Romania, where we are unable to take reporting exemptions, represents 0.15% of renewable electricity consumption.

The below technical feasibility assessment was informed by knowledge from the WPP Sustainability team, 3Degrees renewable electricity availability database, and expert guidance from Climate Impact Partners who reviewed RE100 compliant EAC availability in each market. [WPP's Environmental Policy](#) does not permit large hydro-power.

Market	% Overall Electricity Consumption	MWh	EACs, PPA's, GreenPower, on-site renewable generation?	Technically feasible to be procured?
Bahrain	0.09%	>100	x	No
Romania	0.06%	>100	Partial	Not for all consumption
Lebanon	0.05%	<100	x	No, exempt from target
Ecuador	0.00%	<100	x	No, exempt from target
Iraq	0.01%	<100	x	No, exempt from target
Qatar	0.03%	<100	x	No, exempt from target
Tanzania	0.06%	<100	x	No, exempt from target

3.3.3 - Process of Measurement

Proportion of renewable electricity purchased = verified purchased electricity from renewable sources (kWh) during the calendar year expressed as a % of total electricity purchased (kWh) in the calendar year, excluding kWh where reporting exemption has been taken.



3.4 Total miles travelled from centrally contracted flights (miles)

3.4.1 - Definition

Centrally contracted miles travelled by air for the purposes of work-related activity only.

3.4.2 - Scope

All air travel miles for flights booked through travel management companies under central contracts managed by WPP Procurement and taken by employees for the purposes of work during the calendar year is reported.¹

3.4.3 - Process of Data Capture and Measurement

The majority of air travel is booked using centralised travel management companies and data is captured using reports from those companies for the calculation of total miles travelled. Centralised travel management company reports include data for all flights that departed during the reporting period. Exchanges are excluded from reports to avoid double counting with original flight bookings. We are unable to consistently reconcile exchanges to the original flight due to data limitations and therefore cannot deduplicate the original flight credited towards an exchange. Given this limitation, we assume exchanges are materially in line with original bookings and remove exchanges. The total kilometres flown across the travel management companies is converted to miles. Multi-leg flights are split out per leg to ensure all miles flown are captured. All refunded flights that were not taken are excluded from the totals. The total kilometres flown across the travel management companies is converted to miles. Multi-leg flights are split out per leg to ensure all miles flown are captured. All refunded flights that were not taken are excluded from the totals.

Data for flights that departed in the reporting period is provided to WPP in km or miles by haul and class. Data is stored in the travel management company (TMC) system in line with local data protection legislation and transferred to WPP for consolidated reporting.

3.5 Total emissions from centrally contracted flights (Tonnes CO₂e).

3.5.1 - Definition

Total Scope 3 emissions resulting from centrally contracted business air travel.

3.5.2 - Scope

Air miles travelled by employees on centrally contracted flights are captured, and reported as defined in Section 3.4 and converted into tonnes CO₂e using [DEFRA 2025](#) GHG Conversion Factors by haul and class of travel as follows:

- **Domestic, to/from UK – Class – passenger.km – With RF**
- **Short-haul, to/from UK – Class – passenger.km – With RF**
- **Long-haul, to/from UK – Class – passenger.km – With RF**
- **International, to/from non-UK – Class – passenger.km – With RF**

In line with the DEFRA guidance on the use of these emissions factors, we apply the International, to/from non-UK emissions factors to all non-UK flights which represent 65% of centrally contracted flight emissions.

¹ Total mileage and emissions from air travel are not included in this document. For detail on WPP's total air travel mileage and emissions, including emissions from locally contracted air travel, please visit wpp.com/sustainabilityreport2025.



3.5.3 - Process of Data capture and Measurement

Air travel emissions from centrally contracted flights (Tonnes CO₂e) = sum of air miles converted to KM travelled by haul and class of travel, (see Section 3.4) multiplied by the relevant DEFRA 2025 GHG conversion factor (UK DEFRA - GHG Conversion Factors 2025 - Business Travel – air) as above.



4.0 Performance Measures: Employment Data

4.1 Definitions

Employment data is reported on a Full Time Equivalent basis, covering permanent employees. A Full Time Equivalent (FTE) employee is defined as a permanent person or employee of the WPP Agency or any of its majority owned Reporting Units (see Section 1.0.1), as captured locally by each Reporting Unit and entered into the centralised Finance system. Employees include individuals on long term leave (eg, parental leave, maternity leave) where the individual is still considered an employee of the agency under local employment law. Employees on sick leave are included in the headcount. FTE values for part-time employees are calculated as a proportion of contracted days below a standard five-day week i.e. an employee contracted to work three days per week would be represented as 0.6FTE. FTE employees do not include fixed term workers unless it is determined that their benefits and employment rights are commensurate with those of a permanent employee. The following categories of temporary employees are typically excluded:

- **Independent contractors** are defined as workers retained on the basis of a temporary contract to perform specific assignments or duties. Independent contractors do not have the same employment rights as an employee
- **Interns** are considered to be individuals who are currently pursuing university level education, or have recently graduated, and who are occupying positions for short to medium-term periods, (typically 3-12 months), which enable them to gain work experience. Interns do not have the same employment rights as an employee.

End of year totals are measured as at 31 December. Where an employee leaving WPP has an exit date of 31 December the Reporting Unit will determine whether the employee was active (eg working) as at that date based on the working practices within their agency. Individuals with a leaver date of 31 December who are deemed to have been working as at that date will be included within the reported headcount.

4.2 Age diversity (%)

4.2.1 - Definition

Each quarter, Reporting Units report the number of Full-Time employees in each of the following age / gender categories, expressed as a % of the total number of their employees in each of the following categories.

Employee Gender	Age Group
Female Male Other Gender / Gender Unspecified	Employees aged 19 or under
	Employees aged 20-29
	Employees aged 30-39
	Employees aged 40-49
	Employees aged 50-59
	Employees aged 60+



4.2.2 Process of capture and measurement

Local processes within Reporting Units are used to capture this information, with country-specific regulatory compliance being the responsibility of the local Reporting Unit.

Age data is collected principally via employee self-declaration, typically via contractual documentation completed by new hires at the point of joining a WPP Agency. For example, in the UK, date of birth is captured as part of His Majesty's Revenue & Customs (HMRC) requirements, and identification for right to work documentation.

Data is then stored in local systems in line with local data protection legislation and entered into the WPP central finance systems each quarter for consolidated reporting.

Reported data covers FTE in employment on the last day of the reporting period. For full year data, this is 31 December 2025.

Where data gaps are identified, additional employee surveys are used to improve coverage and accuracy.

Note - There are currently instances where self-declaration is not the basis for data capture. Examples include, but are not limited to review of identification documentation (such as a Passport) together with disclosed date of birth for each individual.

4.3 Gender balance (%)

4.3.1 Definition

Each month, Reporting Units report the total number of FTE employees in BFC finance.

Additionally, WPP collects data on employee totals, job titles and gender centrally on a monthly basis from HR information systems and other sources across the business through the Global People Data Solution (GPDS). End of year totals are measured as at 31 December.

Gender data is broken down by seniority level. In 2025, seniority classification was determined at group level as outlined in Section 4.3.3.

Employee Gender	Employee Seniority
Female Male Other Gender / Gender Unspecified Prefer not to say	Executive Leaders – See descriptions in 4.3.3 Total employees - the sum of Full Time Equivalent employees from all Reporting Units in scope of reporting



4.3.2 Process of capture and measurement – employee gender

Local processes within Reporting Units are used to capture this information, with country-specific regulatory compliance being the responsibility of the local Reporting Unit.

Gender data is collected principally via employee self-declaration, typically via contractual documentation completed by new hires at the point of joining a WPP Agency. For example, in the UK, gender is captured as part of HMRC requirements and identification for right to work documentation.

Data is then stored in local systems in line with local data protection legislation. Data is transferred to the WPP GPDS to create a central repository of employee information. Data in GPDS does not cover 100% of the employee population and is only obtained in situations where the WPP Agency retains an appropriate data tracking system. This includes Human Resources Information Systems (HRIS) like Workday HCM, Talent Tree and Bamboo, as well as manually maintained employee databases.

There are currently instances where self-declaration is not the basis for data capture. Examples include, but are not limited to, review of identification documentation (such as Passport) together with disclosed gender for each individual.

A review of the category "Other Gender / Gender Unspecified" as a percentage % of total headcount is carried out for each Reporting Unit, where headcount is greater than 5 FTE. In each case, if "Other Gender / Gender Unspecified" category is greater than 3% of the total headcount, then additional checks for data validity are carried out with the Reporting Unit.

Where data gaps are identified, additional employee surveys are used to improve coverage and accuracy. Where self-disclosed data on Gender is unavailable, Reporting Units enter FTE under the category "Other Gender / Gender Unspecified".

4.3.3 Process of capture and measurement – employee seniority

In prior reporting years, seniority classification was completed by individual reporting units. From 2024, changes to underlying data systems, the introduction of WPP's Job Architecture system and reporting unit mergers resulted in inconsistencies in agency-level classifications. Therefore, centralised data systems were leveraged for FY25 reporting where available.

Central data feeds containing employee gender and job title data as at December 2025 were obtained. The GPDS system holds gender and job title data for 85% of WPP employees compared to the total FTE reported in the finance system.

To maintain a consistent basis for reporting employee seniority, a group level detailed estimate was determined. This methodology is intended for use until the finalisation of WPP's Job Architecture programme. This process utilised the data sources outlined below.



Source of seniority classification	% Executive leader population in category	% of modelling based on FY25 data	% of modelling based on FY23 data
Category A: FY25 GPDS data	76%	100%	0%
Category B: FY25 GPDS and finance-sourced data	14%	100%	0%
Category C: Blended FY25 GPDS and finance-sourced data with FY23 gap fill	8%	45%	55%
Category D: Modelling based on FY23 seniority data (<i>highly immaterial markets only</i>)	2%	0%	100%

4.3.3.1 Categories A and B: Centralised classification

For categories A and B, WPP conducted a job-titled based classification of this dataset in line with the historic approach outlined in WPP's Reporting Criteria document. The analysis was performed between the WPP People Analytics and global sustainability teams. The basis for the model was broadly consistent with the seniority classification exercise performed for the UK, Ireland and USA in FY24. One change was made to the classification hierarchy based on stand back procedures, this resulted in an immaterial variance (<1 percentage point) to the FY24 dataset. Individuals were classified based on their job title, in line with the following groupings. The analysis excluded employees where a job title or gender data was not available.

Seniority Category	Example job titles
Executive Leaders	Board members, CEOs, CFOs, Chairs, Chiefs of Staff, Country Managers, C-Suite Officers, Directors of major HQ global departments, Executive and Global Creative Directors, Executive Vice Presidents, Executive Leaders, Finance Leadership, Founders, Global Client Leads, General Managers, Legal leadership, other HQ leadership and Presidents.
Senior Managers	Global Directors (of sub-departments), department Heads or Presidents not included in the Executive Leaders category, Business Directors, Account Directors, Managing Directors and Partners, Executive Officers, Executive Directors ¹ , Vice Presidents, Senior Vice Presidents, Senior Strategists and Senior (non-C Suite) roles in HR, Finance, Legal and other operational functions.
Other employees	Other roles not included in the above two categories. This includes Account managers, executives and other account specialist roles, Administrators, Analysts, Assistants, Associate Directors, Associates, Coordinators, Specialists in varying disciplines including Creative, Data, Finance, IT, Legal, Media, HR, Planning and Production, Process leads, Strategists, Developers, Managers and Supervisors.

¹In 2024, Executive Directors were included in the Executive Leader category. This was reviewed during stand back procedures, where it was identified that the role was more consistent with the characteristics of the senior manager population. We have assessed the impact of this mapping retrospectively and the variance to the FY24 executive leader population was not material (<1 percentage point)



The analysis resulted in a market-level determination of the gender split by seniority. To maintain consistency with the Full Time Equivalent figures reported through BFC Finance, these percentage breakdowns were applied to the total FTE headcount for each market respectively.

Where a market had over 75% coverage of gender data in GPDS, GPDS was utilised as the sole source of reporting. The characteristics of the remaining population were assumed to be comparable to the population in GPDS, and therefore was excluded from analysis.

This approach is referred to Category A in the table on page 22. It represents 76% of the Executive Leader population.

Where a market had below 75% coverage of gender data in GPDS and over 100 employees, efforts were made to obtain local data extracts from finance teams to increase gender data coverage. Of the 12 markets in this population, 12 reached 75% coverage once finance data was obtained.

This approach is referred to as Category B in the table on page 22. It represents 14% of the Executive Leader population.

4.3.3.2 Category C: Markets combining both centralised and FY23 data

Where a market exceeded 100 employees and GPDS held data for less than 75% of the population, efforts were made to obtain data from finance teams – consistent with category B markets (section 4.3.3.1). In some cases, data could not be supplied resulting in below 75% market coverage.

In these cases, GPDS and finance-sourced data was utilised for the proportion of the headcount where it was available. For example, if data was available for 100 people in a market with a headcount of 200 (50% coverage), GPDS was used for 50% of the population. Due to the risk of sample bias, FY23 data was utilised to "gap fill" the remaining population.

To calculate the estimate, the FY23 seniority and gender split for each market was applied to the remaining FY25 FTE employee total for that market. For example, if 10% of a market's employees were Executive Leaders for FY23, this was applied to the data not covered by GPDS and finance data in FY25. If the Executive Leader population was 43% female in FY23, this was also applied to the Executive Leader total for the data not covered by GPDS and finance data in FY25.

This approach is referred to as Category C in the table on page 22. It represents 8% of the Executive leader population.

4.3.3.3 Modelling based on prior year data

Markets with under 100 employees and below 75% coverage of gender data in GPDS, or with a headcount exceeding 100 but less than a 0.5% contribution to the Executive population in FY23 were deemed highly immaterial. Due to the lack of data and overall immateriality of these markets, an historical estimate using FY23 data was created.

To calculate the estimate, the FY23 seniority and gender split for each market was applied to the FY25 FTE employee total for that market. For example, if 10% of a market's employees were



Executive Leaders for FY23, this was applied to the FTE total in FY25. If the Executive Leader population was 43% female in FY23, this was also to the Executive Leader FTE total for FY25.

This approach is referred to as Category D in the table on page 22. It represents 2% of the total population.

The approach of applying the FY23 percentages to the FY24 data was considered appropriate because the level of variability in most of the population was low.

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