




If you are reading this document without having agreed to PwC's terms of access, which should have been visible upon opening this document, you are an unauthorised recipient. Please close this document and do not use it for any purpose whatsoever.

Independent Limited Assurance Report to the Directors of WPP plc ('WPP') on the selected ESG performance metrics

Our limited assurance conclusion

Based on the procedures we have performed, as described under the "Summary of work performed" and the "Areas of Assurance Focus" sections below, and the evidence we have obtained, nothing has come to our attention that causes us to

believe that the information marked with the symbol  in WPP's 'Annual Report & Accounts 2025' for the year ended 31 December 2025 (the "Report") and summarised below (together, the "Subject Matter Information"), has not been prepared, in all material respects, in accordance with WPP's Sustainability Reporting Criteria 2025 (the "Reporting Criteria") available at wpp.com/sustainabilityreport2025¹.

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which WPP's Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

| <i>Subject Matter Information</i> | <i>Performance results</i> | <i>Annual report & Accounts</i> | <i>Reporting Criteria</i> |
|---|--|-------------------------------------|---------------------------|
| Sub-total Scope 1 emissions (Tonnes CO ₂ e) ^A | 5,267 tCO ₂ e | Page 49 | Section 3.1 |
| Total Scope 2 (location-based emissions) (Tonnes CO ₂ e) ^A | 45,737 tCO ₂ e | Page 49 | Section 3.2 |
| Total Scope 2 (market-based emissions) (Tonnes CO ₂ e) ^A | 2,416 tCO ₂ e | Page 49 | Section 3.2 |
| Total proportion of electricity purchased from renewable sources (%) ^B | 100% | Page 49 | Section 3.3 |
| Total miles travelled from centrally contracted flights (miles) ^C | 125 million miles | Page 35 | Section 3.4 |
| Total emissions from centrally contracted flights (Tonnes CO ₂ e) ^C | 36,781 tCO ₂ e | Page 49 | Section 3.5 |
| Age diversity (19 or under, 20-29, 30-39, 40-49, 50-59, 60 and over) (%) ^D | 19 or under <1% 20-29 28% 30-39 41% 40-49 20% 50-59 9% 60 and over 2% | Page 38 | Section 4.2 |
| Gender balance (Executive leaders) (%) ^E | Female 42% Male 58% | Page 38 | Section 4.3 |
| Gender balance (total employees) (%) ^E | Female 56% Male 44% | Page 38 | Section 4.3 |

The footnotes A-E refer to our assessment of materiality discussed in the Materiality section of this report.

¹The maintenance and integrity of WPP's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on WPP's website.



The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report including any images, audio files or videos.

Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the Greenhouse Gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance Engagements on Greenhouse Gas Statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Subject Matter Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- evaluated the suitability in the circumstances of WPP's use of the Reporting Criteria as the basis for preparing the Subject Matter Information including the associated reporting boundaries;
- through inquiries, obtained an understanding of WPP's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- evaluated whether WPP's methods for developing estimates are appropriate and had been consistently applied, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate WPP's estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing of the Subject Matter Information, which is aggregated from information submitted by WPP's reporting units or prepared centrally by the WPP global sustainability team. Testing involved agreeing arithmetical accuracy of calculations, and agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
- undertook virtual site visits for environmental and social metrics at 16 of WPP's reporting units to perform walkthroughs and limited substantive testing;
- we selected these sites based on their inherent risk and materiality to the group and unexpected fluctuations above a materiality threshold in the reporting unit Subject Matter Information since the prior period; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:



| | |
|-----------------------------------|--|
| <p><i>Overall materiality</i></p> | <p>Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.</p> <p>The benchmark approach for each aspect of the Subject Matter Information is indicated in the table by one of the following numbers;</p> <p>^A This metric is an absolute number. A benchmark materiality of 2.5% has been applied.</p> <p>^B This metric is a percentage. A benchmark of 2.5% has been applied to both the amount of electricity purchased from renewable sources and the total amount of electricity purchased.</p> <p>^C This metric is an absolute number. A benchmark materiality of 5% has been applied.</p> <p>^D This metric is a percentage. A benchmark materiality of 2% (percentage point movement) has been applied for each age bracket.</p> <p>^E This metric is a percentage. A benchmark materiality of 2% (percentage point movement) has been applied for each gender bracket.</p> |
|-----------------------------------|--|

We also agreed to report to the Directors misstatements (“reportable misstatements”) identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Areas of Assurance Focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, require additional procedures. In the case of limited assurance, that means our procedures may be towards the upper end of those that might be expected for limited assurance. These areas were identified as part of our risk assessment and result of the assurance procedures performed, and include those areas of significant risk, areas that involved significant judgement or other areas where significant assurance effort was needed. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply - for limited assurance - the same level of assurance as would have been obtained under a reasonable assurance engagement.

We considered the following areas to be Areas of Assurance Focus and discussed these with WPP’s management.

| Classification of executive leader seniority | |
|---|---|
| <p><i>Nature of the issue</i></p> | <p>WPP has publicly disclosed that it aims to achieve gender parity at Board and all other levels. In addition, performance-related elements in WPP’s senior executives’ remuneration takes into account WPP’s performance against its people and culture strategy and hence there is increased incentive to report higher number/proportion of females at the executive level.</p> <p>Management calculates an estimate for their reporting based on centrally extracted people data. However, due to availability of data, 85% of the centrally extracted people data is actual data and the remaining 15% has been estimated either by extrapolation of actual data or using 2023 data as a proxy. The metric is also reliant on the appropriate seniority classification of total employee headcount. Due to the smaller size of the executive leaders population, the metric is more sensitive to key assumptions used and any potential misclassification of seniority.</p> |
| <p><i>How our work addressed the areas of assurance focus</i></p> | <p>We have performed the following procedures to address the identified risk in the executive leaders gender diversity figure:</p> <ul style="list-style-type: none"> • performed walkthroughs with the WPP global sustainability team to understand the process, data inputs, assumptions applied and their review process, to prepare, collate and estimate the reported executive leaders diversity figure; • reconciled the total headcount and gender within the actual central people data used in the model to the underlying data at a country level; • performed limited substantive testing on a sample basis to confirm classification of gender and job title within the actual central people data by agreeing to supporting documentation such as passport or employment contract; • checked that all seniority classification within the actual central people data is in line with WPP’s seniority mapping; • investigated the reasons for key countries that are driving the underlying movements of the metric and corroborated for consistency with our |

| | |
|--|--|
| | <ul style="list-style-type: none"> understanding of the business; and tested the accuracy of the formulas used in the estimate and re-performed the estimate by country. |
| Element(s) of the Subject Matter Information most significantly impacted | Gender balance (Executive leaders) (%) |

| Renewable energy certificates inappropriately netted and/or the reporting exemptions under RE100 guidance have been inappropriately applied | |
|--|---|
| Nature of the issue | <p>WPP has publicly committed to reducing greenhouse gas emissions and purchasing 100% of the electricity they used from renewable sources by 2025. As this is also a goal linked to WPP's senior executives' remuneration, there is hence increased incentive to misclassify the renewables energy certificates (RECs) to achieve the target in the final year of the target.</p> <p>WPP reports market-based emissions and purchases RECs centrally and locally, in line with the RE100 technical criteria. There is a risk that RECs are netted against the incorrect markets and/or period, or reporting exemptions are applied inappropriately to certain markets.</p> |
| How our work addressed the areas of assurance focus | <p>The following are examples of procedures that have been performed to address the identified risk in the RECs:</p> <ul style="list-style-type: none"> performed walkthroughs with the WPP global sustainability team to understand the methodology, data inputs, assumptions applied and the review process in place for calculating electricity purchased from renewable sources and netting off against the relevant markets; performed substantive testing on a sample basis to confirm that the classification of consumption by country within the REC retirement assessment is accurate and RECs are netted appropriately to the respective market and appropriate period in accordance with the RE100 technical criteria; for markets where reporting exemptions have been taken under the RE100 technical criteria, we have: <ul style="list-style-type: none"> confirmed with the third party provider that purchases RECs on behalf of WPP that it is has not been "technically feasible" to purchase RECs in line with the RE100 technical criteria; and traced consumption to the consolidation system and performed an analysis over the year on year movement on the electricity consumption to check that the consumption has not been materially understated. |
| Element(s) of the Subject Matter Information most significantly impacted | <ul style="list-style-type: none"> Total Scope 2 (market-based) emissions Total proportion of electricity purchased from renewable sources (%) |

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the



other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Responsibilities of the Directors

As explained in the Directors' Statement on page 92 of the Report, the Directors of WPP are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to WPP and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Report that provides a balanced reflection of WPP's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report; and
- producing a statement of Directors' responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of WPP.

Use of our report

Our report, including our conclusion, has been prepared solely for the Directors of WPP in accordance with the agreement between us dated 1 August 2025 and as varied (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and WPP for our work or our report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants
1 Embankment Place
London
19 March 2026