



## Reporting Standards Index

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

Our 2021 Sustainability Report references selected Global Reporting Initiative’s (GRI) Standards. The index below shows which topics and disclosures are covered and their location in our report. This index includes some metrics from: Advertising & Marketing Sustainability Accounting Standard Board (SASB); World Economic Forum (WEF); and International Business Council (IBC) Measuring Stakeholder Capitalism core metrics.

We joined the United Nations Global Compact in 2015 and are committed to its 10 principles covering the areas of human rights, labour, environment and anticorruption. This report forms our sixth Communication on Progress against the Global Compact Principles, covering the year 2021. This table shows where our disclosures for each principle can be found in our reporting.

We have also indicated where our work on sustainability is supporting progress on the UN Sustainable Development Goals. More information is on page 15 of our Sustainability Report 2021.

	Number	Number of Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact Principles	WEF IBC Core Metric	SASB Standards- Advertising and Marketing	Where to find it in the Sustainability Report (where other documents are referenced, a link is provided)
<b>GRI 2: General Disclosures</b>							
<b>General Disclosures</b>	2-1	Organisational details					<a href="#">Our offer to clients</a> <a href="#">Our companies</a>
	2-2	Entities included in the organization’s sustainability reporting					About our reporting – page 56 <a href="#">WPP Sustainability Reporting Criteria</a> We align our organizational boundary for reporting to the accounting definition of a subsidiary, where WPP have control of the entity, 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 WPP is entitled to.  For entities meeting this organizational boundary definition, we collect utility data for all buildings that WPP occupy, regardless of the control that we have over those buildings. This operational boundary includes shared leased premises and therefore best represents our actual consumption and the impact that our business has on the environment.
	2-3	Reporting period, frequency and contact point					About our reporting – page 56 Where to find us – page 60 <a href="#">WPP Sustainability Reporting Criteria</a>
	2-4	Restatements of information					There were no restatements of information in 2021.
	2-5	External Assurance					Independent Limited Assurance Statement – page 58
	2-6	Activities, value chain and other business relationships					<a href="#">Our offer to clients</a> <a href="#">Our companies</a>
	2-7	Employees					People- pages 16-28
	2-8	Workers who are not employees					Our supply network- page 52
	2-9	Governance structure and composition					<a href="#">Annual Report</a> – page 119 Roles and responsibilities – page 8
	2-10	Nomination and selection of the highest governance body					<a href="#">Annual Report</a> – page 122 Roles and responsibilities – page 8



2-11	Chair of the highest governance body				<a href="#">Annual Report</a> – page 107-112 131-132 Roles and responsibilities – page 8
2-12	Role of the highest governance body in overseeing the management of impacts				<a href="#">Annual Report</a> – page 107-112 131-132 Roles and responsibilities – page 8
2-13	Delegation of responsibility for managing impacts				<a href="#">Annual Report</a> – page 107-112 131-132 Roles and responsibilities – page 8
2-14	Role of the highest governance body in sustainability reporting				<a href="#">Annual Report</a> – page 131-132 Sustainability Committee Report – page 6 Roles and responsibilities – page 8
2-15	Conflicts of interest				<a href="#">Annual Report</a> – page 123
2-16	Communication of critical concerns				<a href="#">Annual Report</a> – page 92
2-17	Collective knowledge of the highest governance body				<a href="#">Annual Report</a> – page 123
2-18	Evaluation of the performance of the highest governance body				<a href="#">Annual Report</a> – page 123
2-19	Remuneration policies				<a href="#">Annual Report</a> – page 133-154
2-20	Process to determine remuneration				<a href="#">Annual Report</a> – page 133-154
2-21	Annual total compensation ratio				<a href="#">Annual Report</a> – page 153
2-22	Statement on sustainable development strategy				Chief Executive's Statement – pages 3-4 Sustainability and our strategy – page 10
2-23	Policy commitments				Sustainability and our strategy – page 10
2-24	Embedding policy commitments				Sustainability Governance and Management – page 8
2-25	Processes to remediate negative impacts				Management and compliance - page 50
2-26	Mechanisms for seeking advice and raising concerns	16	10	Protected ethics advice and reporting mechanisms	Management and compliance - page 50 Transparency and trust – page 50 <a href="#">Our Code of Conduct</a> <a href="#">Human Rights Policy statement</a>
2-27	Compliance with laws and regulations				Sustainability Governance and Management – page 8 Transparency and trust – page 50 Our supply network – page 52 Human rights – page 53
2-28	Membership associations				Membership of trade associations – page 51
2-29	Approach to stakeholder engagement				Stakeholder engagement – page 8
2-30	Collective bargaining agreements				Labour relations – page 28

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<b>GRI 3: Material Topics</b>						
<b>Material Topics</b>	3-1	Process to determine material topics	12		Material issues impacting stakeholders	Our materiality process – page 56-57
	3-2	List of material topics	12		Material issues impacting stakeholders	Our materiality process – page 56-57

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<b>201: Economic performance</b>						
Economic performance	201 GRI 3	Management of Material Topics 2021	8			Roles and responsibilities – page 8
	201-1	Direct economic value generated and distributed	8		Economic contribution	About WPP – page 5 Quantifying our impacts – pages 13-14
	201-2	Financial implications and other risks and opportunities due to climate change	8, 13		TCFD Implementation	<a href="#">Annual Report</a> – Taskforce on Climate-related Financial Disclosures (see <a href="#">Annual Report</a> , pages 214-216) Quantifying our impacts – pages 13-14
	201-4	Financial assistance received from government	8, 10		Economic contribution	<a href="#">Annual Report</a> – see Note 3, page 171
Market presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	8, 11, 17		Wage level	We do not currently disclose this information. Please see our <a href="#">UK Gender Pay Gap 2021</a> report for information on our gender pay gap. Please see our <a href="#">Annual Report</a> (page 153) for our UK annual total compensation ratio.
	202-2	Proportion of senior management hired from the local community	8, 11, 17			Labour Relations– page 28
Indirect economic impacts	203-1	Infrastructure investments and services supported	8, 11, 17			Quantifying our impacts – pages 13-14 Communities – pages 42-47
	203-2	Significant indirect economic impacts	8			Quantifying our impacts – pages 13-14 Communities – pages 42-47
Anti-corruption	205	Management Approach	16	10		Management and compliance – page 50 Associates, affiliates and acquisitions – page 50
	205-1	Operations assessed for risks related to corruption	16	10		Transparency and trust – page 50
	205-2	Communication and training about anti-corruption policies and procedures	16	10	Anti-corruption	Our Code of Business Conduct – page 50
	205-3	Confirmed incidents of corruption and actions taken	16	10	Anti-corruption	Transparency and trust – page 50
Tax	207 GRI 103	Management of Material Topics 2021	16			Tax Policy – page 55
	207-1	Approach to tax				Tax Policy – page 55
	207-2	Tax governance, control, and				Tax Policy – page 55

	risk management	
207-3	Stakeholder engagement and management of concerns related to tax	Tax Policy – page 55

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<b>301: Environmental performance</b>						
Energy	302 GRI 3-3	Management of Material Topics 2021	7, 12, 13	8		Planet – who’s in charge? – page 29 Governance, strategy and risk management (disclosures for the Taskforce on Climate-related Financial Disclosures), see <a href="#">Annual Report</a> pages 214-216
	302-1	Energy consumption within the organisation	7, 8, 11, 12, 13	8		<a href="#">Annual Report</a> – Emissions and Energy, page 217 Office Emissions – page 33
	302-2	Energy consumption outside of the organisation	7, 8, 12, 13	8		Reducing Scope 3 Emissions – page 34
	302-3	Energy intensity	7, 8, 12, 13	8		Our climate strategy – page 31
	302-4	Reduction of energy consumption	7, 8, 11, 12, 13	8, 9		Office Emissions – page 33
	302-5	Reductions in energy requirements of products and services	7, 8, 12, 13	8		Production - page 29
Emissions	305 GRI 3-3	Management of Material Topics 2021	7, 13	8		Planet – who’s in charge? – page 29 Governance, strategy and risk management (disclosures for the Taskforce on Climate-related Financial Disclosures), see <a href="#">Annual Report pages 214-216</a>
	305-1	Direct (Scope 1) GHG emissions	7, 13	8	Greenhouse Gas emissions	Our climate strategy – page 31 Reducing Scope 3 Emissions page 33 <a href="#">Annual Report</a> – Emissions and Energy, page 217 Independent verification statement – page 60
	305-2	Energy indirect (Scope 2) GHG emissions	7, 13	8	Greenhouse Gas emissions	Our climate strategy – page 31 Reducing Scope 3 Emissions page 34 <a href="#">Annual Report</a> – Emissions and Energy, page 217 Independent verification statement – page 58-59
	305-3	Other indirect (Scope 3) GHG emissions	7, 13	8	Greenhouse Gas emissions	Our climate strategy – page 31 Reducing Scope 3 Emissions page 34 <a href="#">Annual Report</a> – Emissions and Energy, page 217 Independent limited assurance statement – page 58-59
	305-4	GHG emissions intensity	7, 13	8		Our climate strategy – page 31 <a href="#">Annual Report</a> – Emissions and Energy, page 217 Independent limited assurance statement – page 58-59
	305-5	Reduction of GHG emissions	7, 13	8, 9		Our climate strategy – page 31 Reducing Scope 3 Emissions page 34 Office Emissions – page 33 Media- page 34 <a href="#">Annual Report</a> – Emissions and Energy, page 217 Independent verification statement – page 58-59
Waste	306 GRI 3-3	Management of Material Topics 2021	8, 12	8		Planet – who’s in charge? – page 29
	306-2	Management of significant waste-related impacts	8, 12, 15	8		Circular Economy - page 36
	306-3	Waste generated	8, 12, 15	8		Circular Economy – page 36
	306-4	Waste diverted from disposal	8, 12, 15	8		Circular Economy - page 36
	306-5	Waste directed to disposal	8, 12, 15	8		Circular Economy - page 36

Supplier Environmental Assessment	308 GRI 3-3	Management of Material Topics 2021	12	8			Planet – who’s in charge? – page 29 Our supply network – page 52
	308-1	New suppliers that were screened using environmental criteria	12	8			Our supply network – page 52
	308-2	Negative environmental impacts in the supply chain and actions taken	12	8, 9			Reducing Scope 3 Emissions – page 34

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<b>400: Social Performance</b>							
Employment	401 GRI 3-3	Management of Material Topics 2021	8				People – who’s in charge? – page 16
Occupational Health and Safety	403 GRI 3-3	Management of Material Topics 2021	3, 8				People – who’s in charge? – page 16 Health, safety & wellbeing- page 28
	403-6	Promotion of worker health	3, 8				Health, safety & wellbeing- page 28
	403-9	Work-related injuries	3, 8		Health & safety		Health, safety & wellbeing- page 28
Training and education	404 GRI 3-3	Management of Material Topics 2021	4, 8				People – who’s in charge? – page 16
	404-1	Average hours of training per year per employee	4, 8		Training provided		Skills, training and development- page 18
	404-2	Programs for upgrading employee skills and transition assistance programs	4, 8				Skills, training and development- page 18 Education partnerships- page 19
	404-3	Percentage of employees receiving regular performance and career development reviews	4, 8				Skills, training and development- page 18
Diversity and Equal Opportunity	405 GRI 3-3	Management of Material Topics 2021	5, 8, 10	6			People – who’s in charge? – page 16 Diversity, Equity and inclusion – page 16
	405-1	Diversity of governance bodies and employees	5, 8, 10	6	Governance body composition, Diversity and Inclusion	SV-AD-330a.1	<a href="#">Annual Report</a> – see page 108 for Board diversity Diversity, Equity and inclusion – page 16
	405-2	Ratio of basic salary and remuneration of women to men	5, 8, 10	6	Pay equality		<a href="#">UK Gender Pay Gap report</a>
Non-discrimination	406 GRI 3-3	Management of Material Topics 2021	5, 8, 16	6			People – who’s in charge? – page 16
	406-1	Incidents of discrimination and corrective actions taken	8	6			Labour relations – page 28 We do not report separate data on this. Any cases involving allegations of discrimination against employees are included in the data on employment infringements.
Child Labour	408 GRI 3-3	Management of Material Topics 2021	8	1, 2, 4			Our supply network – page 52 <a href="#">Modern Slavery Act Transparency Statement</a>
	408-1	Operations and suppliers at significant risk for incidents of child labour	8	1, 2, 4	Risk of incidents for child, forced or compulsory labour		Sourcing standards- page 52

Supplier Social Assessment	414 GRI 3-3	Management of Material Topics 2021	8	2		Our supply network – page 52
	414-1	New suppliers that were screened using social criteria	8	2		Sourcing standards- page 52 Supplier selection- page 52
Public Policy	415 GRI 3-3	Management of Material Topics 2021	16			Clients – who's in charge? – page 37 Management and compliance – page 50
	415-1	Political contributions	16			Political contributions – page 52
Marketing and Labelling	417 GRI 3-3	Management of Material Topics 2021	16			Clients – who's in charge? – page 37
	417-3	Incidents of non-compliance concerning marketing communications	12, 16		SV-AD-220a.3, SV-AD-270a.1	We do not currently report data in this area. Acting Ethically and with Integrity – page 40
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16		SV-AD-220a.1	Privacy and data ethics- page 54

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<b>Additional Non-GRI Indicators</b>						
Additional Non-GRI Indicators		Land use and Ecological sensitivity		Land use and Ecological sensitivity		Metric not reported.
		Water consumption and water withdrawal in water-stressed regions		Water consumption and water withdrawal in water-stressed regions		We do not currently monitor water consumption. We are integrating climate-related risk assessment, including assessment of water stress, into the technical due diligence suite that we follow when we invest in a new campus building. This will help to ensure that material acute and chronic physical climate risks are considered in design and embedded into business continuity procedures.
		Absolute number and rate of employment		Absolute number and rate of employment		Metric not reported.
		Financial investment contribution		Financial investment contribution		Information on our strategy for returns of capital to shareholders is included on page x220 of our Annual Report.
		Total R&D expenses		Total R&D expenses		Metric not reported.