

The Board of Directors  
on behalf of WPP plc  
Queensway House  
Hilgrove Street  
St Helier  
JE1 1ES

7 October 2019

Dear Sirs/Mesdames

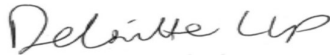
**WPP plc (the "Company")**

We hereby give our consent to the inclusion in the Class 1 Circular of the Company dated 7 October 2019 (the "Investment Circular") of our report relating to the pro forma financial information in Part 5 in the form and context in which it is included, as shown in the draft proof of the Investment Circular provided on 6 October 2019 the cover page of which is attached to this comfort letter, and being put on public display in accordance with Annex 1 item 21.1 of Commission Delegated Regulation (EU)2019/980 (the "Prospectus Delegated Regulation") as applied by LR13 Ann 1R of the Listing Rules.

Our consent is required by Listing Rule 13.4.1R(6) and is given solely for the purpose of complying with that provision and for no other purpose.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Yours faithfully



Deloitte LLP

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**THIS DOCUMENT AND THE ACCOMPANYING FORM OF PROXY OR ADS VOTING INSTRUCTION FORM ARE IMPORTANT AND REQUIRE YOUR IMMEDIATE ATTENTION.** If you are in any doubt as to the action you should take, you are recommended to seek your own independent financial advice immediately from your stockbroker, bank manager, solicitor, accountant or other independent financial adviser authorised under FSMA, if you are resident in the United Kingdom or, if not, from another appropriately authorised independent financial adviser. 13.3.1(4)

If you sell or otherwise transfer, or have sold or otherwise transferred, all your Ordinary Shares in the Company, please forward this document, but not the accompanying personalised Form of Proxy, as soon as possible to the purchaser or the transferee, or to the bank, stockbroker or other agent through whom the sale or transfer was effected, for transmission to the purchaser or the transferee. If you sell or have sold or otherwise transferred only part of your holding of Ordinary Shares, you should retain these documents and consult the bank, stockbroker or other agent through whom the sale or transfer was effected. If you receive this document from another Shareholder, as a purchaser or transferee, please contact the Registrar for a personalised Form of Proxy. 13.3.1(6)

**WPP plc**

*(Incorporated in Jersey under the Companies (Jersey) Law 1991 with registered number 111714)*

**Proposed Transaction in respect of the Kantar Business  
Circular to Shareholders  
and  
Notice of General Meeting**

This document should be read as a whole. Your attention is drawn to the letter from the Chairman of the Company which is set out in Part 1 (Letter from the Chairman of WPP) of this document and which contains a recommendation from the Directors that you vote in favour of the Transaction Resolution to be proposed at the General Meeting. The Transaction will not take place unless the Transaction Resolution is passed at the General Meeting. 13.3.1(5)

**Notice of the General Meeting, to be held at the offices of Allen & Overy LLP at One Bishops Square, London E1 6AD at [11] a.m. on [24] October 2019, is set out in Part 8 (Notice of General Meeting) of this document. Whether or not you intend to be present at the General Meeting, you are asked to complete and return the Form of Proxy in accordance with the instructions printed on it to the Company’s Registrar, c/o Computershare Investor Services PLC, The Pavilions, Bridgwater Road, Bristol BS99 6ZY, as soon as possible and, in any event, so as to be received by no later than [11] a.m. on [22] October 2019 (or, in the case of an adjournment, not later than 48 hours before the time fixed for the holding of the adjourned meeting). Shareholders wishing to appoint a proxy online should visit [www.eproxyappointment.com](http://www.eproxyappointment.com) and follow the instructions. For security purposes, Shareholders will need to provide their Shareholder reference number (SRN), control number and personal identification number (PIN) to validate the submission of their proxy online. Shareholders’ individual SRNs and PINs are shown on the printed Form of Proxy or contained in the email sent to them.**

If you hold your Ordinary Shares in CREST, and you wish to appoint a proxy or proxies through the CREST electronic proxy appointment service, you may do so by using the procedures described in the CREST Manual (available via [www.euroclear.com](http://www.euroclear.com)). In order for a proxy appointment or instruction made using the CREST service to be valid, the appropriate CREST Proxy Instruction must be properly authenticated in accordance with Euroclear’s specifications, and must contain the information required for such instruction, as described in the CREST Manual. The message, regardless of whether it constitutes the appointment of a proxy or is an amendment to the instruction given to a previously appointed proxy must, in order to be valid, be transmitted so as to be received by Computershare (CREST ID 3RA50) not later than [11] a.m. on [22] October 2019.

The completion and return of a Form of Proxy will not prevent you from attending the General Meeting and voting in person should you so wish and be so entitled.