



WPP Sustainability Reporting Criteria 2022

ESG Performance Measures subject to external assurance



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1.0 – Introduction and general notes

WPP's purpose is to use the power of creativity to build better futures for our people, planet, clients and communities, and this protocol sets out the mechanisms that are in place to monitor progress against select Sustainability performance measures. This document provides detail on WPP's definitions, scope and data preparation for transparency of annual sustainability reporting of assured metrics. WPP defines 'Sustainability' as the management of the economic, social and environmental impacts resulting from the operation of WPP companies, collectively and individually.

WPP reports on the activity of its global operations against its sustainability strategy and targets for the full financial year 2022 (1st January to 31st December). Sustainability reporting and analysis is managed by the WPP Sustainability Team, with the majority of data reported by WPP Reporting Units for each Operating Company as defined for financial reporting. Companies 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 worldwide 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 from our suppliers via WPP procurement, with data on locally procured cars and flights used to estimate emissions for non-centralised services.

1.0.1 - Scope for Reporting Units

We align our organisational boundary for reporting to the accounting definition of a subsidiary, where WPP has 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 has 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 organisational boundary definition, we collect utility data for all buildings that WPP occupies, 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.

1.0.2 - Definition of changes requiring restatement

Changes to data such as from business acquisitions/divestments/disposals or methodology updates, will only be considered as material, requiring past years' performance measures, baselines and disclosures to be re-stated, if they result in a greater than 5% change to the original values.

Restatements are considered necessary if there is a change of greater than 5%, (our materiality threshold) to a previously disclosed KPI. Restatements may be needed as a result of:

- **Structural change:** Where we experience a structural change 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 of when 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 1.0.2 and 1.0.9.

1.0.4 - Reporting Unit Mergers

If data is transferred to another Reporting Unit (e.g. following a merger) a new Reporting Unit is created by the WPP Finance team and reporting is moved to the new Reporting Unit. Data for the un-merged 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 1.0.2 and 1.0.9. Data for disposed units remains stored in the data collection system for reference purposes.

1.0.6 - General exclusions

Data is excluded for Reporting Units where WPP has a minority stake, (e.g. Associate Companies). This process is managed by WPP Finance within the Finance Reporting system as part of daily data consolidation. Manual checks are made by the WPP Sustainability Reporting 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 and training for data entry are provided to the Reporting Units by the Sustainability Reporting team every six months.

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

In order to continue to improve the quality and completeness of data provided by the Reporting Units, our WPP Risk and Controls group has established 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 2022 and will continue through 2023. Group-level controls were implemented and enacted for H2 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 quarterly and half-yearly basis, the Sustainability Reporting team extract data from the Finance 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 is provided by our external service providers every six months and collated by WPP procurement.

The external production processes for this data are reviewed on an annual basis with the service providers and WPP procurement to test coverage and robustness.

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

1.0.9 - Restatement of data

If a restatement is required due to material changes as per section 1.0.2, this will be completed for each specific performance measure at the next formal disclosure (annually) and will be amended in baseline values and for the intervening years. An associated explanation of the variance will be provided.



2.0 – Overview - GHG emissions and associated activity data

2.0.1 - Scope

Reporting scope is as 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 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 2.0.5
- We apply the hierarchy of emission factors as indicated in the Greenhouse Gas Protocol Scope 2 Guidance for market based emissions reporting. See Section 3.2.3

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 centrally contracted company car data (Scope 1) and centrally contracted air travel data (Scope 3), all environmental data is reported at local site level by the relevant Reporting Unit. Wherever available, consumption data from the local service provider, (e.g. bills, invoices, meter readings), or reports from the Landlord detailing the Reporting Unit consumption for the applicable period is entered.

In shared premises where WPP and its agencies lease a portion of a building, Reporting Units are asked to estimate the WPP usage as defined in Section 2.0.5. In some instances, Reporting Units will provide consolidated reporting for several other Reporting Units in line with their Financial and Operational guidance.

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 by WPP Procurement and is collated every six months. Total car emissions are calculated as described in Section 3.1.

Air travel data for centrally booked flights is provided by WPP procurement and is collated every six months based on reports from the external 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

- **Heating oil + natural gas emissions** - UK DEFRA - GHG Conversion Factors 2022
- **Company car emissions** - UK DEFRA Conversion Factors 2022 - Passenger Vehicles



Scope 2 – Grid Average

- **Heat and steam emissions** - UK DEFRA - GHG Conversion Factors 2022
- **UK electricity** - UK DEFRA - GHG Conversion Factors 2022
- **Non-UK electricity emissions (excluding Australia)** - International Energy Agency (IEA) - Emissions Factors 2022
- **Australia electricity emissions** - Australian National Greenhouse Accounts October 2022

Scope 2- Market Based

- **North America Residual Mix Emissions Factors** – Green-e Residual Mix Emissions rate Tables 2022 (2020 Data)
- **North America Renewable Energy Emissions Factors** – a material portion of our US electricity consumption is covered by a biomass Renewable Energy Certificate for which we have assumed an emission factor of zero

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. In the 2022 reporting year, we have used Residual Mix emissions factors for electricity not covered by EACs in North America. As our financial reporting units reflect a mixture of geographies, we have created a weighted average based on the headcount in each North American Electric Reliability (NERC) sub-region. In all other regions, all energy not covered by centrally procured Renewable Energy Certificates is outside of Europe where there are currently no residual mix emissions factors available, so therefore, grid average emissions factors have been applied.

Scope 3 – Business Air Travel

- UK DEFRA - GHG Conversion Factors 2022 - Business Travel

2.0.5 - Estimations and Extrapolations

There are circumstances where it is necessary for a Reporting Unit to estimate data; for example, the extrapolation of data from a previous reporting period where no electricity invoice has been received. 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 m² x 100 kWh per m² = **50,000 kWh***

- Where it is not possible, or appropriate, to estimate based on floor space utilisation, 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 prior periods.
- Due to the diverse nature of the WPP Company, 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 outlined in the finance 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.

2.0.6 – Data Coverage

Electricity

Each year the WPP central sustainability team assess the completeness of electricity data submitted by Reporting Units and perform an adjustment by identifying Reporting Units where we would expect some electricity consumption, based on knowledge of operations and headcount, but no data has been submitted. In 2022, we estimate that 11% of our electricity use was not reported, due mainly to the use of shared office locations where data was not made available in a form that allowed us to capture it. In cases of missing data for electricity, where there have been no material changes to the Reporting Unit in the past year, estimates are used and applied in the following priority order:

1. Where half years' data is available in-year, for that Reporting Unit, this is extrapolated to provide a full year's data.
2. If option 1 not available, end of calendar year data from the prior year for that Reporting Unit is used.
3. If option 2 not available, data is estimated for the Reporting Unit based on the following process:
 - a. Data from year-end submissions from all Reporting Units, (excluding any top-down estimations based on averages), is used to calculate a regional average annual consumption for the following sizes of Reporting Unit
 - i. Small location = less 100 people
 - ii. Medium location = 100 to 800 people
 - iii. Large location = more than 800 people
 - b. The regional averages are multiplied by the current number of people in the Reporting Unit to calculate the estimated annual consumption.

Natural Gas

Each year the WPP central sustainability team assess the completeness of natural gas data submitted by Reporting Units and perform an adjustment if required. In 2021, a proportion of gas usage was not reported by our units in the United States, due mainly to the use of shared office locations where data was not made available in a form that allowed us to capture it. We have therefore adjusted the total emissions for natural gas to account for the 6% not reported, extrapolated using average consumption calculated from the United States units that have reported data this year.

Air Travel

The majority of air travel is booked using centralised travel management agencies and data is captured using reports from those agencies for the calculation of total miles travelled.



A proportion of air travel may be purchased through local travel agencies, or by exception, by employees directly and expensed to the business. Limited data is available for these flights and therefore the miles travelled are estimated. They are disclosed separately by WPP under 'Total Scope 3 emissions'.

3.0 - Performance Measures - GHG emissions

3.1 – Subtotal - Scope 1 Emissions (Tonnes CO₂e)

3.1.1 - Definition

Scope 1 emissions denote WPP's direct emissions. 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 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

Note – a proportion of company cars are locally contracted and not included in the definition above. Limited data is available for these vehicles and emissions are therefore extrapolated by WPP from the emissions calculated for the centrally contracted pool. Emissions for these vehicles are disclosed separately within WPP's Total Scope 1 emissions balance and are not covered in this document. WPP is continuing to move from local to centralised contracts and we would therefore expect the proportion of local contracts to reduce in future years.

Refrigerant use is excluded from the emissions reporting scope but will be included in future years once a consistent approach to data collection has been implemented for this source.

3.1.2 - Process of Measurement

Fuels

Data is sourced from bills, invoices, meter readings and landlords. If a Reporting Unit is in shared premises, data may be apportioned as highlighted in section 2.0.5.

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. Due to the low volume consumed, total invoiced volume is 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.

There are two pools of Company cars in WPP as follows:

1. **Centrally contracted and managed** – WPP procurement centrally contracts and manages a proportion of our company cars via leasing agencies, who provide data for annual reporting. Annual mileage for each car is estimated as per Section 3.1.4. The latest UK DEFRA emissions factors by fuel type and average car in kg/mile are applied globally and used to calculate total emissions.
2. **Locally contracted and managed** – Our Reporting Units contract some cars in local regions. Limited data is available for these vehicles and emissions are therefore extrapolated from the emissions calculated for the centrally contracted pool. (See section 3.1.4). These emissions are disclosed separately by WPP under 'Total Scope 1 emissions' and are not covered in this document.

3.1.3 - Quality and Error Checks

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

3.1.4 – Estimates and Extrapolations

1. **Fuel type:** data is not estimated
2. **Centrally contracted and managed cars** – Company car data for centrally contracted vehicles is collated every six months. Actual mileage is not available in the data from leasing agencies, so distance travelled is based on the mileage outlined in the lease agreement. In some instances, where available, actual car handover date is used rather than lease agreement date to estimate mileage. Mileage data is extracted from third-party leasing agencies systems and provided to WPP, pro-rated to a 12-month period, and adjusted to account for leases, 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. The latest UK DEFRA emissions factors by fuel type and average car in kg/mile are applied globally and used to calculate total emissions. Note - we do not distinguish between business and personal mileage undertaken in those vehicles and also do not include any business mileage performed in employee-owned vehicles in our emissions data.

3.2 - Total Scope 2 emissions – location based + market based (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 (e.g., 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.

3.2.3 - Process of Measurement

Data is reported in the unit 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.
- **Heat / Steam** - this is the supply of piped hot water / steam used for heating (usually instead of fuel combustion for these purposes)

Currently all renewable electricity is purchased by the WPP Sustainability team centrally. Once Reporting Units have submitted data at the end of year, the 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.

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 emissions factors are applied to all countries' data except for the UK where DEFRA [2022](#) emissions factors are applied and Australia where [Australian National Greenhouse Gas Account Factors 2022](#) are used.

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

The emissions factor for renewable electricity purchased via centrally purchased energy attribute certificates, is applied to all appropriate Reporting Units and markets.

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 2022 reporting year, the majority of energy not covered by centrally procured Renewable Energy Certificates is for markets outside of Europe and North America where residual mix emissions factors are not available. Therefore, for these markets the grid average emissions factors have been applied. In the USA, we have used Residual Mix emissions factors for electricity not covered by EACs. As our financial reporting units reflect a mixture of geographies, we have created a weighted average based on the headcount in each North American Electric Reliability (NERC) sub-region. In all other regions, all energy not covered by centrally procured Renewable Energy Certificates is outside of Europe where there are currently no residual mix emissions factors available, so therefore, 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 (December 2022) 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 the WPP Company
1	Self-generation from facilities owned by the company (on or offsite)	N/A
2 3	Procurement from on-site installations owned by a supplier Direct line to an off-site generator with no grid transfers	<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>
4	Direct procurement from offsite grid-connected generators e.g. Power Purchase Agreement (PPA)	N/A
5	"Green" electricity products from an energy supplier (e.g., Utility "green" power programs and products, "Green" Tariffs)	As per options 2 + 3
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 Central 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 Central 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 3.2 is compared to total electricity purchased 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.

3.3.3 - Process of Measurement

- Proportion of renewable electricity purchased = purchased electricity from renewable sources (kWh) during the calendar year expressed as a % of total electricity purchased (kWh) in the calendar year

3.4 - Air travel centrally contracted – Sub-Total Air Miles Travelled (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 agencies under central contracts managed by WPP Procurement and taken by employees for the purposes of work during the calendar year is reported.

3.4.3 - Process of Data Capture and Measurement

The majority of air travel is booked using centralised travel management agencies and data is captured using reports from those agencies for the calculation of total miles travelled. Centralised travel management agency reports include data for all flights that departed during the reporting period. 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. When an exchange occurs, only the flight taken is included. The total kilometres flown across the travel management agencies is converted to miles.

A proportion of air travel may be purchased through local travel agencies, or by exception, by employees directly and expensed to the business. Limited data is available for these flights and therefore the miles travelled are estimated. They are disclosed separately by WPP under 'Total air miles travelled – locally booked flights'



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

3.5 - Scope 3 business air travel - 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 2022](#) GHG Conversion Factors by haul as follows:

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

3.5.3 - Process of Data capture and Measurement

Air travel emissions from centrally contracted flights (Tonnes CO₂e) = sum of air miles travelled by haul and average class, multiplied by the relevant DEFRA 2022 GHG conversion factor (UK DEFRA - GHG Conversion Factors 2022 - 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 Company or any of its majority owned Reporting Units, as captured locally by each reporting unit and entered into the centralised Finance system. FTE values for part-time employee 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 independent contractors or interns.

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.

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. End of year totals are measured as at 31 December.

Employee Gender	Age Group
Female	Employees aged <20
	Employees aged 20-29
	Employees aged 30-39
	Employees aged 40-49
	Employees aged 50-59
	Employees aged 60+
Male	Employees aged <20
	Employees aged 20-29
	Employees aged 30-39
	Employees aged 40-49
	Employees aged 50-59
	Employees aged 60+
Other Gender / Gender Unspecified	Employees aged <20
	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 company. For example, in the UK, date of birth is captured as part of HRMC 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 2022.

Where data gaps are identified, additional employee surveys may be 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 Passport), together with disclosed date of birth for each individual.

4.3 - Gender balance (%)

4.3.1 - Definition

Each quarter, Reporting Units report the number of male and female employees, and employees disclosed as being another gender or unspecified gender expressed as an FTE amount for each category in each of the following categories. End of year totals are measured as at 31 December.

Employee Gender	Description *
Female	Board members or Executive Leaders - Chairman, CEO, CFO, general managers, regional heads, executive creative directors Total workforce - the sum of Full Time Equivalent employees from all Reporting Units in scope of reporting
Male	Board members or Executive Leaders - Chairman, CEO, CFO, general managers, regional heads, executive creative directors Total workforce - the sum of Full Time Equivalent employees from all Reporting Units in scope of reporting
Other Gender / Gender Unspecified	Board members or Executive Leaders - Chairman, CEO, CFO, general managers, regional heads, executive creative directors Total workforce - the sum of Full Time Equivalent employees from all Reporting Units in scope of reporting

* determined in market and is not consistent across the Company



4.3.2 - 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.

Gender data is collected principally via employee self-declaration, typically via contractual documentation completed by new hires at the point of joining a WPP company. For example, in the UK, gender is captured as part of HRMC 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.

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 may be 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".

4.4 - Workforce ethnic diversity of UK operations (%)

4.4.1 - Definition

Each quarter, Reporting Units in the UK report the Ethnicity of UK employees expressed as a % of the total number of their employees in each of the following categories. End of year totals are measured as at 31 December.

Employee type *	Description
Board Members / Executive Leaders	White
	Mixed / Multiple Ethnic Groups
	Asian
	Black
	Other Ethnic Group
	Unknown or Undisclosed
Senior Managers	White
	Mixed / Multiple Ethnic Groups
	Asian
	Black



	Other Ethnic Group
	Unknown or Undisclosed
Other Employees	White
	Mixed / Multiple Ethnic Groups
	Asian
	Black
	Other Ethnic Group
	Unknown or Undisclosed

* determined in market and is not consistent across the company

Total Workforce is the sum of Full Time Equivalent employees from all Reporting Units in scope.

4.4.2 - Process of capture and measurement

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

Ethnicity data is collected via employee self-declaration typically using contractual documentation completed by new hires at the point of joining a WPP company. For example, in the UK, ethnicity is captured as part of HRMC requirements, ED&I reporting and identification for right to work documentation. The "Unknown or Undisclosed" category captures employees who did not disclose their ethnicity upon joining a WPP company or choose not to disclose.

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

End of document