

INDEPENDENT LIMITED ASSURANCE STATEMENT

TO: THE STAKEHOLDERS OF WPP PLC

INTRODUCTION AND OBJECTIVES OF WORK

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by WPP plc (WPP) to provide limited assurance of selected sustainability data for inclusion in its Sustainability Report 2019 (the report). This Assurance Statement applies to the related information included within the scope of work described below.

SCOPE OF VERIFICATION

The scope of our work was limited to assurance over the accuracy of the sustainability data listed below and included in this report. Our work includes all global operations under WPP's control for the period of 1 January 2019 to 31 December 2019 for the following indicators ('Selected Information'):

GHG EMISSIONS & ASSOCIATED ACTIVITY DATA

- Scope 1 and scope 2 emissions from WPP's global operations
- Scope 3 emissions from business air travel

EMPLOYMENT DATA

- Age and gender data
- Ethnicity data (UK and United States operations only)

HEALTH AND SAFETY (H&S) DATA

- Days lost to sickness
- Work-related injuries and fatalities

WASTE MANAGEMENT DATA

- Waste sent for recycling
- Non-recycled waste

REPORTING CRITERIA

The Selected Information has been prepared in accordance with internal definitions set by WPP in its Sustainability Reporting Guide.

LIMITATIONS AND EXCLUSIONS

Excluded from the scope of our work is any verification of information relating to:

- appropriateness of the reporting criteria;
- activities outside the defined reporting period; and
- other information included in the report other than the scope defined above.

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

RESPONSIBILITIES

The preparation and presentation of the Selected Information in the report is the sole responsibility of the management of WPP.

Bureau Veritas was not involved in the drafting of the report. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been appropriately and accurately prepared;
- form an independent conclusion based on

the assurance procedures performed and evidence obtained; and

- report our conclusions to the Directors of WPP.

ASSESSMENT STANDARD

We performed our work to a limited level of assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after 15 December 2015), and in accordance with the main requirements of ISO 14064:2006 Part 3 - Specification with Guidance for the Validation and Verification of Greenhouse Gas Assertions.

SUMMARY OF WORK PERFORMED

As part of the independent verification, Bureau Veritas undertook:

- interviews with relevant personnel of WPP responsible for GHG emissions accounting, waste data, H&S and employment data;
- a review of WPP information systems and methodology for data collection, aggregation, and analysis;
- a review of information and calculations used to determine GHG emissions, including the relevant activity data and the emissions factors applied;
- a remote review of a sample of the Selected Information against the corresponding source documentation from 9 of WPP's operations worldwide. The operations were selected on a risk basis, taking into account energy consumption, geographical coverage and head count:
 - one of WPP's operations was removed from an initial sample of 10 operations due to the Covid-19 outbreak impacting the availability of personnel to provide supporting evidence;
 - the electricity data from one operation, natural gas data from two operations and air travel data from two operations was eventually removed from our sample, due to the sites being unable to provide supporting evidence within the deadline for verification;
 - these did not have a material impact on the sample and the conclusion drawn thereof;
- physical visits to five additional WPP operations: MediaCom US, New York; Ogilvy UK, London; VMLY&R South Africa, Johannesburg; WPP 2005 Limited, London; Hogarth Worldwide, Singapore; and
- a review of the consolidated 2019 data to check end of year accounting and accurate transposition.

CONCLUSION

Based on the verification conducted by Bureau Veritas, there is no evidence to suggest that the GHG emissions assertions shown below, and the age, gender, ethnicity, Health and safety and waste KPIs as stated by WPP in its report:

- are not prepared in accordance with WPP's relevant internal methodologies; and
- are not materially correct and a fair representation of the GHG emissions, waste, health and safety and employment data for WPP.

REPORTED GHG EMISSIONS

Scope 1:

6,841 tonnes of CO₂e

Scope 2 (location based):

80,578 tonnes of CO₂e

Scope 2 (market based):

57,583 tonnes of CO₂e

Scope 3 (air travel):

65,014 tonnes CO₂e

Such opinion is based on work undertaken and the limitations and exclusions defined in this statement.

STATEMENT OF INDEPENDENCE, INTEGRITY AND COMPETENCE

Bureau Veritas is an independent professional services company that specialises in quality, environmental, H&S and social accountability with over 185 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical, and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2008, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspection Agencies (IFIA)² across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.



Bureau Veritas UK Limited

London

4 May 2020

¹ Certificate of Registration available on request

² International Federation of Inspection Agencies - Compliance Code - Third Edition