



2023 SUSTAINABILITY REPORTING STANDARDS INDEX





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 2023 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 also 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 seventh Communication on Progress against the Global Compact Principles, covering the year 2023. 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 (SDGs).

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Item	Disclosure	United Nations SDGs	United Nations Global Compact Principles	WEF IBC Core Metric	SASB Standards- Advertising and Marketing	Where to find it (where other documents are referenced, a link is provided)	
						2023 Sustainability Report	2023 Annual Report
GRI 2: General Disclosures							
General Disclosures	2-1	Organisational details				Our offer to clients Our companies	About WPP – page 16-27
	2-2	Entities included in the organization's sustainability reporting				About our reporting – page 48 WPP Sustainability Reporting Criteria	Our agencies – page 22-23
	2-3	Reporting period, frequency and contact point				About our reporting – page 48 Where to find us – page 52 WPP Sustainability Reporting Criteria	About our reporting – page 55 Where to find us – page 234
	2-4	Restatements of information				2022 energy metric restated in line with the procedures set out in the WPP Sustainability Reporting Criteria . For details of the nature and impact of the restatement, see page 61 of the 2023 Sustainability Report.	
	2-5	External Assurance				PwC Independent Limited Assurance Report 2023	
	2-6	Activities, value chain and other business relationships				About WPP – page 16-27 Our offer to clients Our companies	
	2-7	Employees				People – pages 9-16	People – page 37-39
	2-8	Workers who are not employees				Our supply network- page 45	Supply Network – page 71
	2-9	Governance structure and composition				Sustainability governance and management – page 42	Our Board – page 112 Our Executive Committee – page 115-116 Division of responsibilities – pages 117 Our approach to sustainability – pages 54-55
	2-10	Nomination and selection of the highest governance body				Sustainability governance and management – page 42	Nomination and Governance Committee Report – page 125-129
	2-11	Chair of the highest governance body				Sustainability governance and management – page 42	Our Board – page 112
	2-12	Role of the highest governance body in overseeing the management of impacts				Sustainability governance and management – page 42	Division of Responsibilities – pages 117
	2-13	Delegation of responsibility for managing impacts				Sustainability governance and management – page 42	Division of Responsibilities – pages 117
	2-14	Role of the highest governance body in sustainability reporting				Sustainability governance and management – page 42	Sustainability Committee Report – page 137-138
	2-15	Conflicts of interest				-	Conflicts of interest – page 128

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						2023 Sustainability Report	2023 Annual Report
2-16	Communication of critical concerns					-	Going concern – page 97, page 207
2-17	Collective knowledge of the highest governance body					-	Our Board – page 112
2-18	Evaluation of the performance of the highest governance body					-	Composition, succession and evaluation – pages 123-124
2-19	Remuneration policies					-	Compensation Committee report – pages 139-168
2-20	Process to determine remuneration					-	Compensation Committee report – pages 139-168
2-21	Annual total compensation ratio					-	Compensation Committee report – pages 139-168
2-22	Statement on sustainable development strategy					Chief Executive's Statement – page 2 Sustainability and our strategy – page 4	Sustainability and our strategy – page 56
2-23	Policy commitments					Sustainability and our strategy – page 4	Sustainability and our strategy – page 56
2-24	Embedding policy commitments					Sustainability Governance and Management – page 42-43	Our approach to sustainability – pages 54-55
2-25	Processes to remediate negative impacts					Sustainability Governance and Management – page 42-43	Our approach to sustainability – pages 54-55
2-26	Mechanisms for seeking advice and raising concerns	16	10	Protected ethics advice and reporting mechanisms		Sustainability Governance and Management – page 42-43 Sustainability Governance and Management – page 42-43 Our Code of Conduct Human Rights Policy statement	Whistleblowing – page 95
2-27	Compliance with laws and regulations					Sustainability Governance and Management – page 42-43 Supply network – page 45 Human rights – page 46	Our approach to sustainability – pages 54-55 Supply network – page 71 Human rights – page 71
2-28	Membership associations					Membership of trade associations – page 44	Membership of trade associations – page 70
2-29	Approach to stakeholder engagement					Stakeholder engagement – page 50	Stakeholder engagement – page 55 How our board engages with stakeholders – page 118-121

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							2023 Sustainability Report	2023 Annual Report
	2-30	Collective bargaining agreements					Labour relations – page 14	
GRI 3: Material Topics								
Material Topics	3-1	Process to determine material topics	12		Material issues impacting stakeholders		Our materiality process – page 51	Our materiality process – page 55
	3-2	List of material topics	12		Material issues impacting stakeholders		Our materiality process – page 51 Materiality Assessment – Detailed definitions	Our materiality process – page 55
201: Economic performance								
Economic performance	201 GRI 3	Management of Material Topics 2022	8				Sustainability Governance and Management – page 42-43	
	201-1	Direct economic value generated and distributed	8		Economic contribution			Business highlights – page 2 Financial highlights – page 3
	201-2	Financial implications and other risks and opportunities due to climate change	8, 13		TCFD Implementation		Our transition to net zero – page 23	Taskforce on Climate-related Financial Disclosures – pages 62-68
	201-4	Financial assistance received from government	8, 10		Economic contribution			Costs of services and general administrative costs, Note 3 – page 185
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 UK Gender Pay Gap 2023 report for information on our gender pay gap.	
	202-2	Proportion of senior management hired from the local community	8, 11, 17				Labour relations – page 14	
Indirect economic impacts	203-1	Infrastructure investments and services supported	8, 11, 17				Communities – pages 37-40	Communities – page 58-59
	203-2	Significant indirect economic impacts	8				Communities – pages 37-40	Communities – page 58-59
Anti-corruption	205	Management Approach	16	10			Sustainability Governance and Management – page 42-43	Assessing and managing our risks – pages 93-97 Policies, procedures and culture – page 94-95
	205-1	Operations assessed for risks related to corruption	16	10			Sustainability Governance and Management – page 42-43	Assessing and managing our risks – pages 93-97 Principal risks and uncertainties – page 98-106
	205-2	Communication and training about anti-corruption policies and procedures	16	10	Anti-corruption		Sustainability Governance and Management – page 42-43	Assessing and managing our risks – pages 93-97 Policies, procedures and culture – page 94-95

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							2023 Sustainability Report	2023 Annual Report
Tax	205-3	Confirmed incidents of corruption and actions taken	16	10	Anti-corruption		Our Code of Business Conduct – page 43	Whistleblowing – page 95
	207 GRI 103	Management of Material Topics 2022	16				Tax Policy – page 47	Accounting policies – pages 172-177
	207-1	Approach to tax					Tax Policy – page 47	Accounting policies – pages 172-177
	207-2	Tax governance, control, and risk management					Tax Policy – page 47	Accounting policies – pages 172-177
	207-3	Stakeholder engagement and management of concerns related to tax					Tax Policy – page 47	Accounting policies – pages 172-177
301: Environmental performance								
Energy	302 GRI 3-3	Management of Material Topics 2022	7, 12, 13	8			Planet – pages 19-25	Taskforce on Climate-related Financial Disclosures statement – pages 62-68
	302-1	Energy consumption within the organisation	7, 8, 11, 12, 13	8			Reducing emissions – page 21	Planet – pages 60-61 Carbon emissions statement – page 69
	302-2	Energy consumption outside of the organisation	7, 8, 12, 13	8			Reducing emissions – page 22	Planet – pages 60-61 Carbon emissions statement – page 69
	302-3	Energy intensity	7, 8, 12, 13	8			Reducing emissions – page 21	Planet – pages 60-61
	302-4	Reduction of energy consumption	7, 8, 11, 12, 13	8, 9			Reducing emissions – page 21	Planet – pages 60-61 Carbon emissions statement – page 69
Emissions	302-5	Reductions in energy requirements of products and services	7, 8, 12, 13	8			Reducing emissions – page 22	Planet – pages 60-61 Carbon emissions statement – page 69
	305 GRI 3-3	Management of Material Topics 2022	7, 13	8			Planet – pages 19-25	Taskforce on Climate-related Financial Disclosures statement – pages 62-68
	305-1	Direct (Scope 1) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 20 Reducing emissions – page 21	Planet – pages 60-61 Carbon emissions statement – page 69
	305-2	Energy indirect (Scope 2) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 20 Reducing emissions – page 21	Planet – pages 60-61 Carbon emissions statement – page 69

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							<u>2023 Sustainability Report</u>	<u>2023 Annual Report</u>
Waste	305-3	Other indirect (Scope 3) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 20 Reducing emissions – page 22	Planet – pages 60-61 Carbon emissions statement – page 69
	305-4	GHG emissions intensity	7, 13	8			Reducing emissions – pages 21-22	Planet – pages 60-61 Carbon emissions statement – page 69
	305-5	Reduction of GHG emissions	7, 13	8, 9			Understanding our emissions – page 19 Reducing emissions – pages 21-22 Our transition to net zero – page 23-24	Planet – pages 60-61 Carbon emissions statement – page 69
	306 GRI 3-3	Management of Material Topics 2022	8, 12	8			Planet – pages 19-25	Taskforce on Climate-related Financial Disclosures statement – pages 62-68
	306-2	Management of significant waste-related impacts	8, 12, 15	8			Circular Economy – page 25	Planet – pages 60-61
	306-3	Waste generated	8, 12, 15	8			Circular Economy – page 25	Planet – pages 60-61
	306-4	Waste diverted from disposal	8, 12, 15	8			Circular Economy – page 25	Planet – pages 60-61
Supplier Environmental Assessment	306-5	Waste directed to disposal	8, 12, 15	8			Circular Economy – page 25	Planet – pages 60-61
	308 GRI 3-3	Management of Material Topics 2022	12	8			Planet – pages 19-25 Our supply network – page 45	Taskforce on Climate-related Financial Disclosures statement – pages 62-68
	308-1	New suppliers that were screened using environmental criteria	12	8			Supply network – page 45	Supply network – page 71
	308-2	Negative environmental impacts in the supply chain and actions taken	12	8, 9			Reducing Scope 3 Emissions – page 34 Our transition to net zero – page 23-24 Our supply network – page 45	Planet – pages 60-61 Supply network – page 71
400: Social Performance								
Employment	401 GRI 3-3	Management of Material Topics 2022	8				People – pages 10-15	People – pages 37-39
Occupational Health and Safety	403 GRI 3-3	Management of Material Topics 2022	3, 8				People – pages 10-15 Health, safety & wellbeing- page 15	People – pages 37-39
	403-6	Promotion of worker health	3, 8				Health, safety & wellbeing- page 15	People – pages 37-39
	403-9	Work-related injuries	3, 8		Health & safety		Health, safety & wellbeing- page 15	People – pages 37-39

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							2023 Sustainability Report	2023 Annual Report
Training and education	404 GRI 3- 3	Management of Material Topics 2022	4, 8				People – pages 10-15	People – pages 37-39
	404-1	Average hours of training per year per employee	4, 8		Training provided		Unlocking long-term careers- page 9	People – pages 37-39
	404-2	Programs for upgrading employee skills and transition assistance programs	4, 8				Unlocking long-term careers- page 9	People – pages 37-39
	404-3	Percentage of employees receiving regular performance and career development reviews	4, 8				Unlocking long-term careers- page 9	People – pages 37-39
Diversity and Equal Opportunity	405 GRI 3- 3	Management of Material Topics 2022	5, 8, 10	6			People – pages 10-15 Diversity, Equity and inclusion – page 11	People – pages 37-39
	405-1	Diversity of governance bodies and employees	5, 8, 10	6	Governance body composition, Diversity and Inclusion	SV-AD-330a.1	Diversity, Equity and inclusion – page 11	Board Diversity – page 129
	405-2	Ratio of basic salary and remuneration of women to men	5, 8, 10	6	Pay equality		UK Gender Pay Gap report	
Non- discrimination	406 GRI 3- 3	Management of Material Topics 2022	5, 8, 16	6			People – pages 10-15	People – pages 37-39
	406-1	Incidents of discrimination and corrective actions taken	8	6			Labour relations – page 14 This data is aggregated with data on employment infringements.	
Child Labour	408 GRI 3- 3	Management of Material Topics 2022	8	1, 2, 4			Supply network – page 45 Modern Slavery Act Transparency Statement	Supply network – page 71
	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		Supply network – page 45	Supply network – page 71
Supplier Social Assessment	414 GRI 3- 3	Management of Material Topics 2022	8	2			Supply network – page 45	Supply network – page 71
	414-1	New suppliers that were screened using social criteria	8	2			Supply network – page 45	Supply network – page 71
Public Policy	415 GRI 3- 3	Management of Material Topics 2022	16				Clients – who's in charge? – page 26 Management and compliance – page 41	Public policy – page 70
	415-1	Political contributions	16				Political contributions – page 42	Political Action Committees – page 70

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Marketing and Labelling	417 GRI 3- 3	Management of Material Topics 2022	16				2023 Sustainability Report Clients – pages 29-33	2023 Annual Report Clients – pages 24-29 WPP at work – pages 30-39
	417-3	Incidents of non- compliance concerning marketing communications	12, 16			SV-AD-220°.3, SV-AD- 270°.1	We do not currently disclose this information Working with integrity – page 31	
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16			SV-AD-220a.1	AI and data ethics, privacy and security - page 33	AI and data ethics, privacy and security – page 36
Additional Non-GRI Indicators								
Additional Non- GRI Indicators	Land use and Ecological sensitivity				Land use and Ecological sensitivity		We do not currently disclose this information.	
	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 as it is not considered a material sustainability issue for WPP. In 2024, we will conduct a Double Materiality Assessment (DMA), which will inform the future metrics we report on. Our DMA will shape the future format and content of our ESG disclosures.	
	Absolute number and rate of employment				Absolute number and rate of employment		Information on our headcount per region is provided on page 18 of our Annual Report. We do not currently report on our rate of turnover.	
	Financial investment contribution				Financial investment contribution		Information on our strategy for returns of capital to shareholders is included on pages 228-230 of our Annual Report.	
	Total R&D expenses				Total R&D expenses		Investment case – page 17 of our Annual Report We are investing £250 million annually in data and technology to support our AI strategy	

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