

# WPP CDP Disclosure

## 2024

2023 Scope 3 data



### Scope 3 emissions data (WPP CDP Response, 2023 data<sup>1</sup> ▷)

This document provides a summary of WPP's Scope 3 emissions data as provided through our CDP response. Further information on our approach to reducing our scope 3 emissions, as well as activities related to the 2024 reporting period, are available in our 2024 Annual Report and Sustainability Report.

Category	tCO <sub>2</sub> e	Basis for measurement
1. Purchased goods and services	4,307,823	Quantis emissions factors were applied to category-level spend data from WPP's procurement data system. Emissions were extrapolated where category-level data was not available. For some of our largest suppliers, supplier specific emissions were used in place of Quantis emission factors. For emissions generated from the placement of media, data was obtained using the CDP responses of GroupM's top 10 vendors in order to create a bespoke spend-based emissions factor for media investment. This was extrapolated to the rest of the media spend data. We were the first marketing communications company to include emissions from media placement in our scope 3.
2. Capital goods	70,268	Quantis emissions factors were applied to category-level spend data from WPP's procurement data system. Emissions were extrapolated where category-level data was not available.
3. Fuel and energy related activities	22,880	Well-to-tank, well-to-tank (transmission and distribution), and transmission and distribution emission factors were applied to kWh electricity, natural gas data and company car data.
4. Upstream transport and distribution	16,498	Quantis emissions factors were applied to category-level spend data from WPP's procurement data system. Emissions were extrapolated where category-level data was not available.
5. Waste generated in operations	481	DEFRA emissions factors based on waste-disposal pathways was applied to data on the kilograms of waste disposed via the corresponding waste streams.
6. Business travel	82,303	For business air travel, DEFRA emissions factor by distance category were applied to flight mileage data received from suppliers. Emissions were extrapolated where supplier data was not available. For accommodation, car rental, rail and taxis, limousines and executive cars Quantis spend-based emissions factors were applied to category-level spend data. Emissions were extrapolated where category-level data was not available.
7. Employee commuting	96,153	For each country that WPP has operations in, third-party datasets were used to determine the relative split of transportation modes, average journey distance and associated emissions. This was combined with WPP country-level headcount data to create an estimate of emissions from employee commuting. DEFRA emissions factors for transportation modes were applied.

#### Notes on our Scope 3 data

1) WPP's full CDP response is available from [cdp.net](https://cdp.net)

▷ Disclosures marked with this symbol relate to ESG topics that have been determined to be material through our double materiality assessment. Read more at [wpp.com/sustainabilityreport2024](https://wpp.com/sustainabilityreport2024)

8.	Upstream leased assets	Not relevant	Instances where we lease assets are accounted for in our scope 1 and 2 emissions, in line with our financial control reporting boundary, and therefore is not considered a relevant scope 3 category. We align our organisational 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. This operational boundary includes shared leased premises and therefore best represents our actual consumption and the impact that our business has on the environment.
9.	Downstream transport and distribution	Not relevant	Emissions from this category are immaterial to WPP's scope 3. WPP's business activities do not include downstream transportation and distribution.
10.	Processing of sold products	Not relevant	WPP's products are not intermediate products that need to be processed by another company before being sold to end user. WPP's products and services are consumed by their customers in their final form.
11.	Use of sold products	Not calculated	Emissions from Use of Sold Products are currently excluded from WPP's carbon emission reduction target. WPP has attempted to estimate emissions from this source but has excluded the emissions from the target boundary until data quality can be improved. Data quality is currently extremely poor as there is no system to calculate emissions accurately and estimates are thought to be wrong by an order of magnitude.
12.	End of life treatment of sold products	Not relevant	Emissions from this category are immaterial to WPP's scope 3.
13.	Downstream leased assets	2,418	Emissions were calculated based on the floor space that associate companies occupy within WPP buildings. CIBSE average kWh per m2 estimations were used to determine total kwh consumption and the IEA emissions factor for the corresponding fuel type was applied to give tCO <sub>2</sub> e. Data was obtained for buildings owned by WPP.
14.	Franchises	Not relevant	Emissions from this category are immaterial to WPP's scope 3. WPP do not operate franchises.
15.	Investments	554,923	Emissions were determined based on WPP's equity share in each business. To determine the tCO <sub>2</sub> e per annum, the Quantis emissions factor for machinery & equipment and other business activities was applied.
16.	Other (upstream)	Not relevant	Emissions from this category are immaterial to WPP's scope 3.
17.	Other (downstream)	Not relevant	Emissions from this category are immaterial to WPP's scope 3.

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