



WPP Sustainability Reporting Criteria 2024

ESG Performance Measures subject to external assurance



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1.0 Introduction and general notes

This reporting criteria document:

- sets out the mechanisms that are in place to monitor progress against sustainability performance measures
- provides detail on WPP's definitions, scope and data preparation for the 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 agencies, collectively and individually"
- details how WPP reports on activity of its global operations against the sustainability metrics and targets subject to independent limited assurance for the full financial year 2024 (1st January to 31st December).

Sustainability reporting and analysis is managed by the WPP global sustainability team. Data comes from both the finance system and centralised data sources.

Data reported through the finance system is submitted by WPP Reporting Units for each WPP agency, as defined for financial reporting. Agencies 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 global 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 by our suppliers via WPP procurement, with volume data on locally procured cars and flights used to estimate emissions for non-centralised services.

1.0.1 Scope for Reporting Units

For the purposes of reporting carbon emissions data and social metrics, we follow the financial control approach and align our organisational boundary to the accounting definition of a subsidiary, where WPP has control of the entity. This is 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 to which WPP is entitled. Associates and other minority interests are not included within WPP's boundary for Scope 1 and 2 emissions.

For entities meeting this organisational boundary definition we account for 100% of GHG emissions except for the exclusions set out in 1.0.6 and as listed against each metric definition below. We collect utility data for buildings where the facts and circumstances described in section 2.0.2 demonstrate that WPP has financial control over energy, regardless of the control that we have over those buildings or the lease or ownership arrangement. This scope boundary includes both leased and owned 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 re-statement

Restatements will be considered necessary if there is 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 company, (eg, an acquisition or divestment), and 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 on which 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.

1.0.4 Reporting Unit mergers

In cases where a merger occurs, the WPP Finance team determines the approach for reporting carbon emissions data and social metrics based on the legal and financial requirements of the merged entity. Where a new reporting unit is created, activities related to the discontinuing reporting units will be reported under the new continuing reporting unit. Where it is determined reporting will continue under one preexisting reporting unit, activities relating to any discontinuing reporting units will, henceforward, be reported under the continuing preexisting entity. Data for any discontinuing reporting 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. 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, (eg Associate Companies). This process is managed by WPP Finance within the financial reporting system as part of daily data consolidation. Manual checks are made by the WPP global sustainability 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 for data entry are shared with Reporting Units by the global sustainability team periodically through the year, with reporting training occurring at least every six months.

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

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 October 2022 and continued through 2023 and 2024. Group-level controls were implemented and enacted from December 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 global sustainability team extract data from the financial 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 are regularly provided by our external service providers and collated by WPP procurement.

The preparation processes for this data are reviewed on an annual basis with the service providers and WPP procurement to test coverage and robustness. These checks consider, but are not limited to, whether the suppliers market coverage and transaction volume are reasonable considering the suppliers' contractual scope.

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



2.0 Overview: GHG emissions and associated activity data

2.0.1 Scope

Reporting scope is 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 1 and 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 2.0.4
- We apply the hierarchy of emission factors as indicated in the Greenhouse Gas Protocol Scope 2 Guidance for market-based emissions reporting. See Section 3.2.4.

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), environmental data is reported into the finance system at local site level by the relevant Reporting Unit. Wherever available, consumption data from the local service provider, (eg bills, invoices, meter readings), or reports from the Landlord detailing the Reporting Unit consumption for the applicable period is entered.

Energy consumption is reported from the date at which any of the below facts and circumstances first apply to a premises:

Facts and Circumstances	Energy Accounting Approach
Responsibility for energy bill	WPP should account for all energy that we bear financial responsibility for.
Energy bundled with rent costs	WPP should account for all energy included in rent costs.
Right of Use Asset	WPP should account for all energy from right of use assets, as determined by WPP's financial accounting team.

The WPP global sustainability team should be consulted to make a determination about the appropriate energy accounting approach during a refurbishment period. If WPP own the lease but are not financing the refurbishment, WPP may not have financial or operational control over the energy, and it may be inappropriate to account for energy consumed. If WPP finance the refurbishment then we may have financial control over the energy consumed and it may be appropriate to account for the energy.

In shared premises where WPP and its agencies lease a portion of a building, Reporting Units that require estimation are asked to follow the estimation processes defined in Section 2.0.4.



Where multiple WPP agencies are co-located in a single building data may be consolidated into a single Reporting Unit. Where a legal entity and associated Reporting Unit for the building has been created, (eg a specific WPP campus Reporting Unit) that Reporting Unit should consolidate and report the environmental data. In the absence of a specific legal entity and Reporting Unit, the WPP agency who holds the master lease (the 'main tenant') should consolidate and report the data on behalf of all WPP agencies in the colocation. Where agencies are in a colocation or campus on separate leases with the landlord, the consolidation approach should prioritise an approach with the least reliance on estimation.

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 to WPP through reports from third party service providers. Total car emissions are calculated as described in Section 3.1.

Air travel data for centrally booked flights is provided through reports from the third-party 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

- **Diesel, heating oil, and natural gas emissions** - UK DEFRA - GHG Conversion Factors 2024
- **Company car emissions** - UK DEFRA - GHG Conversion Factors 2024

Scope 2 – grid average

- **Heat and steam emissions** - UK DEFRA - GHG Conversion Factors 2024
- **UK electricity** - UK DEFRA - GHG Conversion Factors 2024
- **Non-UK electricity emissions (excluding Australia)** - International Energy Agency (IEA) - Emissions Factors 2024
- **Australia electricity emissions** - Australian National Greenhouse Accounts October 2024

Scope 2- market-based

- **France residual mix electricity emissions** – Association of Issuing Bodies - European Residual Mix 2023
- **UK residual mix electricity emissions** – Association of Issuing Bodies - European Residual Mix 2023

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 2024 reporting year, we have used Residual Mix emissions factors for electricity not covered by EACs in France and the UK. Residual mix emission factors are not available in any other markets where we consumed energy not covered by centrally procured Renewable Energy Certificates, so instead, grid average emissions factors have been applied.



Scope 3 – business air travel

- UK DEFRA - GHG Conversion Factors 2024 – Business Travel Air – by haulage and class – with radiative forcing

2.0.4 Estimations and extrapolations

There are circumstances where it is necessary for a Reporting Unit to estimate data; for example, the estimation of data where only part of a building is occupied but sub-metered electricity is not available. 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: $500 \text{ m}^2 \times 100 \text{ kWh per m}^2 = \mathbf{50,000 \text{ kWh}}$

- Where it is not possible, or appropriate, to estimate based on WPP occupied floor area, 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 comparable prior periods
- Due to the diverse nature of WPP, 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 reported in the financial 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. In select circumstances, complex estimates where a significant degree of subject matter expertise is required may be conducted at the Group-level. These estimates rely on primary data where possible.

2.0.5 Data coverage

Electricity

Each year the WPP global sustainability team assesses the completeness of electricity data submitted by Reporting Units and performs an adjustment by identifying Reporting Units where we would expect some electricity consumption, based on knowledge of Reporting Unit leases and headcount, but no data has been submitted. In 2024, we estimate that 19% of our electricity consumption was not reported, due mainly to the use of shared office locations where data could not be apportioned to WPP.

In cases of missing electricity data, 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 year data is available in-year, for that Reporting Unit, this is extrapolated to provide a full year's data
2. If option 1 is not available, full prior year data for that Reporting Unit is used
3. If option 2 is not available, data is estimated for the Reporting Unit based on the following process:
 - a. Data from all Reporting Units that reported electricity is used to calculate a regional average kWh per FTE metric
 - b. The appropriate kWh per FTE regional average is multiplied by the FTE in the Reporting Unit, or office for multi-location Reporting Units, that requires estimation to calculate estimated annual consumption. For multi-location Reporting Units where a breakdown of FTE per office is not available, however, an estimate is required for at least one office, the total Reporting Unit FTE has been used to calculate estimated annual consumption.

Natural Gas

Each year the WPP global sustainability team assesses the completeness of natural gas data submitted by Reporting Units and performs an adjustment for Reporting Units identified as requiring estimation. In particular, a proportion of gas usage is not reported by some Reporting Units, due mainly to the use of shared office locations where data cannot be apportioned to WPP

In cases where natural gas data is not available, 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 is not available, full prior year data for that Reporting Unit is used
3. If option 2 is not available, data is estimated for the Reporting Unit based on the following process:
 - a. Data from all Reporting Units that reported natural gas is used to calculate a regional average kWh per FTE metric
 - b. The appropriate kWh per FTE region average is multiplied by the FTE in the Reporting Unit that requires estimation to calculate estimated annual consumption.

Diesel

The WPP global sustainability team assesses the completeness of diesel data submitted by Reporting Units and performs adjustments for reporting units identified as requiring estimation.

A proportion of diesel is not reported by Indian Reporting Units where backup diesel generators are often used, and landlords are unable to quantify consumption. In cases where Indian diesel data is unavailable, an estimate is applied.

The estimate is created by calculating the per head average kWh of diesel consumed from known offices in India. This metric is then applied to the headcount for remaining Indian real estate that did not report diesel consumption.



3.0 Performance measures: GHG emissions

3.1 Sub-total 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 and are not subject to assurance. WPP is continuing to move from local to centralised contracts and we would therefore expect the proportion of emissions from local contracts to reduce in future years.

Refrigerant gases are an immaterial proportion of our 2019 baseline and are therefore not included in our current Scope 1 emissions total. As we have decreased our Scope 2 emissions (emissions from the electricity we purchase) so substantially, refrigerant gases have become a material emissions category. We plan to include refrigerant gases in our Scope 1 calculations from 2025.

3.1.2 Process of measurement

Fuels

Data is sourced from bills, invoices, meter readings and landlords. If a Reporting Unit is in a shared premise, data will be reported as stated in Section 2.0.2.

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 and heating. Due to the low volume consumed, total invoiced volume during the reporting period 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 these cars via leasing agencies, who provide data for annual reporting. Annual mileage for each car is estimated as per Section 3.1.4. Fuel type classification checks and reclassifications are detailed in section 3.1.3. The latest UK DEFRA emissions factors by fuel type and average car in kgCO₂e/km 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 and are not subject to assurance.

3.1.3 Quality and error checks

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

As part of WPP's accuracy checks, the car leasing providers fuel type classification is reviewed for each vehicle. The review compares the make and model of the car against technical specifications from the manufacturer's website to confirm accuracy. If the review indicates a misclassification in the leasing provider's dataset, the fuel type from the manufacturer's website it utilised.

The car leasing providers utilise different approaches to fuel classification. To ensure standardisation, WPP classifies supplier-provided fuel type against the fuel types outlined by DEFRA as part of their emissions factor dataset.

3.1.4 Estimates and extrapolations

Centrally contracted and managed cars – Company car data for centrally contracted vehicles is collected through leasing providers. Distance travelled is calculated based on the mileage outlined in the lease agreement. Estimates and extrapolations follow this approach:

- In some instances, where available, actual car handover date is used rather than lease agreement date to estimate mileage in the reporting period.
- 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 lease periods, 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.
- Where a contract remains live after surpassing its end date, emissions are accounted for up to the end of the reporting period based on the original contract terms.
- The latest UK DEFRA emissions factors by fuel type and average car in kgCO₂e/km are applied to calculate total emissions.



- We do not distinguish between business and personal mileage undertaken in company cars and also do not include any business mileage from employee-owned vehicles in our scope 3 business travel emissions data.

3.2 Total Scope 2 (location-based emissions) and (market-based emissions) (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 (eg, 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, this encompasses the charging of electric and plug in hybrid electric vehicles at our offices.
- Scope 2 emissions from the charging of electric and plug in hybrid electric vehicles at employees home have been assessed as outside of our scope boundary in line with DEFRA guidance that organisations should account for emissions from public and office charging but not from employee home charging.
- Any additional emissions from public charging have been assessed as negligible and are therefore not reported.

3.2.3 - Process of measurement

Data is reported in various measurement units from the energy supplier and converted to 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
- **Renewable Electricity (National Grid)** – renewable electricity supplied through a national distribution grid network on a renewable supply contract
- **Renewable Electricity (Non-National Grid)** – renewable electricity generated on site, typically through solar panels
- **Heat / Steam** - this is the supply of piped hot water / steam used for heating (usually instead of fuel combustion for these purposes)

Currently, the majority of renewable electricity is purchased in the form of unbundled Energy Attribute Certificates (EACs) centrally (97%). Once Reporting Units have submitted data at the end of year, the global 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.

WPP prioritises recent vintages when utilising Energy Attribute Certificates (EACs) to source renewable electricity. In general, and in the absence of official consensus, we consider a 12-month period to be a reasonable vintage. We are working to fully align our procurement approach to meet this definition. In 2024, 4% of the renewable electricity we recognised came from EACs with a 2023 vintage.



In some offices, renewable electricity is purchased locally through supplier contracts. Where evidence of the renewable attribution of this energy is obtainable and verifiable by the global sustainability team, the supporting Energy Attribute Certificates (EACs) or other appropriate contractual instruments are obtained and reviewed. If the evidence meets the requirements of the RE100 quality criteria, this locally purchased electricity will be counted as part of the total renewable electricity.

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 2024](#) emissions factors are applied and Australia where [Australian National Greenhouse Gas Account Factors 2024](#) are used.

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

The emissions factor for renewable electricity procured via centrally purchased energy attribute certificates, is applied to all appropriate Reporting Unit and market consumption.

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 2024 reporting year, residual mix emissions factors were applied for standard electricity consumption in Australia where such factors are available. In all other regions, all energy not covered by centrally procured Renewable Energy Certificates is outside of Europe, the USA and Australia where there are currently no residual mix emissions factors available. In these markets, 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 WPP
1	Self-generation from facilities owned by the company (on or offsite)	N/A
2	Procurement from on-site installations owned by a supplier	N/A
3	Direct line to an off-site generator with no grid transfers	N/A
4	Direct procurement from offsite grid-connected generators eg Power Purchase Agreement (PPA)	N/A
5	"Green" electricity products from an energy supplier (eg Utility "green" power programs and products, "Green" Tariffs)	<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>
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 global 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 global 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 = verified purchased electricity from renewable sources (kWh) during the calendar year expressed as a % of total electricity purchased (kWh) in the calendar year

3.4 Total miles travelled from centrally contracted flights (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 companies under central contracts managed by WPP Procurement and taken by employees for the purposes of work during the calendar year is reported.

In 2023, potential gaps were identified in the data provided by one of our three centrally contracted travel management companies. The markets serviced by this supplier are migrating to the other two central suppliers, reducing the number of centrally contracted travel management companies to two for 2024. This has lowered the percentage of air travel miles and emissions under limited assurance from 79% in 2023 to 68% in 2024. Mileage and emissions from the outgoing travel management company are captured in our extrapolation for locally contracted air travel which is not subject to assurance.

3.4.3 - Process of data capture and measurement

The majority of air travel is booked using centralised travel management companies and data is captured using reports from those companies for the calculation of total miles travelled. Centralised travel management company 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 companies is converted to miles.

A proportion of air travel may be purchased through local travel companies, including the outgoing travel management company that was formerly included in the centralised population, 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 emissions from locally booked flights' and are not subject to assurance and therefore not covered in this document.



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

3.5 Total emissions from 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 2024](#) GHG Conversion Factors by haul and class of travel as follows:

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

In line with the DEFRA guidance on the use of these emissions factors, we apply the International, to/from non-UK emissions factors to all non-UK flights which represent 53% of the population.

Prior to 2023, all centrally contracted flights were classified as average passenger. From 2023 onwards, class is considered for centrally contracted flights.

3.5.3 - Process of data capture and measurement

Air travel emissions from centrally contracted flights (Tonnes CO₂e) = sum of air miles converted to KM travelled by haul and class of travel, (see section 3.5) multiplied by the relevant DEFRA 2024 GHG conversion factor (UK DEFRA - GHG Conversion Factors 2024 - Business Travel – air) as above.



4.0 Performance measures: employment data

4.1 Definitions

Employment data is reported on a Full Time Equivalent (FTE) basis, covering permanent employees. An FTE employee is defined as a permanent person or employee of the WPP Agency or any of its majority owned Reporting Units, as captured locally by each Reporting Unit and entered into the centralised Finance system. Employees include individuals on long term leave (eg, parental leave, maternity leave) where the individual is still considered an employee of the agency under local employment law. FTE values for part-time employees 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 fixed term workers unless it is determined that their benefits and employment rights are commensurate with those of a permanent employee. The following categories of temporary employees are typically excluded:

- **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.

End of year totals are measured as at 31 December. Where an employee leaving WPP has an exit date of 31 December the Reporting Unit will determine whether the employee was active (eg working) as at that date based on the working practices within their agency. Individuals with a leaver date of 31 December who are deemed to have been working as at that date will be included within the reported headcount.

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.

Employee Gender	Age Group
Female Male Other Gender / Gender Unspecified	Employees aged 19 or under
	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 Agency. For example, in the UK, date of birth is captured as part of His Majesty's Revenue & Customs (HMRC) 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 2024.

Where data gaps are identified, additional employee surveys are 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 a 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.

Gender data is broken down by seniority level. In 2024, seniority classification was determined at group level as outlined in section 4.3.3.

Employee Gender	Employee Seniority
Female Male Other Gender / Gender Unspecified	Board members or Executive Leaders - See descriptions in 4.3.3 Total workforce - the sum of FTE employees from all Reporting Units in scope of reporting

* determined in market and is not consistent across WPP

4.3.2 Process of capture and measurement – employee gender

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 Agency. For example, in the UK, gender is captured as part of HMRC 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 are 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".

4.3.3 Process of capture and measurement – employee seniority

In prior reporting years, seniority classification was completed by individual reporting units. In 2024, changes to underlying data systems, the introduction of WPP's Job Architecture system and reporting unit mergers resulted in inconsistencies in agency-level classifications. To maintain a consistent basis for reporting employee seniority, a group level detailed estimate was determined. This methodology is intended for use only in the 2024 reporting year ahead of the finalisation of WPP's job architecture. This process utilised the data sources outlined below.

Approach to measurement	Proportion of Board and Executive population
Centralised classification	48%
Modelling based on prior year seniority data	52%

4.3.3.1 Centralised classification – markets with centralised gender and job title data

For Ireland, the United Kingdom and United States, central data feeds containing employee gender and job title data as at December 2024 were obtained. Data for the United Kingdom and Ireland were exported from the Workday system. Data for the United States was exported from the ADP payroll system. Central systems do not cover 100% of employees in these markets so we extrapolated for agencies not in these systems.

WPP conducted a job-titled based classification of this dataset in line with the historic approach outlined in WPP's Reporting Criteria document. The analysis was performed between the WPP People Analytics and global sustainability teams, with challenge and review performed by both parties.

Individuals were classified based on their job title, in line with the following groupings. The analysis excluded employees where a job title or gender data was not available.



Seniority Category	Example job titles
Board and Executive Leaders	CEOs, Chairpersons, other C-Suite Officers, Global Client Leads (GCLs) and Client Presidents, Company Presidents, Executive Vice Presidents, Executive Creative Directors, Founders, General Managers, Global, Regional and Group-level Heads and Directors of major departments, and Legal leadership
Senior Managers	Global Directors (of sub-departments), department Heads or Presidents not included in the Board and Executive Leaders category, Business Directors, Account Directors, Managing Directors and Partners, Executive Officers, Vice Presidents, Senior Vice Presidents, Senior Strategists and Senior (non-C Suite) roles in HR, Finance, Legal and other operational functions.
Other employees	Other roles not included in the above two categories. This includes Account managers, executives and other account specialist roles, Administrators, Analysts, Assistants, Associate Directors, Associates, Coordinators, Specialists in varying disciplines including Creative, Data, Finance, IT, Legal, Media, HR, Planning and Production, Process leads, Strategists, Developers, Managers and Supervisors.

The analysis resulted in a market-level determination of the gender split by seniority. To maintain consistency with the FTE figures reported through BFC Finance, these percentage breakdowns were applied to the total FTE headcount for each market respectively.

4.3.3.2 Modelling based on prior year data

For all other markets where a centralised data feed containing both job title and gender data was not available, a modelling approach was utilised to determine management's best estimate. The markets were grouped as follows:

Grouping	Treatment
<p>High-moderate stability- 48% of Board and Executive population</p> <p>These markets had less than a 1.5 percentage point movement in the proportion of board and executive employees, and/or the gender balance of the board and executive population between year-end 2023 and 2024</p>	<p>Due to the low degree of year-to-year variance in this population it was considered to be at low risk of misstatement, whether due to changes to underlying methodologies or systems, or the application of a modelled approach.</p>

	<p>For the markets in this population, the FY23 seniority and gender split for each market was applied to the FY24 FTE employee total for that market. For example, if 10% of a market's employees were Board and Executive Leaders for FY23, this was applied for FY24. If the Board and Executive population was 43% female in FY23, this was also applied for FY24.</p>
<p>Low stability- 2% of Board and Executive Population</p> <p>These markets had more than a 1.5 percentage point movement in the proportion of board and executive employees and/or the gender balance of the board and executive population between year-end 2023 and 2024</p>	<p>Due to the degree of year-to-year variability, this population was considered to be at greater risk of misstatement. Therefore, additional review was undertaken to determine whether this was due to changes in methodologies or systems, or due to comparable movements.</p> <p>A review was undertaken to isolate the drivers of this instability. For all 6 markets reviewed, the instability was determined to result from substantial data changes within individual agencies, rather than the market as a whole. This is assumed to be because of isolated underlying data system or methodology changes.</p> <p>Once this review was completed, it was deemed appropriate to apply the same modelling approach outlined above for the high and moderate stability markets.</p>
<p>Highly immaterial- 2% of Board and Executive Population</p> <p>These markets had fewer than 5 board and executive leaders</p>	<p>Due to the small population in these markets, modelling the data based on FY23 percentages may increase the risk of misstatement (eg because the level of proportionate variability will be greater within smaller populations). As such, FY24 data was utilised for these markets.</p>
<p>No board and executive population</p> <p>Markets where, in 2024, there were no board and executive leaders reported</p>	<p>As these markets did not report any board members or executive leaders, it was considered appropriate not to model for this population.</p>

The approach of applying the FY23 percentages to the FY24 data was considered appropriate because the level of variability in most of the population was low. The overall variance to the percentage of women in the Board and Executive population between the raw data and the modelled approach was under 1% when removing the impact of agencies with outlying data variances (eg those in the 6 markets highlighted in the above paragraph).

End of document