

2024 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 2024 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 eight Communication on Progress against the Global Compact Principles, covering the year 2024. This index 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).

We will continue to evolve our reporting in line with the EU Corporate Sustainability Reporting Directive (CSRD) and IFRS Sustainability Standards.

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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)	
						2024 Sustainability Report and Online	2024 Annual Report
GRI 2: General Disclosures							
General Disclosures	2-1	Organisational details				About WPP Our companies	Strategic report – pages 8-35
	2-2	Entities included in the organization's sustainability reporting				About our reporting – pages 36-37 WPP Sustainability Reporting Criteria	Our agencies – page 11
	2-3	Reporting period, frequency and contact point				About our reporting – pages 36-37 Where to find us – page 38 WPP Sustainability Reporting Criteria	Where to find us – page 205
	2-4	Restatements of information				Not applicable for 2024	
	2-5	External Assurance				Sustainability assurance – page 37 PwC Independent Limited Assurance Report 2024	Sustainability assurance – page 37
	2-6	Activities, value chain and other business relationships				Introduction – pages 2-6 Sustainability governance and management – page 31 About WPP Our companies	Strategic Report – pages 2-35
	2-7	Employees				People – pages 7-12	People – pages 42-44
	2-8	Workers who are not employees				Supply Network- page 35	Supply Network – page 61
	2-9	Governance structure and composition				Sustainability governance and management – page 31	Our Board – page 92-94 Our Executive Committee – pages 95-96 Division of responsibilities – page 97 Our approach to sustainability – page 40
	2-10	Nomination and selection of the highest governance body				Sustainability governance and management – page 31	Nomination and Governance Committee Report – pages 105-109
	2-11	Chair of the highest governance body				Sustainability governance and management – page 31	Our Board – pages 92-94
	2-12	Role of the highest governance body in overseeing the management of impacts				Sustainability governance and management – page 31	Division of responsibilities – page 97
	2-13	Delegation of responsibility for managing impacts				Sustainability governance and management – page 31	Division of responsibilities – page 97
	2-14	Role of the highest governance body in sustainability reporting				Sustainability governance and management – page 31	Sustainability Committee Report – pages 117-118
	2-15	Conflicts of interest				-	Conflicts of interest – page 108
	2-16	Communication of critical concerns				-	Viability Statement – page 77

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						2024 Sustainability Report and Online	2024 Annual Report
2-17	Collective knowledge of the highest governance body					-	Our Board – pages 92-94
2-18	Evaluation of the performance of the highest governance body					-	Composition, succession and review – pages 103-104
2-19	Remuneration policies					-	Compensation Committee report – pages 119-144
2-20	Process to determine remuneration					-	Compensation Committee report – pages 119-144
2-21	Annual total compensation ratio					-	Compensation Committee report – pages 119-144
2-22	Statement on sustainable development strategy					Chief Executive's Statement – page 2 Sustainability and our strategy – page 4	Sustainability and our strategy – pages 38-39
2-23	Policy commitments					Sustainability and our strategy – page 4	Sustainability and our strategy – pages 38-39
2-24	Embedding policy commitments					Sustainability governance and management – page 31	Our approach to sustainability – pages 40-41
2-25	Processes to remediate negative impacts					Sustainability governance and management – page 31	Our approach to sustainability – pages 40-41
2-26	Mechanisms for seeking advice and raising concerns	16	10	Protected ethics advice and reporting mechanisms		Sustainability governance and management – page 31 Our Code of Conduct Human Rights Policy statement	Whistleblowing – page 5
2-27	Compliance with laws and regulations					Sustainability governance and management – page 31 Supply Network- page 35 Human rights – page 35	Our approach to sustainability – pages 40-41 Supply network – page 61 Human rights – page 61
2-28	Membership associations					Membership of trade associations – page 34	Membership of trade associations – page 60
2-29	Approach to stakeholder engagement					Stakeholder engagement – page 33	Stakeholder engagement – page 37 How our board engages with stakeholders – pages 98-101
2-30	Collective bargaining agreements					Employee engagement – page 12 Human rights – page 35	Employee engagement- page 44 Human rights – page 61
GRI 3: Material Topics							
Material Topics	3-1	Process to determine material topics	12		Material issues impacting stakeholders		Our materiality process – page 36 Our materiality process – page 36

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						2024 Sustainability Report and Online	2024 Annual Report
3-2	List of material topics	12		Material issues impacting stakeholders		Our materiality process – page 36 Double Materiality Assessment 2024	Our materiality process – page 36
201: Economic performance							
Economic performance	201 GRI 3	Management of Material Topics 2022	8			Sustainability governance and management – page 31	
	201-1	Direct economic value generated and distributed	8		Economic contribution		At a glance – page 2 Key performance indicators – pages 65-67
	201-2	Financial implications and other risks and opportunities due to climate change	8, 13		TCFD Implementation	Planet – pages 14-21	Taskforce on Climate-related Financial Disclosures – pages 47-54
	201-4	Financial assistance received from government	8, 10		Economic contribution		Costs of services and general administrative costs, Note 3 – page 159
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 2024 report for information on our gender pay gap.	
	202-2	Proportion of senior management hired from the local community	8, 11, 17			We do not currently disclose this information	
Indirect economic impacts	203-1	Infrastructure investments and services supported	8, 11, 17			Communities – pages 28-29	Communities – page 58 Our campuses – page 33
	203-2	Significant indirect economic impacts	8			Communities – pages 28-29	Communities – page 58
Anti-corruption	205	Management Approach	16	10		Sustainability governance and management – page 31	Assessing and managing our risks – pages 73-77 Policies, procedures and culture – pages 74-75
	205-1	Operations assessed for risks related to corruption	16	10		Sustainability governance and management – page 31	Assessing and managing our risks – pages 73-77 Principal risks and uncertainties – pages 78-85
	205-2	Communication and training about anti- corruption policies and procedures	16	10	Anti-corruption	Sustainability governance and management – page 31	Assessing and managing our risks – pages 73-77 Policies, procedures and culture – pages 74-76
	205-3	Confirmed incidents of corruption and actions taken	16	10	Anti-corruption		Whistleblowing – page 75
Tax	207 GRI 103	Management of Material Topics 2022	16			UK tax strategy	Accounting policies – page 155
	207-1	Approach to tax				UK tax strategy	Accounting policies – page 155

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						2024 Sustainability Report and Online	2024 Annual Report
	207-2 Tax governance, control, and risk management					UK tax strategy	Accounting policies – page 155
	207-3 Stakeholder engagement and management of concerns related to tax					UK tax strategy	Accounting policies – page 155
301: Environmental performance							
Energy	302 GRI 3-3 Management of Material Topics 2022	7, 12, 13	8			Planet – page 14-21	Taskforce on Climate-related Financial Disclosures – pages 47-54
	302-1 Energy consumption within the organisation	7, 8, 11, 12, 13	8			Reducing emissions – pages 18-21	Planet – pages 45-46 Carbon emissions statement – page 55
	302-2 Energy consumption outside of the organisation	7, 8, 12, 13	8			Reducing emissions – pages 18-21	Planet – pages 45-46 Carbon emissions statement – page 55
	302-3 Energy intensity	7, 8, 12, 13	8			Reducing emissions – pages 18-21	Planet – pages 45-46
	302-4 Reduction of energy consumption	7, 8, 11, 12, 13	8, 9			Reducing emissions – pages 18-21	Planet – pages 45-46 Carbon emissions statement – page 55
	302-5 Reductions in energy requirements of products and services	7, 8, 12, 13	8			Reducing emissions – pages 18-21	Planet – pages 45-46 Carbon emissions statement – page 55
Emissions	305 GRI 3-3 Management of Material Topics 2022	7, 13	8			Planet – pages 14-21	Taskforce on Climate-related Financial Disclosures statement – pages 47-54
	305-1 Direct (Scope 1) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 17 Reducing emissions – page 18	Planet – pages 45-46 Carbon emissions statement – page 55
	305-2 Energy indirect (Scope 2) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 17 Reducing emissions – page 18	Planet – pages 45-46 Carbon emissions statement – page 55
	305-3 Other indirect (Scope 3) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 17 Reducing emissions – pages 19-21	Planet – pages 45-46 Carbon emissions statement – page 55
	305-4 GHG emissions intensity	7, 13	8			Reducing emissions – page 19	Planet – pages 45-46 Carbon emissions statement – page 55

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						2024 Sustainability Report and Online	2024 Annual Report
	305-5	Reduction of GHG emissions	7, 13	8, 9		Understanding our emissions – page 17 Reducing emissions – pages 18-21 Our transition to a Lower-Carbon Business – pages 15-16	Planet – pages 45-46 Carbon emissions statement – page 55
Waste	306 GRI 3-3	Management of Material Topics 2022	8, 12	8		Planet – pages 14-21	Taskforce on Climate-related Financial Disclosures statement – pages 47-54
	306-2	Management of significant waste-related impacts	8, 12, 15	8		Evolving our disclosures – page 46	
	306-3	Waste generated	8, 12, 15	8		ESG Data Book 2024	
	306-4	Waste diverted from disposal	8, 12, 15	8		ESG Data Book 2024	
	306-5	Waste directed to disposal	8, 12, 15	8		ESG Data Book 2024	
Supplier Environmental Assessment	308 GRI 3-3	Management of Material Topics 2022	12	8		Planet – pages 14-21 Supply Network- page 35	Taskforce on Climate-related Financial Disclosures statement – pages 47-54
	308-1	New suppliers that were screened using environmental criteria	12	8		Supply Network- page 35	Supply Network – page 61
	308-2	Negative environmental impacts in the supply chain and actions taken	12	8, 9		Reducing Scope 3 Emissions – page 19-21 Our transition to a Lower-Carbon Business – page 18-21 Supply Network- page 35	Planet – pages 45-46 Supply Network – page 61
400: Social Performance							
Employment	401 GRI 3-3	Management of Material Topics 2022	8			People – pages 9-12	People – pages 42-44
Occupational Health and Safety	403 GRI 3-3	Management of Material Topics 2022	3, 8			People – pages 9-12 Health, safety & wellbeing- page 6	People – pages 42-44
	403-6	Promotion of worker health	3, 8			Health, safety & wellbeing- page 6	People – pages 42-44
	403-9	Work-related injuries	3, 8		Health & safety	ESG Data Book 2024	People – pages 42-44
Training and education	404 GRI 3-3	Management of Material Topics 2022	4, 8			People – page 9	People – pages 42-44
	404-1	Average hours of training per year per employee	4, 8		Training provided	People – page 9	People – pages 42-44

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							2024 Sustainability Report and Online	2024 Annual Report
	404-2	Programs for upgrading employee skills and transition assistance programs	4, 8				People – page 9	People – pages 42-44
	404-3	Percentage of employees receiving regular performance and career development reviews	4, 8				People – page 9	People – pages 42-44
	405	Management of Material Topics 2022	5, 8, 10	6			People – pages 9-12 Culture of Belonging – page 10	People – pages 42-44
Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	5, 8, 10	6	Governance body composition, Diversity and Inclusion	SV-AD-330a.1	Culture of Belonging – page 10	Board Diversity Policy – page 109
	405-2	Ratio of basic salary and remuneration of women to men	5, 8, 10	6	Pay equality		UK Gender Pay Gap report	
	406	Management of Material Topics 2022	5, 8, 16	6			People – pages 9-12	People – pages 42-44
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	8	6			.	Whistleblowing – page 95 This data is aggregated with data on employment infringements
	408	Management of Material Topics 2022	8	1, 2, 4			Supply Network- page 35 Modern Slavery Act Transparency Statement	Supply Network – page 61
Child Labour	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 35	Supply Network – page 61
	414	Management of Material Topics 2022	8	2			Supply Network- page 35	Supply Network – page 61
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	8	2			Supply Network- page 35	Supply Network – page 61
	415	Management of Material Topics 2022	16				Public policy – page 34	Public policy – page 60
Public Policy	415-1	Political contributions	16				Political contributions – page 34	Lobbying and political advocacy – page 60
	417	Management of Material Topics 2022	16				Clients – pages 23-26	Clients – page 56 Our work – page 7
Marketing and Labelling	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 Work with integrity – page 25	

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						2024 Sustainability Report and Online	2024 Annual Report
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 26	AI and data ethics, privacy and security – page 57
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 as it is not considered a material sustainability topic for WPP, in line with our 2024 Double Materiality Assessment (see Sustainability Report, page 36)	
	Water consumption and water withdrawal in water- stressed regions			Water consumption and water withdrawal in water-stressed regions		We do not currently disclose this information as it is not considered a material sustainability topic for WPP, in line with our 2024 Double Materiality Assessment (see Sustainability Report, page 36)	
	Absolute number and rate of employment			Absolute number and rate of employment		Information on our headcount per region is provided on page 10 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 198-200 of our Annual Report.	
	Total R&D expenses			Total R&D expenses		Investment case – page 9 of our Annual Report We are investing £250 million annually in data and technology to support our AI strategy	

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