

# ABOUT OUR REPORTING

We continue to enhance our environmental, social and governance reporting to meet our obligations in a rapidly formalising landscape

**We have reported our environmental, social and governance (ESG) performance since 2002. Our aim is to take an integrated approach to managing sustainability risks and opportunities, and to reflect this in our reporting.**

We include material performance information in our 2024 Annual Report and provide further details, data and case studies in this Sustainability Report and online.

### OUR MATERIALITY PROCESS

We use a materiality process to ensure our sustainability strategy, investments and reporting focus on the topics of greatest importance and relevance to our business and stakeholders. In preparation for the EU Corporate Sustainability Reporting Directive (CSRD), we conducted our first double materiality assessment in 2024. This assesses ESG factors through an 'outside-in' lens (potential to affect our financial performance) and an 'inside-out' lens (our potential impact on society and the environment).

The table (right) sets out the ESG topics identified as material for WPP. These topics will inform WPP's ESG approach going forward, to focus activity on the topics of greatest importance and relevance to the business and its stakeholders. As materiality is dynamic, we will monitor and adjust as needed.

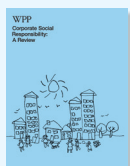
ESG TOPIC	LOCATION IN REPORT	
<b>Corporate culture and business ethics</b>		People Policies, procedures and culture (See pages 7-12) (See 2024 Annual Report, pages 74-76)
<b>Fraud, corruption and bribery</b>		Policies, procedures and culture (See 2024 Annual Report, pages 74-76)
<b>Data privacy and security</b>		AI and data ethics, privacy and security (See page 26)
<b>Equal treatment and opportunities for all employees</b>		People (See pages 7-12)
<b>Operational greenhouse gas emissions</b>		Planet (See pages 13-21)
<b>Regulatory compliance</b>		Policies, procedures and culture (See 2024 Annual Report, pages 74-76)
<b>Responsible AI and technology use</b>		AI and data ethics, privacy and security (See page 26)
<b>Responsible marketing and communications</b>		Clients Communities (See pages 22-26) (See pages 27-29)
<b>Social and environmental impact of our client work</b>		Clients Communities (See pages 22-26) (See pages 27-29)
<b>Supply chain greenhouse gas emissions</b>		Planet (See pages 13-21)
<b>Talent attraction, retention and development</b>		People (See pages 7-12)

**KEY** Indicates where a topic is material from a financial perspective Indicates where a topic is material from an impact perspective

[Read more at wpp.com/sustainabilityreport2024](https://wpp.com/sustainabilityreport2024)

## OUR ESG REPORTING ROADMAP

**2002: first Sustainability Report**  
WPP is an early adopter of sustainability reporting, publishing our first Sustainability Report more than 20 years ago



**2022: ESG controls launch**  
In response to assurance observations, and in preparation for incoming ESG legislation, we design and launch our first set of formal ESG controls to enhance data quality

**2025 onwards: regulatory alignment**  
We will continue to evolve disclosures to comply with ESG reporting frameworks, including the CSRD and the IFRS Sustainability Standards

**2021: engage PwC to conduct third-party limited assurance**  
To strengthen our approach to non-financial assurance, we engage PwC to provide independent limited assurance over select ESG metrics

**2024: double materiality assessment**  
We conduct our first double materiality assessment. Topics identified as material are summarised above


# EVOLVING OUR REPORTING

Stakeholder demand for more comprehensive and verifiable environmental, social and governance data is growing

We have been investing in our reporting approach to meet rising expectations from clients, regulators and other stakeholders for rigorous, accurate and complete ESG information.

## SUSTAINABILITY ASSURANCE

To strengthen data quality, in 2021 we engaged PricewaterhouseCoopers LLP (PwC) to provide independent limited assurance of select ESG metrics, including emissions from our operations and business air travel.

ESG data included in our 2024 Annual Report and 2024 Sustainability Report is for the calendar year 2024 and covers all subsidiaries of the Company. The selected ESG performance metrics marked with the symbol  have been subject to independent limited assurance procedures by PwC for the year ended 31 December 2024 in accordance with International Standard on Assurance Engagements 3000 (revised) and, in respect of greenhouse gas emissions data, International Standard on Assurance Engagements 3410, issued by the International Auditing and Assurance Standards Board.

The majority of our data is collected locally, and a common challenge is reconciling inconsistencies in calculations and data capture. We are working to further enhance the quality and assurability of our ESG data in line with evolving reporting requirements.

## REPORTING FRAMEWORKS

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.

We continue to review and evolve our reporting in response to changing ESG regulations and standards, including the CSRD and the International Financial Reporting Standards (IFRS) Sustainability Standards. The outputs of our first double materiality assessment are included on page 36.

## HOW WE ARE EVOLVING OUR REPORTING

PHASE	EXAMPLE ACTIVITIES
<b>1 IDENTIFY</b> Understand our material ESG topics	<ul style="list-style-type: none"> <li>Conduct and refresh our double materiality assessment</li> <li>Consider our reporting obligations related to material topics, including under CSRD and the IFRS Sustainability Standards</li> </ul>
<b>2 PRIORITISE</b> Define data sources, evaluating maturity and challenges	<ul style="list-style-type: none"> <li>Classify data based on source systems</li> <li>Map data and calculation quality, and control environment maturity</li> </ul>
<b>3 ANALYSE</b> Understand data challenges and how to fix them	<ul style="list-style-type: none"> <li>Isolate the root causes for data quality challenges, informed by internal and third-party review and assurance</li> </ul>
<b>4 IMPROVE</b> Deploy solutions to enhance our ESG disclosures	<ul style="list-style-type: none"> <li>Develop new data sources and calculation approaches</li> <li>Train and engage communities that provide data</li> <li>Deploy technologies to support data collection, analysis and reporting</li> <li>Remediate issues identified through assurance</li> </ul>
<b>5 CONTROL</b> Embed control-based solutions to enable consistency and continual improvement	<ul style="list-style-type: none"> <li>Establish process documentation</li> <li>Implement ESG controls to enhance consistency and accuracy</li> </ul>

Our online Reporting Standards Index shows which topics and disclosures are covered and their location in our 2024 reporting.

## NON-MATERIAL DISCLOSURES

The results of our first double materiality assessment have reshaped some of the topics that are considered for inclusion in WPP's sustainability reporting.

As we evolve our disclosures to be consistent with the CSRD and other ESG reporting requirements, we will continue to disclose information on topics that fall outside the scope of CSRD reporting (including health and safety, country-level people metrics and waste) through our annual ESG Data Book and through ESG rating platforms including CDP, EcoVadis and SEDEX.

➔ See 'Evolving our disclosures', pages 10 and 16

We remain committed to ongoing responsible management practices across both material and non-material ESG-related topics. These topics will also be considered as part of future materiality assessments to reflect potential changes in their materiality.

➔ See [wpp.com/sustainabilityreport2024](http://wpp.com/sustainabilityreport2024) for:  
 - PwC's Independent Limited Assurance Report  
 - Reporting Standards Index  
 - 2024 ESG Data Book