








RESPONSIBLE BUSINESS

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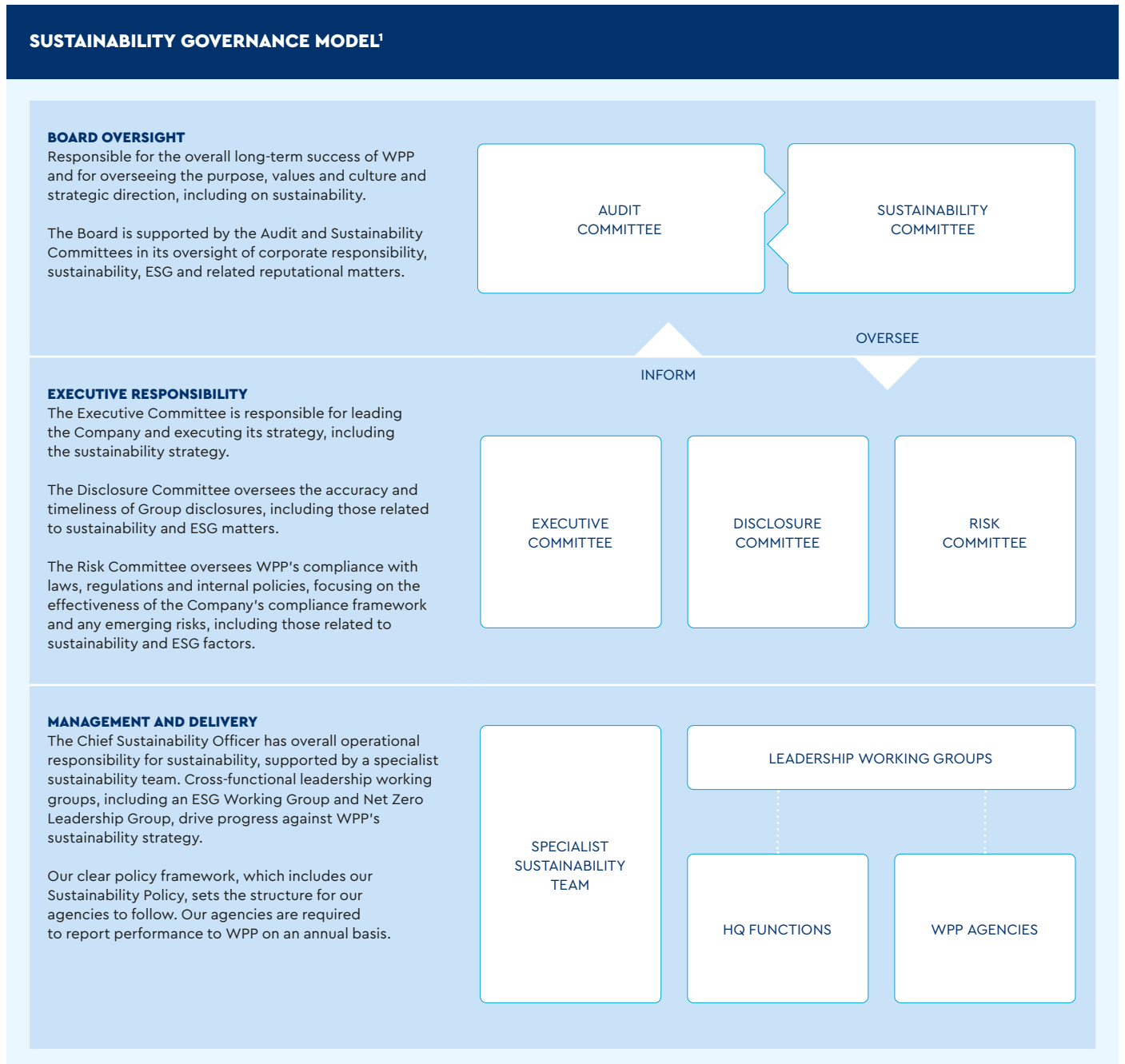
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The following double materiality topics are included in this section

-  Corporate culture and business ethics
-   Fraud, corruption and bribery
-   Regulatory compliance

SUSTAINABILITY GOVERNANCE AND MANAGEMENT

Our governance processes and policies help us manage sustainability risks and opportunities consistently across the Company



¹ References to sustainability and ESG are inclusive of the climate change issues identified as relevant to WPP in the TCFD statement (2024 Annual Report, pages 47-54)

SUSTAINABILITY GOVERNANCE AND MANAGEMENT CONTINUED

BOARD OVERSIGHT

The Board approves our sustainability policies and disclosures. Where sustainability matters, including climate change, are identified by management as relevant, the Board takes these into account when overseeing major decisions as set out in Matters Reserved for the Board (available on wpp.com).

Our Sustainability Committee supports the Board in its oversight of corporate responsibility, sustainability, ESG and related reputational matters. Committee members bring with them a wide range of sustainability expertise, including marketing, technology, sustainable business and international development, from senior positions in business and non-governmental organisations.

The Committee works to understand WPP's sustainability-related risks and opportunities, review and monitor the management and implementation of our sustainability strategy and Transition Plan, and review policy statements on environmental and social matters. The Committee meets at least four times a year, receiving in-depth progress reviews from management at each meeting, and provides an update to the Board following each meeting.

The Audit Committee, jointly with the Sustainability Committee, monitors the integrity of WPP's ESG disclosures, including the relationship with our ESG assurance provider. It provides oversight of internal controls and risk management, including our ESG controls.

The Compensation Committee determines our remuneration policy, in accordance with the UK Corporate Governance Code.

The Nomination and Governance Committee reviews the Board's composition and skills ensuring, where relevant, that the Board's oversight of material ESG matters is appropriate.

➔ For further information see 'Corporate Governance' from page 86 of our 2024 Annual Report

EXECUTIVE RESPONSIBILITY

The Executive Committee assists the CEO in discharging his responsibilities. Collectively, it is responsible for implementing strategy, including sustainability strategy, ensuring consistent execution and embedding the Company's culture and values.

The Disclosure Committee was established by the CEO and CFO. It is responsible for overseeing the accuracy and timeliness of Group disclosures, including those related to sustainability and ESG matters, and reviewing controls and procedures in relation to the public disclosure of financial and non-financial information.

The Risk Committee assists the Board and Audit Committee by reviewing, monitoring and advising on: compliance with laws, regulations, internal procedures and industry standards; the design and implementation of WPP's compliance framework, policies and procedures; and risks that present themselves throughout WPP, including material sustainability and ESG issues.

Responsibility for tax strategy, the supporting governance framework and management of tax risk, ultimately sits with the Chief Financial Officer (CFO). Day-to-day responsibility for each of these areas sits with the Group Tax Director. Our UK Tax Strategy is available online at wpp.com.

MANAGEMENT AND DELIVERY

The Chief Sustainability Officer has overall operational responsibility for sustainability. The sustainability team ensures consistent implementation of our standards and supports the business to identify sustainability-related risks and opportunities. Together, they engage the business through targeted briefings, programme meetings and status updates.

Our sustainability team monitors key performance metrics and collates status updates from the business, which are reported to the Chief Sustainability Officer, the relevant executive committees and Board committees, and the wider business. Progress against sustainability metrics and targets is communicated to the business on an annual basis.

Management of sustainability requires cross-functional accountability and responsibilities. To ensure alignment across functions, the sustainability team has formed working groups. The ESG Working Group includes executive-level representatives from relevant functions and is responsible for ensuring the effective implementation of WPP's approach to ESG compliance in preparation for the CSRD and other mandatory regulations. The Net Zero Leadership Group brings together function and agency leaders across the five hotspots identified as generating the largest proportion of emissions across our total carbon footprint to accelerate progress against WPP's near-term science-based targets.

We set a clear policy framework through our Code of Business Conduct, Sustainability Policy, Supplier Code of Business Conduct and other policies included in the WPP Policy Book. Our agencies are required to comply with our Sustainability Policy, and report performance to WPP on an annual basis.

HOW WE ENGAGE WITH STAKEHOLDERS ON SUSTAINABILITY

Dialogue with stakeholders, including our people, clients and shareholders, provides valuable feedback and insight into sustainability risks and opportunities for WPP and our clients. Most stakeholder engagement takes place in the course of doing business.

STAKEHOLDER GROUP

HOW WE ENGAGE



SHAREHOLDERS

Our shareholders provide capital to invest in the business and support the valuation and liquidity of WPP shares. Shareholders benefit from the Board acting in the best interests of the Company and investing for long-term value generation

- We cover ESG as part of our extensive investor relations programme, which includes quarterly results presentations, investor days, the AGM, investor and analyst meetings, webcasts and ongoing email exchanges
- We engage with ESG rating agencies and benchmarking organisations including: Bloomberg Gender-Equality Index; Ecovadis; Equileap; Vigeo Eiris; FTSE Russell; ISS; Moody's; MSCI Research Inc.; Tortoise Responsibility 100; Sedex; and Sustainalytics



GOVERNMENTS AND REGULATORS

Governments receive the tax contributions we make to public finances, enabling them to invest in public services. Governments and regulators determine the policy frameworks that affect us and our stakeholders

- We contributed £1.6 billion in taxes to public finances (2023: £1.6 billion)
- We participated in consultations and ministerial roundtables relating to AI regulations, both directly and through industry bodies
- We invited regulators and thought-leaders to events for our clients and our people on policy issues including AI and green claims



CLIENTS

Our clients come from businesses across every sector. The work we do for clients provides our revenue and helps them to grow their businesses, build relationships with their customers and ready themselves for future success. We want to support our clients in delivering their sustainability goals

- We continue to strengthen our sustainability capabilities to support clients (see page 24): clients gave us a score of 8.0 out of ten for our ability to support their sustainability goals (2023: 8.0)
- We disclose our own sustainability policies and performance in response to client questionnaires and in pitches
- We made our Green Claims training accessible to all WPP employees, and delivered bespoke training to clients in potentially higher-risk sectors (see page 25)



SUPPLIERS AND PARTNERS

Our suppliers range from small businesses to the world's largest technology partners. They provide us with the products and services we need to meet our clients' needs

- We evaluate potential suppliers on a variety of ESG factors including carbon reduction and human rights
- We work with leading technology partners to develop people's skills (see page 9)
- We assessed carbon strategic suppliers, representing \$1.2 billion in spend, on their carbon reduction commitments (see page 19)



PEOPLE

We depend on the talent, creativity and technology skills of our people. And we want our employees to embrace our purpose, culture and values. In return, our people receive salaries, pension contributions, employee benefits, career development and training

- Our All In survey helps us better support employees, hold ourselves accountable and create a culture of belonging (see page 12)
- We offer a number of ways for people to learn, develop and thrive: in 2024, we expanded our Future Readiness Academies; to date 30,000+ learners have completed 108,000+ lessons
- We developed new functionality and integrated new models into WPP Open to help employees in their day-to-day work: since the start of 2024, monthly active users are up 74%
- We continued our Inclusion as a Skill programme globally and expanded the offering to be delivered in six additional languages (see page 10)



PLANET

We are committed to responsible and sustainable business practices. We use our creativity combined with our global scale to meet sustainability obligations within our own business, our clients' businesses and across our industry

- We have set near-term science-based carbon reduction targets and are developing our formal Transition Plan
- We launched a Sustainability Academy, featuring interactive modules and live masterclasses (see page 23)
- Our Green Claims Guide gives our people principles and practical tips for making accurate, authentic and material environmental claims
- We regularly respond to investors, rating agencies and benchmarking organisations on environmental issues, disclosing performance through CDP Climate Change and Supply Chain



COMMUNITIES

We can help boost not-for-profit and non-governmental organisations by providing marketing and creative services, often on a pro bono basis, enabling them to raise awareness and funds, recruit members and achieve campaign objectives

- We have a long tradition of pro bono work covering a range of issues from the arts to conservation, health and human rights (see page 28)
- Our total social contribution in 2024 was £26.9 million (2023: £32.1 million)
- Our established Foundations provide a platform for people to act: the VML Foundation surpassed \$3.2 million in charitable donations in 2024

➔ **For more information on our stakeholders, what is important to them and how we engage with them, see pages 98-101 of our 2024 Annual Report**

PUBLIC POLICY

Business can make a valuable contribution to the public policy debate

To protect the public interest, it is important that we conduct all lobbying with integrity and transparency.

Most of our public policy work is carried out for clients by our public affairs businesses, including lobbying public officials and influencing public opinion. We also advocate on issues that affect our business, people and wider stakeholders.

Our agencies engaged in public affairs included Burson and FGS Global in 2024.¹ The majority of this work took place in the US, UK and EU, although many clients are multinational businesses operating in many countries.

OUR STANDARDS

Our Code of Business Conduct and Political Activities and Engagement Policy govern our political activities. They commit us to acting ethically in all aspects of our business and to maintaining the highest standards of honesty and integrity. Political activities should be conducted legally, ethically and transparently, and all related communication should be honest, factual and accurate. Our policies apply to all agencies and employees, at all levels.

Our Group Chief Counsel has responsibility for developing and implementing our Political Activities and Engagement Policy and public reporting procedures. Agency CEOs and CFOs in each country or region are responsible for implementing the policy locally.

Any third parties conducting political activities on behalf of WPP or our agencies must comply with the policy. Third parties are required to complete WPP mandatory ethics training or equivalent within their own organisations.

WPP agencies comply with all applicable laws and regulations governing the disclosure of public affairs activities. In the US, this includes the Lobby Disclosure Act and the Foreign Agent Registration Act, which are designed to achieve transparency on client representation and require lobbying firms to register the names of clients on whose behalf they contact legislators or executive branch personnel. A number of our agencies, and

WPP plc, are listed on the EU Transparency Register of lobbying activities.

Our agencies in the US whose sole or primary business is lobbying have representatives of both major political parties among senior management.

Many of our agencies are members of professional organisations and abide by their codes of conduct. Examples include the UK Association of Professional Political Consultants and the European Public Affairs Consultancies' Association.

We will not undertake work that is intended to mislead and always seek to identify the underlying client before taking on work. Our Assignment Acceptance Policy and Framework provides guidance to our leaders and people about how to conduct additional due diligence in relation to clients and any work we are asked to undertake.

➔ See page 25

LOBBYING AND POLITICAL ADVOCACY

At times we directly contribute to the debate on public policy issues relevant to our business, people and wider stakeholders. For example, we engaged with the UK government on its AI regulatory framework by hosting the AI Minister at a policy event and providing insight into AI systems. Additionally, we engaged extensively with the Department for Business and Trade on the 2035 Industrial Strategy. WPP is also represented in the Professional Business Services Council, which is co-chaired by a UK minister. Where relevant, we contributed to the public policy debate on other issues such as the EU's rules on green claims via a client event with the European Commission held in Brussels.

We also support clients' advocacy on a wide range of issues, through both pro bono and paid work. Our agencies contribute to public policy debate in areas where they have expertise and a special interest, such as privacy, data protection and AI issues.

WPP agencies must implement clear procedures for employing serving or former politicians, including a six-month 'cooling-off' period for people joining WPP from public office or the public sector.

POLITICAL CONTRIBUTIONS

WPP agencies are not permitted to make direct cash donations. Other political donations can only be made with the prior written approval of a WPP Executive Director. Donations must be reported to WPP's legal function before they are made to confirm they comply with this policy and to obtain the necessary approvals.

POLITICAL ACTION COMMITTEES

In countries where it is consistent with applicable law, individuals working at WPP agencies may make personal voluntary political contributions directly to candidates for office. Burson also maintained political action committees in 2024, which accept voluntary donations from their people to support political candidates and made disbursements worth \$48,610 (data from fec.gov).

MEMBERSHIP OF TRADE ASSOCIATIONS

WPP and our agencies are members of industry groups, business associations and other membership organisations with robust governance processes. WPP agencies must nominate a senior manager to manage and oversee trade association relationships.

We actively support initiatives and projects that align with our values and priorities, such as Ad Net Zero. This can help accelerate progress across the industry. For example, we are supportive of Ad Net Zero's work to agree a consistent and transparent methodology for calculating emissions from media placement.

WPP's memberships include: the American Benefits Council, Business Disability Forum, China-Britain Business Council, Institute of Business Ethics, Living Wage Foundation, Media Trust, RE100, UN Global Compact, Unmind and The Valuable 500.

At a local level, our agencies are often members of local advertising, PR, public affairs and market research industry associations, as well as national chambers of commerce and business councils.

¹ WPP disposed of FGS Global in December 2024

SUPPLY NETWORK

Understanding our network of suppliers

The wide range of services we offer and our organisational structure mean we have to manage a complex and dynamic supply chain.

We work with approximately 70,000 companies across our supply network.

Our suppliers fall into two main categories: those providing goods and services such as IT, telecommunications and travel, and those used in client work such as production and media.

In 2024 our responsible procurement team continued to strengthen how we manage environmental, social and governance issues in our supply chain, focusing on supply chain risk and Scope 3 decarbonisation.

We are committed to inclusion in our purchasing lifecycle, both internally and for the benefit of our clients.

SUPPLY CHAIN RISK

We continually review our supply chain risks and carry out due diligence on our suppliers to help us select suppliers that meet our requirements when it comes to doing business responsibly.

In 2024 we continued to evolve our approach to supply chain risk assessments. Key suppliers across each procurement category have been assessed and we are able to manage specific risks associated with those suppliers. The next phase will see us establish a framework for supplier relationship management, which will include risk management as an integral element.

Suppliers are asked to sign a copy of WPP's Code of Business Conduct, or prove equivalence within their own policies as a pre-condition to engagement to confirm they will comply with its principles.

Our Code of Business Conduct requires suppliers to apply similar standards to companies within their own supply chains, including evidencing social responsibility and anti-discrimination in their cultures, behaviours and attitudes.

WPP also includes a right-to-audit provision in the supplier documentation and/or standard terms and conditions of contract.

CARBON REDUCTION

We are committed to halving carbon emissions across our supply chain by 2030, from a 2019 baseline. We know that the complex nature of our supply chain makes this target ambitious, but it's one we are determined to reach.

In 2023, we analysed our indirect suppliers' carbon footprint in detail, identifying those carbon-strategic suppliers we can engage with to help bring down emissions. In 2024, we continued to strengthen our understanding of supply chain emissions and established a repeatable process for mapping our suppliers' carbon footprint.

We now know that just 138 suppliers contribute 56% of our total indirect purchased goods and services emissions. We have assessed the maturity of these suppliers' emissions reduction plans and embarked on an outreach and engagement plan to collectively work towards decarbonisation of our supply chain. This will remain a priority in 2025 and beyond.

→ See page 19

HUMAN RIGHTS

Respect for human rights is a fundamental principle for WPP. In our business activities we aim to prevent, identify and address negative impacts on human rights.

We look for opportunities to promote and support human rights, including children's rights, through our business activities and in areas such as our pro bono work.

All WPP agencies must comply with our Human Rights Policy Statement, which reflects international standards and principles including the UN Guiding Principles on Business and Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and UNICEF's Children's Rights and Business Principles.

Our most direct impact on human rights is as a major employer. We recognise the rights of our people, including those relating to freedom of association and collective bargaining, and do not tolerate harassment or any form of forced, compulsory or child labour.

We work with clients to manage any human rights risks from marketing campaigns, for example by protecting children's rights in relation to marketing. We will not undertake work that is intended to mislead on human rights or any other issue.

Our people can report concerns or suspected cases of misconduct through our Right to Speak facility (which is confidential and allows for anonymity).

→ See Whistleblowing on page 75 of our 2024 Annual Report

MODERN SLAVERY

We do not tolerate any form of modern slavery or human trafficking in any part of our business or supply chain.

We recognise the prevalence of modern slavery across all countries. Modern slavery training is mandatory for all procurement employees upon joining WPP.

To strengthen how we identify and manage modern slavery risk in our indirect supply chain, in 2024 we continued to work with third-party service provider SlaveCheck to explore how their 'collective intelligence' model can help identify and flag potential slavery risks or incidences within global supply chains.

Our global supplier agreement includes a specific clause relating to modern slavery compliance. We reserve the right to terminate a contract with any supplier found to breach or fail to comply with any legislation relating to modern slavery.

Our Modern Slavery Act statement is approved by the Board on an annual basis.

→ Modern Slavery Act Transparency Statement, wpp.com/modern-slavery-act-statement