

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 report references selected Global Reporting Initiative's (GRI) Standards. The context index below shows which topics and disclosures are covered and their location in our report.

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 anti-corruption. This report forms our fourth Communication on Progress against the Global Compact Principles, covering the year 2018. This table 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. More information is on page 8.

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
102: General Disclosures					
Organisational Profile	102-1	Name of the organisation			WPP plc
	102-2	Activities, brands, products, and services			Our offer Our companies
	102-3	Location of headquarters			London, UK
	102-4	Location of operations			We have operations in 112 countries.
	102-5	Ownership and legal form			WPP is quoted on the London Stock Exchange and the New York Stock Exchange.
	102-6	Markets served			Our companies
	102-7	Scale of the organisation			Annual Report & Accounts
	102-8	Information on employees and other workers			Attracting and retaining talent – pages 21-30
	102-9	Supply chain			Supply chain – pages 40-43
	102-10	Significant changes to the organisation and its supply chain			Annual Report & Accounts
	102-11	Precautionary principle or approach			Sustainability policy Environment – pages 31-39
	102-12	External initiatives	5, 12, 17		United Nations Sustainable Development Goals – page 8 Common Ground – page 17 Reporting standards index – pages 53-56 Gender balance – pages 26 and 27
	102-13	Membership of associations			Membership of trade associations – page 46
Strategy	102-14	Statement from senior decision-maker	17		Chief Executive's Statement – pages 3 and 4
	102-15	Key impacts, risks, and opportunities			Sustainability and our strategy – pages 5 and 6 Our materiality process – pages 51 and 52
Ethics and Integrity	102-16	Values, principles, standards, and norms of behaviour	16	1, 10	Transparency and trust – pages 45 and 46 Human rights – page 41 Privacy and data ethics – pages 47 and 48 Our Code of Conduct Human Rights Policy statement
	102-17	Mechanisms for advice and concerns about ethics	16	10	Management and compliance – page 45
Governance	102-18	Governance structure			Annual Report & Accounts Roles and responsibilities – page 50
	103-20	Executive-level responsibility for economic, environmental, and social topics			Roles and responsibilities – page 50
Stakeholder Engagement	102-40	List of stakeholder groups			Stakeholder engagement – page 50
	102-41	Collective bargaining agreements	8	3	Labour relations – page 25
	102-42	Identifying and selecting stakeholders			Stakeholder engagement – page 50
	102-43	Approach to stakeholder engagement			Stakeholder engagement – page 50 Our materiality process – pages 51 and 52
	102-44	Key topics and concerns raised			Stakeholder engagement – page 50 Our materiality process – pages 51 and 52 Includes the main themes and issues raised by stakeholders. We do not report on specific points raised by individual stakeholders.

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
Reporting Practice	102-45	Entities included in the consolidated financial statements			About our reporting – page 52 Annual Report & Accounts Our sustainability data covers all subsidiaries of the Company. A subsidiary is an entity which we control and/or in which we have a majority shareholding. Associates and joint ventures, where the Company may have influence or joint control, but not outright control, are not included. Data in our financial reporting will include associate companies not covered in our sustainability data.
	102-46	Defining report content and topic Boundaries	12		Our materiality process – pages 51 and 52
	102-47	List of material topics	12		Our materiality process – pages 51 and 52
	102-48	Restatements of information			Following the adoption of IFRS 15, the Company's 2017 and 2016 reported revenue figures have been restated. This impacts the reporting of the proportion of revenue that comes from clients who engage with us on sustainability and our carbon emissions per unit of reported revenue for the restated years. The proportion of revenue that comes from clients who engage with us on sustainability has been revised to 13.4% (from 14%) for 2017, and 11.0% (from 11.4%) for 2016. As outlined under 102-49, our carbon emissions methodology was updated in 2018. The new figures utilise the restated revenue figures. Please see our Annual Report & Accounts for a summary of the restatement.
	102-49	Changes in reporting			After meeting our 2020 carbon emissions reduction target in 2017 we reviewed our methodology for estimating carbon emissions and set a new emissions reduction target. As part of this review, we adopted full market-based scope 2 reporting. This includes the use of residual mix emissions factors in markets where we consume renewable energy. In addition, we had previously estimated scope 3 emissions by adding 15% onto our total emissions. We no longer make this estimate as the methodology behind it lacked verifiability. Our new per head emissions reduction target encompasses our scope 1 and 2 emissions only. It is based on a science-based target setting methodology. It is our aim to expand scope 3 reporting and set targets for material categories.
	102-50	Reporting period			About our reporting – page 52
	102-51	Date of most recent report	12		Sustainability reporting centre
	102-52	Reporting cycle	12		About our reporting – page 52
	102-53	Contact point for questions regarding the report			Sustainability contacts
	102-54	Claims of reporting in accordance with the GRI Standards			About our reporting – page 52
	102-55	GRI content index	12		GRI Index – pages 53-56
102-56	External assurance	12		Independent Limited Assurance Statement – page 57	
201: Economic Performance					
Economic Performance	201	Management approach GRI 103: Management approach	8		Roles and responsibilities – page 50 Attracting and retaining talent – who's in charge? – page 21
	201-1	Direct economic value generated and distributed	8		Annual Report & Accounts – Financial statements Quantifying our impacts – page 7
	201-2	Financial implications and other risks and opportunities due to climate change	8, 13		Governance, strategy and risk management disclosures for the Taskforce on Climate-related Financial Disclosures
	202-2	Proportion of senior management hired from the local community	8, 10		Diversity and inclusion – page 26
	203-1	Infrastructure investments and services supported	8, 11, 17		We provide pro bono services, donate money to charity and negotiate free media space on behalf of pro bono clients which can have a positive social impact. Quantifying our impacts – page 7
	203-2	Significant indirect economic impacts	8		Quantifying our impacts – page 7

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
Anti-corruption	205	Management approach	16	10	Management and compliance – page 45
	205-1	GRI 103: Management approach	16	10	Associates, affiliates and acquisitions – page 45
	205-2	Operations assessed for risks related to corruption	16	10	Transparency and trust – pages 45 and 46
	205-3	Communication and training about anti-corruption policies and procedures	16	10	Our Code of Conduct – page 45
301: Environmental Performance					
Energy	302	Management approach GRI 103: Management approach	7, 12, 13	8	Environment – who's in charge? – page 31 Governance, strategy and risk management (disclosures for the Taskforce on Climate-related Financial Disclosures)
	302-1	Energy consumption within the organisation	7, 8, 11, 12, 13	8	Carbon emissions statement 2018 Environment – performance in 2018 – page 34
	302-2	Energy consumption outside of the organisation	7, 8, 12, 13	8	Air travel and offsetting – page 36
	302-3	Energy intensity	7, 8, 12, 13	8	Environment – performance in 2018 – page 34
	302-4	Reduction of energy consumption	7, 8, 11, 12, 13		Reducing energy use from our buildings and IT – page 35
Emissions	302-5	Reductions in energy requirements of products and services	7, 8, 12, 13	8, 9	Value chain emissions – page 37
	305	Management approach GRI 103: Management approach	7, 13	8	Environment – who's in charge? – page 31 Governance, strategy and risk management (disclosures for the Taskforce on Climate-related Financial Disclosures)
	305-1	Direct (Scope 1) GHG emissions	7, 13	8	Our climate strategy – page 32 Carbon emissions statement 2018 Independent verification statement – page 57 This data is externally assured.
	305-2	Energy indirect (Scope 2) GHG emissions	7, 13	8	Our climate strategy – page 32 Carbon emissions statement 2018 Independent verification statement – page 57 This data is externally assured.
	305-3	Other indirect (Scope 3) GHG emissions	7, 13	8	Our climate strategy – page 32 Carbon emissions statement 2018 Value chain emissions – page 37 Independent verification statement – page 57 Data for business air travel is externally assured.
	305-4	GHG emissions intensity	7, 13	8	Our climate strategy – page 32 Carbon emissions statement 2018
Effluents and Waste	305-5	Reduction of GHG emissions	7, 13	8, 9	Our climate strategy – page 32 Carbon emissions statement 2018 Reducing energy use from our buildings and IT – page 35 Renewable energy – page 36 The People's Seat – page 33
	306	Management approach GRI 103: Management approach	8, 12	8	Environment – who's in charge? – page 31
Supplier Environmental Assessment	306-2	Waste by type and disposal method	8, 12, 15	8	Waste and resources – page 37 Independent verification statement – page 57 Waste to recycling data is externally assured
	308	Management approach GRI 103: Management approach	12	8	Environment – who's in charge? – page 31 Supply chain – who's in charge? – page 40
	308-1	New suppliers that were screened using environmental criteria	12	8	Supplier selection – pages 40 and 41
400: Social Performance	308-2	Negative environmental impacts in the supply chain and actions taken	12	8, 9	Value chain emissions – page 37
	401	Management approach GRI 103: Management approach	8		Attracting and retaining talent – who's in charge? – page 21
Employment	401-3	Parental leave	5, 8		Flexible working and parental leave – page 28 Women returning to work after maternity leave – page 28

Topic	Number	Disclosure	United Nations Sustainable Development Goals	United Nations Global Compact principles	Where to find it in the report
Occupational Health and Safety	403	Management approach GRI 103: Management approach	3, 8		Attracting and retaining talent – who's in charge? – page 21 Health, safety and wellbeing – page 28
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	3, 8		Health, safety and wellbeing – page 28 Health and safety data is externally assured.
Training and Education	404	Management approach GRI 103: Management approach	4, 8		Attracting and retaining talent – who's in charge? – page 21
	404-1	Average hours of training per year per employee	4, 8		Skills, training and development – page 23
	404-2	Programmes for upgrading employee skills and transition assistance programmes	4, 8		Skills, training and development – page 23 Internships and apprenticeships – page 24 Education partnerships
	404-3	Percentage of employees receiving regular performance and career development reviews	4		Skills, training and development – page 23
Diversity and Equal Opportunity	405	Management approach GRI 103: Management approach	5, 8, 10	6	Attracting and retaining talent – who's in charge? – page 21 Diversity and inclusion – page 26
	405-1	Diversity of governance bodies and employees	5, 8, 10	6	Diversity and inclusion – Our data on age, gender and ethnic diversity is externally assured.
	405-2	Ratio of basic salary and remuneration of women to men	5, 8, 10	6	UK Gender Pay Gap report
Non-discrimination	405	Management approach GRI 103: Management approach	5, 8, 16	6	Attracting and retaining talent – who's in charge? – page 21 Diversity and inclusion – page 26
	406-1	Incidents of discrimination and corrective actions taken	5, 8, 16	6	Labour relations We do not report separate data on this. Any cases involving allegations of discrimination against employees are included in the data on employment infringements.
Forced or Compulsory Labour	409	Management approach GRI 103: Management approach	8	1, 2, 4	Supply chain – who's in charge? – page 40 Modern Slavery Act Transparency Statement
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	8	1, 2, 4	Modern slavery – page 41 Modern Slavery Act Transparency Statement
Child Labour	408	Management approach GRI 103: Management approach	8	1, 2, 4	Supply chain – who's in charge? – page 40 Modern Slavery Act Transparency Statement
	408-1	Operations and suppliers at significant risk for incidents of child labour	8	1, 2, 4, 5	Sourcing standards – page 41
Human Rights Assessment	412	Management approach GRI 103: Management approach	8, 16	1, 2	Management and compliance – page 45 Supply chain – who's in charge? – page 40
	412-2	Employee training on human rights policies or procedures	8, 16	1, 2	Human rights – page 41 Human rights is included in our ethics training completed by all employees.
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	8, 16	1, 2	Sourcing standards – page 41
Supplier Social Assessment	414	Management approach GRI 103: Management approach	8	2	Supply chain – who's in charge? – page 40
	414-1	New suppliers that were screened using social criteria	8	2	Sourcing standards – page 41 Supplier selection – page 41
Public Policy	415	Management approach GRI 103: Management approach	16		A stronger offer for our clients – who's in charge? – page 11 Management and compliance – page 45
	415-1	Political contributions	16		Political contributions – page 46 Annual Report & Accounts
Marketing and Labelling	417	Management approach GRI 103: Management approach	16		A stronger offer for our clients – who's in charge? – page 11 Management and compliance – page 45
	417-3	Incidents of non-compliance concerning marketing communications	12, 16		We do not currently report data in this area. Compliance with marketing standards – page 12
Customer Privacy	418	Management approach GRI 103: Management approach	16		A stronger offer for our clients – who's in charge? – page 11 Privacy policies and governance – page 47
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16		We do not currently report data in this area. Privacy and data ethics – pages 47 and 48