

2022 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 2022 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 seventh Communication on Progress against the Global Compact Principles, covering the year 2022. 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 (SDGs). More information is on page 15 of our Sustainability Report 2022.

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Number	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)	
						2022 Sustainability Report	2022 Annual Report
						GRI 2: General Disclosures	
General Disclosures	2-1	Organisational details				Our offer to clients Our companies	
	2-2	Entities included in the organization's sustainability reporting				About our reporting – page 48 WPP Sustainability Reporting Criteria	Our agencies – page 16 Companies – pages 44-45
	2-3	Reporting period, frequency and contact point				About our reporting – page 48 Where to find us – page 55 WPP Sustainability Reporting Criteria	
	2-4	Restatements of information				There were no restatements of information in 2022.	
	2-5	External Assurance				Independent Limited Assurance Statement – page 58	
	2-6	Activities, value chain and other business relationships				Our offer to clients Our companies	
	2-7	Employees				People - pages 6-15	People – page 36, People - pages 70-72
	2-8	Workers who are not employees				Our supply network- page 44	Supply Network – page 83
	2-9	Governance structure and composition				Sustainability governance and management - page 40	Sustainability governance and management – page 103
	2-10	Nomination and selection of the highest governance body				Sustainability governance and management - page 40	Nomination and Governance Committee Report_ page 118-121
	2-11	Chair of the highest governance body				Sustainability governance and management - page 40	Our Board – page 104 -106
	2-12	Role of the highest governance body in overseeing the management of impacts				Sustainability governance and management - page 40	Division of Responsibilities – pages 102-113
	2-13	Delegation of responsibility				Sustainability governance and management - page 40	Division of Responsibilities – pages 102-113

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						2022 Sustainability Report	2022 Annual Report
	for managing impacts						
2-14	Role of the highest governance body in sustainability reporting					Sustainability governance and management - page 40	Sustainability Committee Report – page 128
2-15	Conflicts of interest					-	Conflicts of interest_– page 120
2-16	Communication of critical concerns					-	Going concern_– page 90
2-17	Collective knowledge of the highest governance body					-	Our Board – page 104 -106
2-18	Evaluation of the performance of the highest governance body					-	Board Evaluation – pages 116-117
2-19	Remuneration policies					-	Compensation Committee Report_– pages 135-156
2-20	Process to determine remuneration					-	Compensation Committee Report_– pages 135-156
2-21	Annual total compensation ratio					-	Compensation Committee Report - page 156
2-22	Statement on sustainable development strategy					Chief Executive's Statement – page 1 Sustainability and our strategy – page 2	Sustainability and our strategy – page 68
2-23	Policy commitments					Sustainability and our strategy – page 2	Sustainability and our strategy – page 68
2-24	Embedding policy commitments					Sustainability Governance and Management – page 40	Sustainability Governance and Management - page 85
2-25	Processes to remediate negative impacts					Management and compliance - page 41	Management and compliance - page 81
2-26	Mechanisms for seeking advice and raising concerns	16	10	Protected ethics advice and reporting mechanisms		Management and compliance - page 41 Transparency and trust – page 41 Our Code of Conduct Human Rights Policy statement	Management and compliance – page 81 Whistleblowing –page 88

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	2-27	Compliance with laws and regulations					2022 Sustainability Report Sustainability governance and management – page 40 Transparency and trust – page 41 Our supply network – page 44 Human rights – page 45
	2-28	Membership associations					2022 Annual Report Management and compliance – page 81 Supply Network – page 83 Human rights- page 83 Membership of trade associations – page 52 Membership of trade associations – page 82
	2-29	Approach to stakeholder engagement					Stakeholder engagement – page 52 Stakeholder engagement – page 85 How our board engages with stakeholders – page 109
	2-30	Collective bargaining agreements					Labour relations – page 15 Labour relations – page 72
GRI 3: Material Topics							
Material Topics	3-1	Process to determine material topics	12		Material issues impacting stakeholders		Our materiality process – page 48-49 Our materiality process – page 85
	3-2	List of material topics	12		Material issues impacting stakeholders		Our materiality process – page 48-49 Our materiality process – page 85
201: Economic performance							
Economic performance	201 GRI 3	Management of Material Topics 2022	8				Roles and responsibilities – page 40
	201-1	Direct economic value generated and distributed	8		Economic contribution		About us – page 2 Highlights – page 4
	201-2	Financial implications and other risks and opportunities due to climate change	8, 13		TCFD Implementation		Our transition to net zero – page 20 Taskforce on Climate-related Financial Disclosures (pages 220-226)
	201-4	Financial assistance received from government	8, 10		Economic contribution		Costs of services and general administrative costs, Note 3 - page 173
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 2022 report for information on our gender pay gap.
	202-2	Proportion of senior management hired from the local community	8, 11, 17				Labour Relations– page 15

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							2022 Sustainability Report	2022 Annual Report
Indirect economic impacts	203-1	Infrastructure investments and services supported	8, 11, 17				Communities – pages 33-38	Communities – page 79
	203-2	Significant indirect economic impacts	8				Communities – pages 33-38	
Anti-corruption	205	Management Approach	16	10			Management and compliance - page 41 Associates, affiliates and acquisitions – page 41	Management and compliance - page 81 Associates, affiliates and acquisitions – page 81
	205-1	Operations assessed for risks related to corruption	16	10			Transparency and trust – page 41	Transparency and trust – page 81
	205-2	Communication and training about anti-corruption policies and procedures	16	10	Anti-corruption		Our Code of Business Conduct – page 41	Our Code of Business Conduct – page 81
Tax	205-3	Confirmed incidents of corruption and actions taken	16	10	Anti-corruption		Transparency and trust – page 41	Transparency and trust – page 81
	207 GRI 103	Management of Material Topics 2022	16				Tax Policy – page 46	
	207-1	Approach to tax					Tax Policy – page 46	
	207-2	Tax governance, control, and risk management					Tax Policy – page 46	
	207-3	Stakeholder engagement and management of concerns related to tax					Tax Policy – page 46	
301: Environmental performance								
Energy	302 GRI 3-3	Management of Material Topics 2022	7, 12, 13	8			Planet – who's in charge? – page 17	Taskforce on Climate-related Financial Disclosures (pages 220-226)
	302-1	Energy consumption within the organisation	7, 8, 11, 12, 13	8			Reducing Scope 1 emissions – page 21 Reducing Scope 2 emissions – page 22	Planet – page 74-75 Emissions and energy – page 227

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Emissions	302-2	Energy consumption outside of the organisation	7, 8, 12, 13	8			Reducing Scope 3 Emissions – page 34	Planet - page 74-76 Emissions and energy – page 227
	302-3	Energy intensity	7, 8, 12, 13	8			Reducing Scope 1 emissions – page 21 Reducing Scope 2 emissions – page 22	Planet - page 74-75
	302-4	Reduction of energy consumption	7, 8, 11, 12, 13	8, 9			Reducing Scope 1 emissions – page 21 Reducing Scope 2 emissions – page 22	
	302-5	Reductions in energy requirements of products and services	7, 8, 12, 13	8			Reducing Scope 3 Emissions – page 34	
	305 GRI 3-3	Management of Material Topics 2022	7, 13	8			Planet – who's in charge? – page 17	Taskforce on Climate-related Financial Disclosures (pages 220-226)
	305-1	Direct (Scope 1) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 19 Reducing Scope 1 emissions – page 21	Planet - page 74-75 Emissions and energy – page 227
	305-2	Energy indirect (Scope 2) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 19 Reducing Scope 2 emissions – page 22	Planet - page 74-75 Emissions and energy – page 227
	305-3	Other indirect (Scope 3) GHG emissions	7, 13	8	Greenhouse Gas emissions		Understanding our emissions – page 19 Reducing Scope 3 Emissions – page 34	Planet - page 74-75 Emissions and energy – page 227
	305-4	GHG emissions intensity	7, 13	8			Reducing Scope 1 emissions – page 21 Reducing Scope 2 emissions – page 22	Planet - page 74-75 Emissions and energy – page 227
	305-5	Reduction of GHG emissions	7, 13	8, 9			Understanding our emissions – page 19 Reducing Scope 1 emissions – page 21 Reducing Scope 2 emissions – page 22 Reducing Scope 3 Emissions – page 34	Planet - page 74-75 Emissions and energy – page 227
Waste	306 GRI 3-3	Management of Material Topics 2022	8, 12	8			Planet – who's in charge? – page 17	Taskforce on Climate-related Financial Disclosures (pages 220-226)
	306-2	Management of significant waste-related impacts	8, 12, 15	8			Circular Economy - page 25	Circular Economy - page 75
	306-3	Waste generated	8, 12, 15	8			Circular Economy - page 25	Circular Economy - page 75
	306-4	Waste diverted from disposal	8, 12, 15	8			Circular Economy - page 25	Circular Economy - page 75

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							2022 Sustainability Report	2022 Annual Report
Supplier Environmental Assessment	306-5	Waste directed to disposal	8, 12, 15	8			Circular Economy - page 25	Circular Economy - page 75
	308 GRI 3-3	Management of Material Topics 2022	12	8			Planet - who's in charge? - page 17 Our supply network - page 44	Taskforce on Climate-related Financial Disclosures (pages 220-226)
	308-1	New suppliers that were screened using environmental criteria	12	8			Our supply network - page 44	
	308-2	Negative environmental impacts in the supply chain and actions taken	12	8, 9			Reducing Scope 3 Emissions - page 34	
400: Social Performance								
Employment	401 GRI 3-3	Management of Material Topics 2022	8				People - who's in charge? - page 6	People - page 36
Occupational Health and Safety	403 GRI 3-3	Management of Material Topics 2022	3, 8				People - who's in charge? - page 6 Health, safety & wellbeing- page 15	People - page 36 Health, safety & wellbeing- page 72
	403-6	Promotion of worker health	3, 8				Health, safety & wellbeing- page 15	Health, safety & wellbeing- page 72
	403-9	Work-related injuries	3, 8		Health & safety		Health, safety & wellbeing- page 15	Health, safety & wellbeing- page 72
Training and education	404 GRI 3-3	Management of Material Topics 2022	4, 8				People - who's in charge? - page 6	People - page 36
	404-1	Average hours of training per year per employee	4, 8		Training provided		Skills, training and development- page 7	Investing in our People - page 39
	404-2	Programs for upgrading employee skills and transition assistance programs	4, 8				Skills, training and development- page 7 Education partnerships- page 7	Investing in our People - page 39
	404-3	Percentage of employees receiving regular performance and career development reviews	4, 8				Skills, training and development- page 7	Investing in our People - page 39

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Diversity and Equal Opportunity	405 GRI 3-3	Management of Material Topics 2022	5, 8, 10	6			People – who's in charge? – page 6 Diversity, Equity and inclusion – page 10	People - page 36
	405-1	Diversity of governance bodies and employees	5, 8, 10	6	Governance body composition, Diversity and Inclusion	SV-AD-330a.1	Diversity, Equity and inclusion – page 10	Board Diversity - page 108
	405-2	Ratio of basic salary and remuneration of women to men	5, 8, 10	6	Pay equality		UK Gender Pay Gap report	
Non- discrimination	406 GRI 3-3	Management of Material Topics 2022	5, 8, 16	6			People – who's in charge? – page 6	People - page 36
	406-1	Incidents of discrimination and corrective actions taken	8	6			Labour relations – page 15 This data is aggregated with data on employment infringements.	
Child Labour	408 GRI 3-3	Management of Material Topics 2022	8	1, 2, 4			Our supply network – page 44 Modern Slavery Act Transparency Statement	Supply Network – page 83
	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		Sourcing standards- page 44	Supply Network – page 83
Supplier Social Assessment	414 GRI 3-3	Management of Material Topics 2022	8	2			Our supply network – page 44	Supply Network – page 83
	414-1	New suppliers that were screened using social criteria	8	2			Sourcing standards- page 44 Supplier selection- page 44	Supply Network – page 83
Public Policy	415 GRI 3-3	Management of Material Topics 2022	16				Clients – who's in charge? – page 26 Management and compliance - page 41	Public policy – page 82
	415-1	Political contributions	16				Political contributions – page 42	Political Action Committees – page 82
Marketing and Labelling	417 GRI 3-3	Management of Material Topics 2022	16				Clients – who's in charge? – page 26	Clients – pages 40-43 Clients – page 77
	417-3	Incidents of non-compliance concerning marketing communications	12, 16			SV-AD-220a.3, SV- AD-270a.1	We do not currently report data in this area. Acting Ethically and with Integrity – page 42	Clients – page 77

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Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16			SV-AD-220a.1	2022 Sustainability Report Data ethics, privacy and security - page 43 2022 Annual Report Data ethics, privacy and security – page 84
Additional Non-GRI Indicators							
Additional Non-GRI Indicators	Land use and Ecological sensitivity				Land use and Ecological sensitivity		Metric not reported.
	Water consumption and water withdrawal in water- stressed regions				Water consumption and water withdrawal in water- stressed regions		We do not currently monitor water consumption. We are integrating climate-related risk assessment, including assessment of water stress, into the technical due diligence suite that we follow when we invest in a new campus building. This will help to ensure that material acute and chronic physical climate risks are considered in design and embedded into business continuity procedures.
	Absolute number and rate of employment				Absolute number and rate of employment		Metric not reported.
	Financial investment contribution				Financial investment contribution		Information on our strategy for returns of capital to shareholders is included on page p63 of our Annual Report.
	Total R&D expenses				Total R&D expenses		Metric not reported.

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