



WPP'S ABC POLICY



ANTI-BRIBERY & CORRUPTION POLICY ("ABC POLICY")

POLICY STATEMENT

WPP has a zero-tolerance approach to bribery and corruption and is committed to conducting business in a legal and ethical manner.

It is wholly unacceptable for WPP companies, employees, freelancers, consultants, or any vendor, supplier or business partner connected to any WPP company to be involved or implicated in any way in corrupt practices. We apply this policy globally – there are no exceptions.

All those working at or with WPP must be informed of WPP's ABC policy.

WPP's approach to ABC compliance is clear – bribery is illegal and will not be tolerated.

All WPP companies and employees must comply with WPP's:

- WPP Code of Business Conduct
- ABC policy
- Business Integrity ABC Booklet
- Adviser Payment Policy
- Related parties and conflict of interest policy
- Insider Dealing Policy
- Anti-Trust Policy
- Political Donations Policy
- Anti-Money Laundering Policy
- Gifts & Entertaining Policy

Everyone is responsible for compliance with these policies, including management at all levels in WPP's businesses.

NO BRIBERY PERMITTED

WPP employees and anyone connected to WPP must never:

- offer, promise, authorize or give any gift, payment or other benefit to any person (directly or indirectly), to induce or reward improper conduct or improperly influence, or intend to improperly influence, any decision by any person to WPP's advantage;
- ask for or accept, agree to accept or receive any gift, payment or other benefit from any person (directly or indirectly) as a reward or inducement for improper conduct or which influences, or gives the impression that it is intended to improperly influence, decisions of WPP.

This prohibition applies to anything of tangible or intangible value, including cash, gift cards, commissions, donations, job offers (whether paid or unpaid), expense reimbursement for travel or meals and entertainment that is not in compliance with the Gifts & Entertaining Policy. If a benefit may not be provided using company funds under this Policy, it cannot be provided using an employee's personal funds either. This Policy prohibits bribery of Government Officials and non-government officials (commonly referred to as commercial bribery).

GOVERNMENT OFFICIALS

Bribery of Government Officials is prohibited and is a crime, whether undertaken directly by anyone connected to WPP or indirectly via a third party. It will not be tolerated by WPP.

The term "Government Official" for the purposes of this Policy is broadly defined and applies to all employees, officers, officeholders, and agents, of any level of seniority, of a state agency, department or company owned or controlled in whole or in part by a government entity, as well as political party officials, candidates for office, and employees of public international organizations. This includes all levels of government, including federal, national, local, state, province, city or county government.

NO FACILITATION PAYMENTS

You must not make facilitation payments (directly or indirectly).

Facilitation payments are small payments made to smooth or speed up performance by a typically low-level official of a routine action to which the payer is already entitled. They are illegal in most countries. In some, such as the UK, it is a crime to make facilitation payments abroad. Such payments are prohibited under this Policy.



EXCEPTION FOR IMMINENT PHYSICAL DANGER

In exceptional circumstances, where there is no safe alternative to payment because you are in imminent physical danger, you must contact WPP Legal or your local Business Integrity Team before any payment is made. They will discuss how to manage this issue and if necessary, ensure full documentation in the operating company's books. Danger to property or commercial interests is not a justification for this exception.

SUPPLIERS, VENDORS AND OTHER THIRD PARTIES

Suppliers are required to comply with the WPP Supplier Code of Conduct and to represent that they will not engage in bribery or corrupt practices on behalf of WPP companies. As there may be increased bribery risk with certain suppliers, such as when suppliers are engaging with Government Officials on behalf of a WPP company (such as when pitching for a government contract or interacting with customs, immigration or tax officials), WPP companies must comply with WPP's Procurement Policy when engaging such third parties.

MAINTAINING ADEQUATE PROCEDURES

WPP companies can be held to account for corrupt acts by third party service providers acting on their behalf. WPP and its operating companies are expected to implement and maintain controls designed to ensure transactions are properly executed, including that improper payments are not offered, made, asked for or received, by third parties performing services on their behalf. Compliance with WPP's ABC policies and Procurement Policy is mandatory in this regard.

BOOKS, RECORDS & INTERNAL CONTROLS

WPP's business records must accurately reflect the true nature and extent of its transactions and expenditures. We must maintain internal controls to ensure that financial records and accounts are accurate in accordance with applicable anti-corruption laws and best practices.

TRAINING

Annual completion of WPP's How We Behave training by all employees and all those working at WPP agencies for more than 4 weeks is compulsory.

SPEAK UP

WPP companies are encouraged to seek guidance from WPP Legal and WPP Business Integrity, regarding the application of WPP's ABC and related policies.

Concerns regarding suspected, apparent or actual instances of bribery and corruption should be reported promptly to WPP Legal or WPP Business Integrity. Alternatively, the Right to Speak line may be used to report concerns anonymously. No person who raises such a concern in good faith shall face any adverse employment consequence for raising the concern.

CONSEQUENCES OF POLICY BREACH

Any potential breach of WPP's ABC policies will be investigated, and where an employee has committed a breach, disciplinary action will follow for that employee, which may include their dismissal.

We will not tolerate misconduct from suppliers, vendors, partners or any third party with whom we work, and any potential breach of law or policy will be investigated, and commercial relationships will be terminated if appropriate.

