

INDEPENDENT LIMITED ASSURANCE STATEMENT

TO: THE STAKEHOLDERS OF WPP PLC

INTRODUCTION AND OBJECTIVES OF WORK

Bureau Veritas UK Ltd. ("Bureau Veritas") has been engaged by WPP plc ("WPP") to provide limited assurance of selected sustainability data for inclusion in its Sustainability Report 2020 (the "Report"). This Assurance Statement applies to the related information included within the scope of work described below.

SCOPE OF THE VERIFICATION

The scope of our work was limited to assurance over the following information included in WPP's Report. Our work includes all global operations under WPP's control for the period of January 1, 2020 to December 31, 2020 for the following indicators (the "Selected Information"):

GHG EMISSIONS & ASSOCIATED ACTIVITY DATA

- Scope 1 (excluding company car emissions¹) and scope 2 emissions from WPP's global operations
- Scope 3 emissions from business air travel

EMPLOYMENT DATA

- Age and Gender data
- Ethnicity data (UK and US operations only)

HEALTH AND SAFETY (H&S) DATA

- Days Lost to Sickness
- Work-Related Injuries and Fatalities

WASTE MANAGEMENT DATA

- Waste sent for recycling
- Non-Recycled Waste

REPORTING CRITERIA

The Selected Information has been prepared in accordance with internal definitions set by WPP in the Sustainability Reporting Guide 2020. The carbon reporting methodology for WPP aligns with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (revised edition).

LIMITATIONS AND EXCLUSIONS

Excluded from the scope of our work is any verification of information relating to:

- the appropriateness of the reporting criteria;
- activities outside the defined reporting period;
- ethnicity data pertaining to operations in the USA are excluded from this verification. This is due to a late change in the methodology used to monitor and report this data that has not been assessed; and,
- other information included in the Report other than the scope defined above.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

RESPONSIBILITIES

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of WPP.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been appropriately and accurately prepared;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of WPP.

ASSESSMENT STANDARD

We performed our work to a limited level in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, and in accordance with International Standard on Assurance Engagements 3410 – "Assurance Engagements on Greenhouse Gas Statements" ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board.

SUMMARY OF WORK PERFORMED

As part of our independent verification, our work included:

1. interviews with relevant personnel of WPP responsible for GHG emissions accounting, waste data, H&S and employment data;
2. a review of WPP information systems and methodology for data collection, aggregation, and analysis;
3. a review of information and calculations used to determine GHG emissions, including the relevant activity data and the emissions factors applied;
4. a remote review of a sample of the Selected Information against the corresponding source documentation from 10 of WPP's operations worldwide. The operations were selected on a risk basis, taking into account energy consumption, geographical coverage and head count;
5. virtual site audits at five additional WPP operations: BCW Beijing, Geometry Japan, Grey Famous Belgium, Ogilvy Germany, VMLY&R New York;
6. an enhanced due diligence on ethnicity data, based on a sample of 10 of WPP's operations worldwide selected based on their materiality and contribution to this data set; and
7. a review of the consolidated 2020 data to check end of year accounting and accurate transposition.

The scope of a limited assurance engagement is substantially less than for reasonable assurance both in terms of the risk assessment procedures and in performing the procedures to address the identified risks.

CONCLUSION

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information as stated by WPP in the Report:

- is not prepared in accordance with WPP's relevant internal methodologies; and
- is not materially correct and a fair representation of the Selected Information for WPP.

Such opinion is based on work undertaken and the limitations & exclusions defined in this statement.

STATEMENT OF INDEPENDENCE, INTEGRITY AND COMPETENCE

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years' history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified² Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

The assurance team for this work conducted the verification independently and to our knowledge does not have any conflict of interest due to any other Bureau Veritas projects with WPP.



Bureau Veritas UK Limited
London
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¹ Company car emissions reported under scope 1 were not in scope for this verification exercise as this methodology was developed later in the process but will be included for future verification cycles.

² Certificate of Registration available on request.

³ International Federation of Inspection Agencies – Compliance Code – Third Edition.