

# About share ownership

## Information for share owners

### Share owners' register

A register of share owners' interests is kept at the Company's registrar's office in Jersey and is available for inspection on request. The register includes information on nominee accounts and their beneficial owners.

### Analysis of shareholdings at 31 December 2015

Issued share capital as at 31 December 2015: 1,329,366,024 ordinary shares.

Number of shares held	Number of holders	% owners	Shareholdings	% outstanding*
1-100	2,364	15.3	80,808	0.0
101-250	1,644	10.6	299,681	0.0
251-500	2,105	13.6	797,953	0.1
501-1,000	2,103	13.6	1,564,693	0.1
1,001-5,000	2,490	16.1	5,740,105	0.4
5,001-10,000	729	4.7	5,300,413	0.4
10,001-25,000	934	6.0	15,258,664	1.1
25,001-50,000	749	4.8	27,062,073	2.0
50,001-100,000	720	4.7	52,570,409	4.0
100,001-500,000	1,143	7.4	254,509,512	19.1
500,001-1,000,000	243	1.6	170,103,410	12.8
1,000,001-2,000,000	110	0.7	149,287,371	11.2
2,000,001-3,000,000	43	0.3	105,862,725	8.0
3,000,001-4,000,000	24	0.2	80,581,597	6.1
4,000,001 and above	45	0.4	460,346,610	34.7
<b>Total</b>	<b>15,446</b>	<b>100%</b>	<b>1,329,366,024</b>	<b>100%</b>

\* All calculations are based on the percentage outstanding on the share register as of 31 December 2015.

Share owners by geography	%	Share owners by type	%
UK	32	Institutional investors	93
US	36	Employees	3
Rest of world	32	Other individuals	4
<b>Total</b>	<b>100</b>	<b>Total</b>	<b>100</b>

#### Share owners by geography %

- UK 32
- US 36
- Rest of world 32



#### Share owners by type %

- Institutional investors 93
- Employees 3
- Other individuals 4



\* In addition 1.3% of the Company's share capital (excluding treasury shares) is under option to employees.

## About share ownership

Information for share owners

### Dividends

Ordinary share owners have received the following dividends in respect of each financial year:

	2015	2014	2013	2012	2011
Interim or first interim dividend per ordinary share	<b>15.91p</b>	11.62p	10.56p	8.80p	7.46p
Final or second interim dividend per ordinary share	<b>28.78p</b>	26.58p	23.65p	19.71p	17.14p
Total	<b>44.69p</b>	38.20p	34.21p	28.51p	24.60p

### Financial calendar

- The 2015 final dividend will be paid on 4 July 2016 to share owners on the register at 10 June 2016.
- Interim statements for the half-year ending 30 June are issued in August.
- Quarterly trading announcements are issued in April and October.
- Interim dividends are paid in November.
- Preliminary announcements of results for the financial year ending 31 December are issued in the first quarter.
- Annual Reports are posted to share owners in April.
- Annual General Meetings are held in London in June.

### Share price

The closing price of the shares at 31 December was as follows:

	At 14 April 2016	2015	2014	2013	2012	2011
Ordinary 10p shares	<b>1,656.0p</b>	1,563.0p	1,345.0p	1,380.0p	888.0p	675.5p

Share price information is also available online at [wpp.com/investor](http://wpp.com/investor).

### Online information

WPP's public website, [wpp.com](http://wpp.com), provides current and historical financial information, news releases, trading reports and share price information. Go to [wpp.com/investor](http://wpp.com/investor).

### Access numbers/Ticker symbols

	NASDAQ	Reuters	Bloomberg
Ordinary shares	–	WPPL	WPP LN
American Depository Shares	WPPGY	WPPGY.O	WPPGY US

### Registrar and transfer office

Computershare Investor Services (Jersey) Limited  
Queensway House  
Hilgrove Street  
St Helier  
Jersey  
JE1 1ES  
Enquiry number: 0870 707 1411

### American Depository Receipts (ADRs) office

Citibank N.A.  
PO Box 43077  
Providence  
RI 02940-3077

Telephone enquiries: within the US +1 877 248 4237  
Telephone enquiries: outside the US +1 781 575 4555  
E-mail enquiries: [citibank@shareholders-online.com](mailto:citibank@shareholders-online.com)

### WPP registered office

Queensway House  
Hilgrove Street  
St Helier  
Jersey  
JE1 1ES

The Company's registered number is 111714.

## American Depositary Receipts (ADRs)

Each ADR represents five ordinary shares.

ADR holders receive the annual and interim reports issued by WPP plc.

WPP plc is subject to the informational requirements of the US securities laws applicable to foreign companies and files an annual report on Form 20-F and other information with the US Securities and Exchange Commission. These documents are available at the Commission's website, sec.gov. Our reports on Form 20-F are also available from our Investor Relations department in New York.

### ADR dividends

ADR holders are eligible for all stock dividends or other entitlements accruing on the underlying WPP plc shares and receive all cash dividends in US dollars. These are normally paid twice a year.

Dividend cheques are mailed directly to the ADR holder on the payment date if ADRs are registered with WPP's US depository. Dividends on ADRs that are registered with brokers are sent to the brokers, who forward them to ADR holders. WPP's US depository is Citibank N.A. (address on page 232).

Dividends per ADR in respect of each financial year are set out below.

	2015	2014	2013	2012	2011
In £ sterling					
Interim <sup>1</sup>	<b>79.55p</b>	58.10p	52.80p	44.00p	37.30p
Final <sup>2</sup>	<b>143.90p</b>	132.90p	118.25p	98.55p	85.70p
Total	<b>223.45p</b>	191.00p	171.05p	142.55p	123.00p
In US dollars <sup>3</sup>					
Interim <sup>1</sup>	<b>121.62¢</b>	95.72¢	82.61¢	69.75¢	59.80¢
Final <sup>2</sup>	<b>219.99¢</b>	218.95¢	185.01¢	156.22¢	137.39¢
Total	<b>341.61¢</b>	314.67¢	267.62¢	225.97¢	197.19¢

<sup>1</sup> Prior to 2013, first interim dividend.

<sup>2</sup> Prior to 2012, second interim dividend.

<sup>3</sup> These figures have been translated for convenience purposes only, using the approximate average rate for the year shown on page 180. This conversion should not be construed as a representation that the pound sterling amounts actually represent, or could be converted into, US dollars at the rates indicated.

Dollar amounts paid to ADR holders depend on the sterling/dollar exchange rate at the time of payment.

No withholding tax is imposed on dividends paid to ADR holders and there will be no entitlement to offset any part of the notional UK taxation credit against any US taxation liability. The dividends received will be subject to US taxation.

## Tax information

### UK taxation

#### Dividends received on or before 5 April 2016

Cash dividends received from WPP plc by individual share owners resident in the UK will generally be subject to UK income tax on the gross amount of any dividends paid by WPP with a tax credit equal to one-ninth of the dividend received; tax credits are not repayable to UK holders with no tax liability.

Individuals whose income is within the basic tax rate band are liable to tax at 10% on the dividend income and the tax credit will satisfy their income tax liability on UK dividends. For higher tax rate payers the rate of tax on dividend income for dividends is 32.5% whilst for individuals with income of £150,000 or more, the rate is 37.5%, with relief available for the tax credit referred to above. The gross amount of the cash dividend will be regarded as the top slice of the WPP share owner's income and will be subject to UK income tax as set out above.

#### Dividends received from 6 April 2016

From 6 April 2016, the dividend tax credit previously available to UK resident individuals is replaced by a Dividend Allowance in the form of a 0% tax rate on the first £5,000 of dividend income received each tax year. Any dividends received over the £5,000 allowance are taxed at a rate of 7.5% on dividend income for individuals in the basic rate band, 32.5% for higher rate tax payers and at 38.1% for individuals with income of £150,000 or more.

### Capital gains tax

The market value of an ordinary share at 31 March 1982 was 39p. Since that date rights issues have occurred in September 1986, August 1987 and April 1993. For capital gains tax purposes the acquisition cost of ordinary shares is adjusted to take account of such rights issues. Since any adjustments will depend on individual circumstances, share owners are advised to consult their professional advisors.

### Capital gains

As liability to capital gains tax on a disposal of WPP shares will depend on individual circumstances, share owners are advised to consult their professional advisors.