



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of WPP plc

Introduction and objectives of work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by WPP plc (WPP) to provide limited assurance of selected sustainability data for 2017. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of verification

The scope of our work was limited to assurance over the accuracy of the sustainability data listed below and included in WPP's Annual Report (the 'Report'). Our work includes all global operations under WPP's control for the period of January 1, 2017 to December 31, 2017 for the following indicators ('Selected Information'):

GHG Emissions & Associated Activity Data

- Scope 1 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 USA operations only)

Health and Safety data

- Days Lost to Sickness
- Work-Related Injuries
- Work-Related Deaths

Waste Management Data

- Waste to Recycling
- Non-Recycled Waste

Limitations and Exclusions

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

- activities outside the defined reporting period;
- other information included in the Report other than scope defined above; and
- Other scope 3 emissions including emissions from leased cars, taxis and couriers. These have been estimated as an additional 15% of WPP total GHG emissions figure, added to the carbon footprint and reported as 'other estimated scope 3 emissions'.

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

The preparation and presentation of the Selected Information in the Report is the sole responsibility of the management of WPP.

Bureau Veritas was not involved in the drafting of the Report. 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 in accordance with a comprehensive internal protocol that guides our verification activities. Our methodology is based on international best practice and incorporates the requirements of the most widely used assurance international standards including AA1000 Assurance Standard, ISAE3000, and ISO14064-3. Our conclusions are for 'limited' assurance as set out in ISAE 3000.

Summary of work performed

As part of the independent verification, Bureau Veritas undertook:

- interviews with relevant personnel of WPP responsible for GHG emissions accounting, waste data and employment data;
- a review of WPP information systems and methodology for data collection, aggregation, and analysis;
- a review of information and calculations used to determine GHG emissions;
- a remote review of a sample of the Selected Information against the corresponding source documentation from 9 of WPP's operations worldwide. The operations were selected on a risk basis, taking into account energy consumption, geographical location and head count.
 - one of WPP's operations was removed from an initial sample of 10 operations due to the unavailability of personnel to provide supporting evidence. In addition, the energy consumption from one operation was eventually removed from our sample due to the site being unable to provide supporting evidence within the deadline for verification;
- audit visits to five additional WPP operations: GTB USA, Dearborn; WPP 2005 Limited, London; MediaCom Australia Zenith/TCG, Sydney; MRB India, Mumbai; AKQA, London; and
- a review of the consolidated 2017 data to check end of year accounting and reliable transposition.

Conclusion

Based on the verification conducted by Bureau Veritas, there is no evidence to suggest that the GHG emissions assertions shown below, and the age, gender, ethnicity, health and safety and waste KPIs as stated by WPP in its 2017 Annual Report:

- are not prepared in accordance with WPP's relevant internal methodologies; and
- are not materially correct and a fair representation of the GHG emissions, waste and employment data for WPP.

Reported GHG Emissions

Scope 1: 7,648 tonnes of CO₂e

Scope 2: 102,324 tonnes of CO₂e (net, including the carbon reduction of green-tariff electricity & Renewable Energy Certificates)

132,910 tonnes of CO₂e (gross, excluding the carbon reduction of green-tariff electricity & Renewable Energy Certificates)

Scope 3: 89,518 tonnes CO₂e (air travel)

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 185 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 certified Quality Management System which complies with the requirements of ISO 9001:2008, 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 a code of ethics across its business which ensures that all our staff members maintain high standards of integrity and independence. Bureau Veritas believes this assignment did not raise any conflicts of interest.



Bureau Veritas UK Limited

London, March 2018