

## GRI content index

<b>Statement of use</b>	Ricardo plc has reported the information cited in this GRI content index for the period 30 June 2022 to 31 July 2023 with reference to the 2022/23 annual report and accounts: <a href="https://www.ricardo.com/en/investors/results-centre/2022-23/annual-report-2022-23">https://www.ricardo.com/en/investors/results-centre/2022-23/annual-report-2022-23</a>
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2: General disclosures 2021</b>	2-1 Organisational details	Registered office - Ricardo plc, Shoreham Technical Centre Shoreham-by-Sea, West Sussex BN43 5FG Page: 281.
	2-2 Entities included in the organisation's sustainability reporting	Page 101 - Operational control Test defines the boundary
	2-3 Reporting period, frequency and contact point	July 31st 2022 to July 31st 2023. Page 282 - Harpreet Sagoo - Group General Counsel and Company Secretary.
	2-4 Restatements of information	Page 101 - 4th Bullet - Restatement due to improved accuracy.
	2-5 External assurance	Pages 101, 136, 176, 281-2, 191, 280, 282. KPMG Independent auditors - KPMG LLP, 15 Canada Square London E14 5GL and LRQA verifications pages: 89, 101, LRQA 1 Trinity Park, Bickenhill Lane, Birmingham B37 7ES
	2-6 Activities, value chain and other business relationships	Pages: 04, 05, 14, 15-21.
	2-7 Employees	Pages 05-06, 57, 59, 63, 68, 75-76, 79-80, 82, 90, 94-95, 103, 106-107, 118, 123-126, 132-133, 139-140, 144, 146-150.
	2-8 Workers who are not employees	Ricardo engages subject matter experts on a short-term contractor base for occasional projects. The majority of staff are permanent and the temporary/contract base staff vary between 100 and 200 typically depending upon project needs.
	2-9 Governance structure and composition	Pages: 63, 81, 85, 102, 114-119, 121.
	2-10 Nomination and selection of the highest governance body	Pages: 114-117. Details of the Board and the relevant sub committees.
	2-11 Chair of the highest governance body	Pages: 114, Mark Clare Chair of the Board.
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages: 08-09, 81-82, 116, 125-126.
	2-13 Delegation of responsibility for managing impacts	Pages: 121.
	2-14 Role of the highest governance body in sustainability reporting	Pages: 09, 81-82.
	2-15 Conflicts of interest	Pages: 127, 144, 155.
	2-16 Communication of critical concerns	Pages 121-126.
	2-17 Collective knowledge of the highest governance body	Pages 121-126.
	2-18 Evaluation of the performance of the highest governance body	Pages 121-126.
2-19 Remuneration policies	Pages: 59, 85, 113-114, 116, 120-121, 134, 137, 143, 146, 155.	
2-20 Process to determine remuneration	Pages: 150-155.	
2-21 Annual total compensation ratio	Pages: 160. - defines the pay ratios across the company relative to chief executive pay and absolute values on a full-time equivalent annualised basis.	
2-22 Statement on sustainable development strategy	Pages: 01, 12, -13, 15, 29, 42, 44, 52, 56-57, 59, 62-68.	
2-23 Policy commitments	Pages: 64, 103.	
2-26 Mechanisms for seeking advice and raising concerns	Pages: 122, 123, 126.	
2-27 Compliance with laws and regulations	Pages: 67, 72, 75, 81, 85, 88, 103, 106, 107, 124, 143, 160, 178.	
<b>GRI 3: Material topics 2021</b>	3-1 Process to determine material topics	Pages: 84 - 102, 103.
	3-2 List of material topics	Pages: 84 - 102.
	3-3 Management of material topics	Pages: 84 - 102.
	201-2 Financial implications and other risks and opportunities due to climate change	Pages: 84 - 102.
	201-3 Defined benefit plan obligations and other retirement plans	Page 38
	201-4 Financial assistance received from government	N/A. None sought or provided.
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Pages: 107, 110.
	205-2 Communication and training about anti-corruption policies and procedures	Page 111 - Statement on Refreshed Policy
	205-3 Confirmed incidents of corruption and actions taken	No incidents in this reporting period.
<b>GRI 206: Anti-competitive behaviour 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No incidents in this reporting period.
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	Pages: 133.
	207-2 Tax governance, control, and risk management	Pages 108, 133, 142, 148, 150, 157, 161-164, 168, 170, 182, 186-187, 192, 196, 199, 202, 206, 215-218, 230-239, 249, 250, 259, 271.
	207-3 Stakeholder engagement and management of concerns related to tax	Pages: 182, 282, 230.
	207-4 Country-by-country reporting	Pages: 38.
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organisation	Pages: 100.
	302-2 Energy consumption outside of the organisation	Pages: 100.
	302-3 Energy intensity	Pages: 82, 83, 100, 101.
	302-4 Reduction of energy consumption	Pages: 70, 72.
	302-5 Reductions in energy requirements of products and services	Example case studies throughout report - e.g. P 55 - ARPA-E engine
	303-2 Management of water discharge-related impacts	Water discharge aligned with reduced consumption - see 303-5 below
	303-5 Water consumption	Page 72 describes absolute and intensity measurements

<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Pages: 68, 72, 82, 89, 99, 100-101, 110, 282.
	305-2 Energy indirect (Scope 2) GHG emissions	Pages: 31, 64, 67, 70, 72, 89, 99, 100-101, 282.
	305-3 Other indirect (Scope 3) GHG emissions	Pages: 03, 58, 63, 68, 72, 82, 89, 99, 100-101, 110, 282.
	305-4 GHG emissions intensity	Pages: 68, 82, 85, 89, 99, 100.
	305-5 Reduction of GHG emissions	Pages: 72, 99, 100, 101.
	305-6 Emissions of ozone-depleting substances (ODS)	Included within GHG disclosures & notes - Pages 99-101
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Pages: 68, 72, 82, 83, 85, 89, 99.
	306-2 Management of significant waste-related impacts	Pages: 72.
	306-3 Waste generated	Pages: 68, 72, 82, 83, 85, 89, 99.
	306-4 Waste diverted from disposal	Pages: 72.
	306-5 Waste directed to disposal	Pages: 72.
<b>GRI 308: Supplier environmental assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Sustainable procurement Page 82 and <a href="https://www.ricardo.com/media/zggw1yh/sustainable-procurement-june-2023.pdf">https://www.ricardo.com/media/zggw1yh/sustainable-procurement-june-2023.pdf</a>
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Page: 30, 152.
<b>GRI 403: Occupational health and safety 2018</b>	403-1 Occupational health and safety management system	Pages: 63, 68, 282.
	403-2 Hazard identification, risk assessment, and incident investigation	<a href="https://www.ricardo.com/media/odobwuwd/health-and-safety-policy-2023.pdf">https://www.ricardo.com/media/odobwuwd/health-and-safety-policy-2023.pdf</a>
	403-3 Occupational health services	Page 75
	403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="https://www.ricardo.com/media/odobwuwd/health-and-safety-policy-2023.pdf">https://www.ricardo.com/media/odobwuwd/health-and-safety-policy-2023.pdf</a>
	403-5 Worker training on occupational health and safety	<a href="https://www.ricardo.com/media/odobwuwd/health-and-safety-policy-2023.pdf">https://www.ricardo.com/media/odobwuwd/health-and-safety-policy-2023.pdf</a>
	403-6 Promotion of worker health	Pages: 75, 82, 106, 110, 118, 122.
	403-8 Workers covered by an occupational health and safety management system	Page :75
	403-9 Work-related injuries	Page: 75.
	<b>GRI 405: Diversity and equal opportunity 2016</b>	405-1 Diversity of governance bodies and employees
405-2 Ratio of basic salary and remuneration of women to men		Page: 76
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	N/A - no incidents reported
<b>GRI 413: Local communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programmes	Page:79
<b>GRI 414: Supplier social assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Pages: 82, 83.
<b>GRI 415: Public policy 2016</b>	415-1 Political contributions	N/A we do not make any contributions. - Page 176
<b>GRI 418: Customer privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	We have not identified any substantiated complaints associated with breaches of customer privacy, or loss of customer data.