

GRI content index

Statement of use	RICARDO Plc has reported the information cited in this GRI content index for the period June 30th 2023 to July 30th 2024 with reference to the 2023/24 annual report and accounts - https://www.ricardo.com/en/investors/results-centre/2023-24/annual-report-2023-24
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	
GRI 2: General Disclosures 2021	2-1 Organizational details	Registered office (Headquarters address) Ricardo plc Shoreham Technical Centre Shoreham-by-Sea West Sussex BN43 5FG Registered Company number 222915 Page: 223 Countries of Operation - pages: 211 - 214. Company Website: https://www.ricardo.com/en	
	2-2 Entities included in the organization's sustainability reporting	Page 211 - 213	
	2-3 Reporting period, frequency and contact point	Pages: 20, 138	
	2-4 Restatements of information	Page 63	
	2-5 External assurance	Page 61-62, 63, 74, 101, 138 - 146, 223. 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: 8, 11, 23, 26 - 41.	
	2-7 Employees	Page 2, 52, 204	
	2-8 Workers who are not employees	Page 18, 54, 116, 168	
	2-9 Governance structure and composition	Pages 52, 57, 59, 73, 75, 81, 86 - 89, 93 -103	
	2-10 Nomination and selection of the highest governance body	Pages 86 - 90 - 98	
	2-11 Chair of the highest governance body	Page 4 - 7	
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 59, 75, 88, 97 - 98	
	2-13 Delegation of responsibility for managing impacts	Pages 52, 75, 89, 95-102	
	2-14 Role of the highest governance body in sustainability reporting	Pages 97 - 98	
	2-15 Conflicts of interest	Pages 94, 105, 124, 133	
	2-16 Communication of critical concerns	Pages 59, 64, 65, 74, 100, 143, 154, 181.	
	2-17 Collective knowledge of the highest governance body	Pages 87, 93 - 94	
	2-18 Evaluation of the performance of the highest governance body	Page 87, 92, 93,	
	2-19 Remuneration policies	Pages 89, 100 - 132	
	2-20 Process to determine remuneration	Page 123 - 124	
	2-21 Annual total compensation ratio	Page 106 - 111	
	2-22 Statement on sustainable development strategy	Page 7	
	2-23 Policy commitments	Page 73 - 83, 97 - 98	
	2-26 Mechanisms for seeking advice and raising concerns	Page 59, 60	
	2-27 Compliance with laws and regulations	N/A for last FY - references to law and regulations can be found on pages: 80,92,144,145	
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pages: 9, 18-19, 42 -74, 83.
		3-2 List of material topics	Page 64 - 68
3-3 Management of material topics		Page 43, 48 -51, 68 - 72.	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Pages 64 - 74, specifically pages 69 - 72.	
	201-4 Financial assistance received from government	N/A. None Sought or provided.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page: 60, 83, Ricardo has a zero tolerance on all forms of corruption. Due diligence checks are done for all suppliers and clients.	
	205-2 Communication and training about anti-corruption policies and procedures	Page 59, 60, 83.	
	205-3 Confirmed incidents of corruption and actions taken	No incidents reported in this period.	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No incidents reported in this period.	
GRI 207: Tax 2019	207-1 Approach to tax	Page 99, 103 - 112, 129, 138	
	207-2 Tax governance, control, and risk management	Internal control and risk management - Governance Pages 75-80 with other referenes: Pages 21, 24, 25, 99, 102 - 132, 142, 147 - 154, 157, 159, 161, 168, 174-203, 218, 220, 222	
	207-3 Stakeholder engagement and management of concerns related to tax	Pages 75 - 80, 99,	

	207-4 Country-by-country reporting	Pages: 211 - 219
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 50, 62.
	302-2 Energy consumption outside of the organization	N/A
	302-3 Energy intensity	Page 61 - 63
	302-4 Reduction of energy consumption	Page 46, 48-50, 61-63
	302-5 Reductions in energy requirements of products and services	Page 9, 10, 13, 16, 25, 29, 33 - Case Study on Toyota's hydrogen-powered light commercial vehicle
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	Page 50, 74
	303-3 Water withdrawal	Page 50
	303-4 Water discharge	Page 50
	303-5 Water consumption	Pages 50, 61-63.
	305-1 Direct (Scope 1) GHG emissions	Pages 43, 48, 61 - 63, 73-74
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Pages 61-63, 73, 74
	305-3 Other indirect (Scope 3) GHG emissions	Pages 61-63, 65, 73, 74
	305-4 GHG emissions intensity	Pages 61 - 63, 74, 97, 98, 116
	305-5 Reduction of GHG emissions	Pages 43, 48, 61-63
	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts
306-2 Management of significant waste-related impacts		Page 51
306-3 Waste generated		Pages: 51, 61 - 63
306-4 Waste diverted from disposal		Page 48
306-5 Waste directed to disposal		Page 51
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainable Procurement page 43, 60, 74, 78, 83, 97
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Pages 18, 204
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pages 54, 79, 91.
	403-2 Hazard identification, risk assessment, and incident investigation	Pages: 51, 54, 79.
	403-3 Occupational health services	Page 54
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 83. https://www.ricardo.com/media/odobwud/health-and-safety-policy-2023.pdf
	403-5 Worker training on occupational health and safety	Page 83. https://www.ricardo.com/media/odobwud/health-and-safety-policy-2023.pdf
	403-6 Promotion of worker health	Pages 42, 54, 57, 72 79, 83
	403-8 Workers covered by an occupational health and safety management system	Pages 54, 79, 224
GRI 405: Diversity and Equal Opportunity 2016	403-9 Work-related injuries	Page 54
	405-1 Diversity of governance bodies and employees	Pages 52, 55, 56, 86.
	405-2 Ratio of basic salary and remuneration of women to men	Pages 55. Gender Pay Gap Report: https://www.ricardo.com/en/investors/corporate-governance/gender-pay-report
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents reported in this period
GRI 413: Local Communities 2016	413-3 Operations with local community engagement, impact assessments, and development programs	Pages 17, 43, 46, 52 - 55, 57 - Case Study 'Global Community Day', 59 - Case Study '2econd Chance', 73, 83, 84.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainable Procurement page 43, 60, 74, 78, 83, 97.
GRI 415: Public Policy 2016	415-1 Political contributions	Ricardo do not make any contributions. Page 135
GRI 418: Customer Privacy 2016	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.