Sustainability reporting

ESG key figures and ratios	Unit	2022	2021	2020	2019	Limited external assurance
Environment						
GHG emissions scope 1*	TCO2	3,520	3,414	3,144	3,990	Incl. new 2019 baseline ✓
GHG emissions scope 2 (market based)*	TCO2	4,750	5,200	7,583	10,149	Incl. new 2019 baseline ✓
GHG emissions scope 1 and 2*	TCO2	8,270	8,614	10,727	14,139	Incl. new 2019 baseline ✓
Energy consumption	GWh	39.44	33.23	34.67	41.92	✗
Renewable energy	%	41.9	49.6	-	-	✓
GHG emissions scope 3 (business travel)*	TCO2	20,924	9,527	11,707	29,096	✓
Total GHG emissions scope 1, 2 and 3 (business travel)*	TCO2	29,193	18,141	22,434	43,235	✓
Suppliers by emissions with approved science based targets	%	52	-	-	-	✗
Eco-labelled office supply	%	40	33	28	25	✗
Social						
Total headcount	HC	17,546	16,685	15,896	15,947	✓
Employee satisfaction and engagement survey	Index 5	4.2	4.1	4.1	4.1	✓
Employee satisfaction and engagement survey response rate	%	90	91	91	91	✓
Employee sustainability training	No. of people	4,515	-	-	-	✗
Performance and development dialogue	%	95	87	92	92	✗
Voluntary employee turnover	%	15	13	9	11	✓
Gender diversity	% women/men	37/63	35/65	35/65	34/66	✓
Gender diversity, Admin support, production operative and technicians L1-L3	% women/men	47/53	44/56	44/56	-	✓
Gender diversity, Professionals L4-L6	% women/men	38/62	37/63	36/64	-	✓
Gender diversity, Senior Professionals and Middle Management L7-L9	% women/men	28/72	27/73	26/74	-	✓
Gender diversity, Senior Management L10-L13	% women/men	24/76	20/80	21/79	-	✓
Gender diversity, Executive Board	% women/men	40/60	20/80	40/60	33/67	✓
Parental leave retention rate	%	82	84	94	93	✗
Parental leave and CBA	%	75	80	76	71	✗
Collective bargaining agreements	%	45	47	47	49	✗
Incidents of discrimination (substantiated)	Number	4	9	3	0	✗
Total reportable incident rate (TRIR)	Rate	1.85	1.37	1.74	1.57	✓
Lost time incident rate (LTIR)	Rate	0.79	0.43	0.89	0.76	✓
Global health and safety training	%	98	98	88	-	✗
Project satisfaction score**	Index 5	4.5	4.5	4.4	4.2	✗
Governance						
Gender diversity, Group Board of Directors	% women/men	33/67	33/67	33/67	33/67	✓
Compliance, business integrity and data privacy training	%	99	93	95	95	✓
Compliance concerns and whistleblowers	Number	176	103	125	159	✓
Substantiated compliance concerns	Number	76	46	48	70	✓
Suppliers signed the Business Associate Code of Conduct	%	94	93	84	49	✗

* 2019-2021 data has been updated due to a new baseline work and methodology update for all scopes

** In 2022 updated questionnaire for customers to add a sustainability criteria to assess project satisfaction level

Accounting policies

About this reporting
The Ramboll Annual Report 2022 covers activities for the 2022 calendar year. It complies with the European Union (EU) Directive for Non-Financial Reporting (Directive 2014/95/EU – the NFRD), and the Danish Financial Statements Act related to corporate responsibility and gender composition of management.

This report outlines how corporate sustainability and responsibility are integrated into Ramboll's business strategy and business operations. The report also describes how Ramboll delivers value to our stakeholders. This report's purpose is to communicate Ramboll's key corporate sustainability and responsibility performance including policies, achievements, results, and ambitions to relevant stakeholders.

The UN Global Compact
Ramboll is a signatory to the United Nations (UN) Global Compact, and therefore committed to the compact's Ten Principles. We respect and promote these principles throughout our operations as they relate to human rights, labour, the environment, and anti-corruption. This report constitutes Ramboll's Communication on Progress (CoP) report in compliance with the UN Global Compact advanced CoP.

In 2022, as part of the Global Compact's Early Adopter Programme, Ramboll reported our progress on the newly launched digital CoP platform.

Reporting and disclosure standards
Our approach to sustainability reporting is to focus on material issues and activities, in line with materiality principles encompassing both the social and environmental impact of and on our business and ensuring consideration of context, completeness, and balance. Our updated materiality assessment was performed late Q4 2022 and will serve as the basis for our future reporting. This report, including the Global Reporting Initiative (GRI) index, is focused on the material topics identified in the previous materiality assessment published in our 2021 annual report on pages 92 and 93. We are reporting with reference to the 2021 GRI standards. The reported information is in the GRI content index for the full year 2022. The GRI standards support Ramboll in generating reliable, comparable, relevant, and standardised information about our sustainability performance.

The CO2e (carbon dioxide equivalent) emission data is measured and reported in accordance with Greenhouse Gas (GHG) Protocol's accounting standards. In July 2022, Ramboll disclosed its corporate climate action to CDP (formerly Carbon Disclosure Project) for the first time and obtained a B score. More details are available on page 58 of this report.

ESG implementation across the organisation
Considering our ambition to be an industry role model, it is strategically important to lead in how we act, how we transparently disclose information, and the quality of environment, social, and governance (ESG) data we report.

Ramboll's corporate strategy – including our ESG policies, indicators, and targets – is implemented through our operating model covering seven markets and nine regions. The strategy is supported by nine corporate functions, including (1) sustainability and corporate responsibility, (2) human resources, (3) facility management, (4) operational excellence, and health and safety, (5) finance, (6) legal, (7) business integrity and compliance, (8) digital and innovation, as well as (9) clients, communication, and marketing. Our Global Sustainability Network, consisting of representatives from Ramboll markets and regions, convene regularly to share best practices and to implement the strategy into local operations.

ESG performance is reported to our board of directors which approves sustainability reporting and conveys the information annually to the Ramboll Foundation, Ramboll's majority owner.

Scope and significant changes

ESG performance reporting is available on page 11, with results from over a four-year period. The scope of reporting includes all Ramboll group entities except two new companies acquired in 2022 with 27 and 35 FTEs. Regarding organisational changes, an overview of Ramboll organisational matrix structure is available at https://ramboll.com/who-we-are/our-organisation.

In 2022, we reassessed our 2019 CO2e emissions baseline and updated past year data accordingly.

External assurance

Selected data in this report is reviewed by an independent third-party assurance provider, PriceWaterhouseCoopers (PwC). Based on the review, PwC prepared a limited assurance report found on page 111. The scope for this limited assurance covers the following data:

Environment indicators:
- share of renewable energy
- CO2e emissions scope 1 and 2
- CO2e emissions scope 3 (only category 6: business travel)

Social indicators:
- total headcount
- employee satisfaction index
- employee response rate
- voluntary employee turnover
- gender diversity on selected management levels
- total reportable incident rate
- lost time incident rate

Governance indicators:
- gender diversity, Group Board of Directors
- compliance concerns and whistle-blowers
- compliance and data privacy training

Accounting policies for ESG data

Environmental indicators

Greenhouse gas emissions: accounting principles aligned with the Greenhouse Gas Protocol Corporate Standard requirements. Ramboll measures all carbon-e emissions categories under scopes 1, 2, and 3. The emission categories disclosed in this report are aligned with Ramboll's reduction targets validated by the Science Based Target initiative (see page 57-58).

We are continuously improving our carbon accounting methodologies. In 2022 we conducted a new baseline exercise across all scopes for the baseline year 2019. Accordingly, we updated data for 2019–2021 and assessed data for 2022. The new accounting methodology includes a wider scope of data (e.g. energy data from micro offices and storage facilities), and more accurate data processing (e.g. inclusion of life cycle emissions in scope 3).

The operational boundaries of Ramboll's GHG inventory include:
- Scope 1 – stationary combustion including heat consumption from assets under operational control
- Scope 1 – mobile combustion from company vehicles including manager cars
- Scope 2 – purchased electricity and heat
- Scope 3 – business travel including private car transport, taxis, public transport, and air travel. Additional scope 3 categories are relevant and material for Ramboll's GHG inventory. Currently, zthese emissions are calculated but not included in this report as quality assurance is undergoing.

CO2, CH4, and N2O are relevant GHGs in Ramboll's processes and operations, thus included in the GHG quantification.

GHG emissions scope 1: energy consumption data (from on-site heating units) and vehicle data (distance driven or fuel consumption) is collected by local facility managers or service providers. Data is based on invoices, meter readings, and/or estimates where no actual data is available. Emissions are calculated centrally by multiplying activity data with the relevant emission factor. For vehicle data, Department for Environment Food and Rural Affairs (DEFRA) emissions factors are applied. For stationary combustion (heat) International Energy Agency (IEA) emission factors are applied.

GHG emissions scope 2: energy consumption data from electricity and district heating are collected by local facility managers or utility providers. Data is based on invoices, meter readings, and/or estimates where no actual data is available. Emissions are calculated centrally by multiplying energy consumption data with the relevant emission factors. International Energy Agency (IEA) emission factors are applied to electricity data under location-based reporting. In market-based scope 2 reporting, supplier specific emission factors or residual mix factors are applied to electricity and district heating data. Only market-based figures are reported externally.

Energy consumption: the quantity of energy consumed in the form of electricity and heat from all facilities (offices, storage, warehouses etc.) which are under Ramboll's operational control.

Renewable energy: a percentage calculated in Envizi by dividing the total renewable consumption (kWh) (green tariff and certificates) by the total consumption of kWh (electricity). The majority of Ramboll's renewable electricity is sourced through the purchase of Energy Attribute Certificates (RECs or GOs) – either through direct procurement or through a utility provider. Where Ramboll purchases certificates, preference is given to wind and solar technology. Additionally, year and country of the electricity production matches the year and country of consumption. The quality criteria for selecting and procuring renewable electricity is aligned with the Greenhouse Gas Protocol scope 2 guidance on renewable energy products.

GHG emissions scope 3, category 6 business travel: emissions from air travel are calculated as the total flight distance (actual and estimated from financial accounts) multiplied by the relevant emission factor (haul and ticket type). Calculated emissions from private cars are based on mileage claims multiplied by the relevant emission factor (average car by average fuel type). Emissions from ground and sea transport are calculated using a spend-based method by multiplying spend (by transport mode) with an appropriate environmentally extended input-output (EEIO) factor. Scope 3 DEFRA emission factors are applied according to transport mode. The EEIO factors used for public transport calculations are published by DEFRA, University of Leeds, and the US Environmentally Extended Input-Output (EEIO) model from the US Environmental Protection Agency (US EPA).

Suppliers by emissions with approved science-based targets: suppliers in scope are the ones managed by Global Procurement. Spend data is extracted for the year 2019 for the categories of Office supplies, Canteen supplies, Office furniture, Electronic material (e.g. software), etc. Spend data is converted into GHG emissions using relevant spend-based emission conversion factors Emissions from procurement spend are calculated using a spend-based method by multiplying spend (by spend category) with an appropriate EEIO factor. Scope 3 DEFRA emission factors are applied according to spend category. The EEIO factors used for procurement spend calculations are published by US EPA (Supply Chain Factors). To calculate the share of suppliers, the list of suppliers within the top 80% of emissions is selected and cross referenced with the list of companies published by SBTi as having validated reduction targets according to their target setting methodology. The sum of GHG emissions from those suppliers with SBTi targets is then divided by the total GHG emissions from suppliers managed by Global Procurement.

Eco-labelled office supply: percentage of products purchased by Global Procurement which match with the definition of "sustainable product" from Lyreco Denmark. The products defined as being "sustainable" are those defined as more sustainable with reference to a third-party certificate or type 1 ecolabel.

Social indicators

Total headcount: based on registrations in Ramboll's global human resources (HR) system and includes all employees (permanent and non-permanent) both part-time and full-time including employees on leave.

Employee satisfaction and engagement survey (ESES): Ramboll Management Consulting annually conducts a global Ramboll employee satisfaction and engagement survey (ESES) in Q3. All current, permanent employees are asked to participate. Employees not included are: short-term employees (<12 months) / casual employees / part time employees with less than 10 working hours / week on average / employees on leave before 1 June 2022. The ESES index reflects employees' perceptions based on fixed statements year to year on a scale from 1-5, where 5 represents the best score. The index is an average of the 25 core statements (indicated in the survey design).

Employee satisfaction and engagement survey (ESES) response rate: Percentage of employees responding to the survey out of how many have been invited.

Performance & Development Dialogue: percentage calculated based on the percentage that have replied "Yes" to the question: "Have you had a performance and development (PDP) dialogue with your manager in 2022?" in our Employee Satisfaction and Engagement Survey.

Voluntary employee turnover: voluntary employee turnover is based on registrations in Ramboll's global human resources (HR) system of permanent employees who resigned within the reporting year, divided by the average number of permanent employees (including employees on leave) during the reporting period (average number of permanent employees).

Gender diversity: gender diversity data are based on registrations in Ramboll's global HR system. All permanent employees (also including employees on leave) at year-end (i.e. year-end head count) are included. Gender diversity numbers are also consolidated for managers at middle and senior management levels, referring to their job level at year-end. Employees are registered with their gender during the recruitment process, and are then offered an opportunity to self-identify their gender during the onboarding process.

Parental leave return rate: calculated with total number of employees, who have been on Parental LoA during the time period and returned back to work during the time period, divided by the total number of employees due to return back to work during the time period.

Parental leave retention rate: calculated with total number of employees who returned to work, and during the time period, had stayed with the company for 12 months or more divided by the total number of employees, who returned to work during the time period.

Collective bargaining agreements: calculated for the five countries that we operate in with the largest population. Number of permanent employees covered by a collective bargaining agreement is calculated through the employee registration in either HR system or payroll system. This number is divided by the total permanent population in these countries times 100%.

Incidents of discrimination: number of incidents of discrimination is assessed yearly through our Speak Up Programme mechanism. Discrimination is defined according to Ramboll's non-discrimination policy and based on the protection of the right to non-discrimination on the basis of race, color, national ethnic or social origin, language, religion, gender identity, disability, political or other opinion, sexual orientation, age, parental or marital status, and genetic information.

Total reportable incident rate (TRIR): presents all occupational and/or work-related incidents relative to the number of hours worked such as fatalities, injuries, illnesses resulting in a loss of consciousness, restriction of work or motion, permanent transfer to another job within the company, or which require medical attention beyond first-aid treatment. The total hours worked are obtained from our time registration system. The TRIR is calculated when data are normalised to one million hours worked. Incidents occurring while commuting to or from home are not in scope. Fatalities are included in the calculation of the TRIR. Fortunately, Ramboll did not experience any fatalities in 2022.

Lost time incident rate (LTIR): presents incidents of occupational and/or work-related injuries or illnesses which result in an employee being absent from work more than the day of the accident relative to the number of hours worked. The total number of hours worked is obtained from Ramboll's time registration system. Data are normalised to one million occupational hours worked. Incidents occurring on commute to or from home are not in scope.

Global health and safety training: all new employees are required to complete Ramboll's health and safety training. Training is conducted through Ramboll's global training portal, Ramboll Academy, which is integrated with our HR system. The completion rate is the percentage of the total number of new employees who passed the training as registered in Ramboll Academy.

Project satisfaction score: consolidates average score on several parameters covering client project satisfaction. This includes sustainability aspects integration into the project, delivery, communication, understanding client needs, overall satisfaction with the project, etc. The score is based on a scale from 1 = lowest score to 5 = highest score. All Ramboll's projects are eligible to be scored by the clients, exception is granted if the project is too small, an internal project or a so-called follow-up project. Ramboll's project managers ask their clients for feedback towards the end of a project. The questionnaire is shared with the client via email and the client is notified the feedback is not anonymous.

Sustainability training: percentage of Ramboll employees globally who are registered in our sustainability learning universe digital platform as of 31.12.2022 was 4,515 employees. The sustainability learning universe was launched in 2022.

Governance indicators

Gender diversity, Group Board of Directors: for the Board members elected at the general assembly, the Board is composed of two women and four men, which according to §99b of the Danish Financial Statements Act is considered an equal gender composition. The total number of directors, who are part of the Board of Directors is nine.

Compliance, business integrity, and data privacy training: all new employees are required to complete compliance, business integrity, and data privacy training. Training is conducted through Ramboll's global training portal, Ramboll Academy, which is integrated with the Ramboll HR system. In scope are newly hired employees registered in our HR system. Employees on paid leave (sick leave, parental leave etc.) are not required to complete the training until their return and therefore not included in the calculation of the completion rate.

The percentage represents the total number of newly hired employees who passed the training in 2022 as registered in Ramboll Academy. The training is tailored to job levels, meaning managers receive more thorough training than employees in general. The training package consists of modules covering the global Business Integrity Programme, anti-corruption, international sanctions and Speak Up (Compliance & Business Integrity modules) and data privacy (Data Privacy module).

Compliance concerns and whistleblowers: total number of compliance concerns and whistleblower cases reported are generated through Ramboll's Speak up mechanisms, including our whistleblower system. A compliance concern is a concern related to an illegal act and/or a breach of: laws, policies, and/or obligations. Laws, policies, and/or obligations are to be interpreted broadly, and include regulations, compliance requirements in client, supplier, sub-consultant or joint venture partner contracts which are enforceable against Ramboll.

The nature of concerns could include:

- Unlawful activity
- Financial fraud (e.g. accounting manipulation, non-compliance with internal controls procedures, misappropriation of assets or fraudulent statements)
- Bribery or corruption (e.g. conflicts of interest, bribery, sponsorships & donations, gifts or facilitation payments)
- Acts by senior management that cannot be reported using other channels
- Violation of competition laws (e.g. price fixing, exchange of price sensitive information, collusion with competitors)
- Activities, which otherwise by law, treaty or agreement amount to serious improper conduct (e.g. discriminatory practices, sexual harassment, use of child labour, human rights violations)

Ramboll's Speak up mechanisms are available to both internal and external parties.

Substantiated compliance concerns: a reported compliance concern is classified as substantiated when sufficiently supported by proof or evidence upon the completion of the investigation.

Suppliers signed the Business Associate Code of Conduct: percentage of suppliers managed by Global Procurement who signed Ramboll's Business Associate Code (BAC) as part of the commercial agreement. Agreements are uploaded in Ramboll's software called ServiceNow and reviewed by Global Procurement. If a BAC is missing, Global Procurement contacts the contract owner and arrange for the signed Business Associate Code to be uploaded. Tracking of completion of BAC is enabled through digital tracking.

Contact the Ramboll Group Sustainability and Corporate Responsibility department, or Corporate Communications for questions regarding this report and its content.

Implemented policies

The following policies describe our global commitments and processes made available to all employees on Ramboll's intranet.

Sustainability & corporate responsibility	Finance & legal	Business integrity & compliance	Operational excellence and health & safety	Procurement	Clients, communication & marketing	Human resources	IT	Strategy, M&A, and corporate development
• Global commitment	• Accounting • Contract with clients on consultancy services • Tax • Intellectual property rights • Group treasury • EPC, operations and management contracts	• Code of conduct (employees) • Anti-corruption • Speak Up Programme • Global compliance • Global personal data protection • International sanctions	• Environmental management • Health and safety management • Travel • Business risk management • Quality management	• Business support procurement	• Domain names • Brand • Social media • Clients • Web governance principles	• Employee satisfaction & engagement survey • Equal gender • Freedom of association • Non-discrimination • Performance & development process • Weapon-free workplace • Non-harassment and non-violence • Introduction of employees • Internal mobility • Tobacco, alcohol, and drugs • Works councils • Job family • Recruitment	• Global IT • Cyber and information security management	• Mergers and acquisitions • Operational organisation and delegation of authority

Assessing material ESG topics

In Q4 2022, Ramboll conducted a double materiality assessment in alignment with Corporate Sustainability Reporting Directive (CSRD) requirements and accompanying European Sustainability Reporting Standards (ESRS). The assessment considers how Ramboll effects:

- Impact materiality: the environment and people
- Financial materiality: our business

Scoring methodology

Impact materiality is determined by both the severity and likelihood of an environmental, social, and governance (ESG) topic's impact. However, the severity of potential impacts, on for example human rights, takes precedence over its likelihood of the impact occurring. Financial materiality is determined by the triggering or potential triggering of significant financial effects on the company. This includes risks and opportunities influencing cash flow and enterprise value.

Both the impact and financial material scores of each ESG topic are calculated as average scores across several dimensions:

- Impact materiality: scale, scope, remediable character, and likelihood
- Financial materiality: market and sales, ability to perform business operations, access to capital, and brand perception

Page 77 presents the methodology used to assess dimensions of Ramboll's impact on ESG topics.

Process and stakeholder involvement

The overall assessment process is illustrated on page 78. Internal and external stakeholders were involved through interviews, meetings, and workshops. Resulting materiality levels for each ESG topic is then validated by Ramboll's Group Executive Board.

Assessment result

The results of the double materiality assessment are presented on page 79. All assessed ESG topics, except for pollution, are material from both an impact materiality and a financial materiality perspective. The materiality of all the topics can be explained by the diversity of Ramboll's markets and geographical reach, as well as the Ramboll 2025 corporate strategy which has a strong sustainability focus.

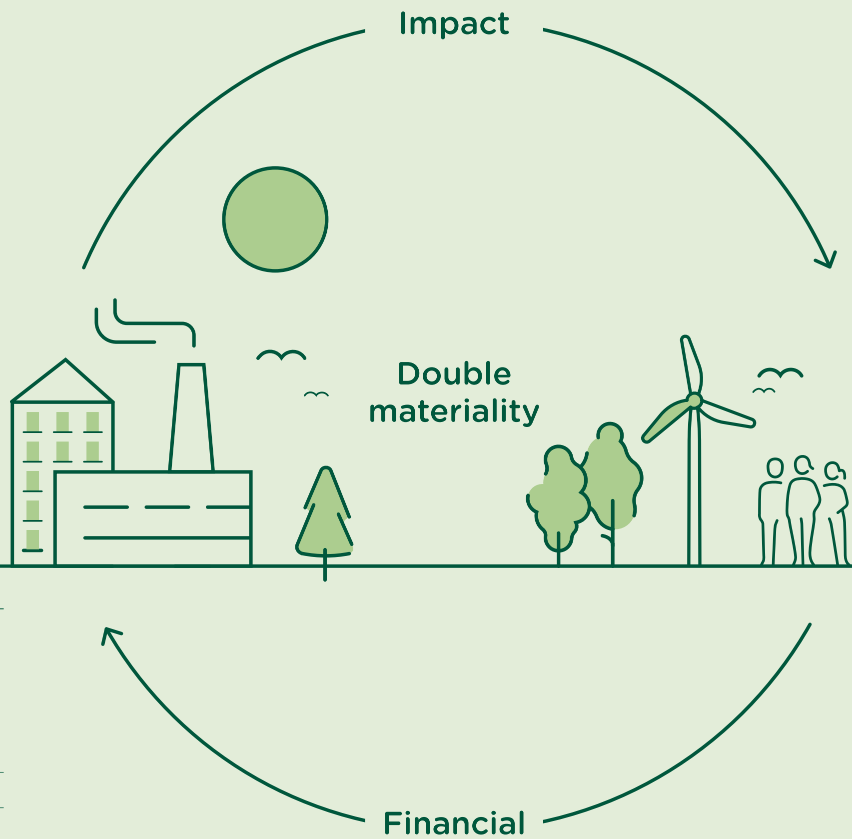
Compared to our previous materiality assessment, conducted in 2019, the topics of biodiversity and affected communities have now ranked higher. The scope of topics also broadened to include workers in the value chain, affected communities and consumers, as well as end-users.

ESG reporting roadmap

Results of the double materiality assessment will be used as a basis for building an ESG reporting roadmap that harmonises with Ramboll's strategy: The Partner for Sustainable Change. The ESG reporting roadmap will include a prioritisation of critical topics, clearly defined indicators, and targets, as well as internal and external reporting processes to ensure ESG topics are continuously reassessed. Specific topics will be analysed in more details depending on their complexity (e.g. human rights, biodiversity).

Scoring methodology for ESG topics

For each ESG topic, the impact materiality and financial materiality are scored on several dimensions.



Environmental & social materiality

Impact materiality	Severity			Likelihood
Rating	**Scale**	**Scope**	**Remediable character**	**Probability**
	How grave the impact is	How wide-spread the impact is	How hard it is to counteract or make good the resulting harm	What is the chance of the impact happening
0	None	None	Very easy to remedy	None
1	Minimal	Limited	Relatively easy to remedy	Rare
2	Low	Concen-trated	Remediable with effort (time and cost)	May not happen
3	Medium	Medium	Difficult to remedy or mid-term	May happen
4	High	Widespread	Very difficult to remedy or long-term	Almost certain
5	Absolute	Global/total	Non-remediable/ irreversible	Certain

Financial materiality

Rating	Market	Operational	Access to capital	Brand
	Impact on market, sales, and price	Impact on ability to perform business operations, and access to resources	Impact on ability to attract investors and access favourable financing	Impact on brand perception and value
0	Neutral / no reaction currently and likely in the future			
1	Signs of negative or positive reaction currently or in the future			
2	Negative/positive reaction. Currently, adverse/favourable reaction likely in the future			
3	Adverse reaction currently, strong adverse/favourable reaction likely in the future			
4	Strong adverse/favourable reaction currently or very likely in the future			

Assessment process and next steps

Topic assessments are based on input from internal and external stakeholders, workshops with relevant group functions, and reviews from markets and country units. Results are approved by the Group Executive Board.

Input

- Upcoming reporting standards ESRS /CSRD
- Customer engagement
- Employees dialogue
- Civil society dialogue
- Group Executive Board interviews
- Peers reporting

Environmental and social materiality

Assessment methodology

Matters that reflect actual or potential significant impacts on people and the environment, connected to our operations and value chain.

Criteria

Average of:
- Scale
- Scope
- Irremediability (for negative impacts only)
- Likelihood

Review

Meeting with:
- Representatives of markets
- Representatives of geographies

Scoring

Workshops with:
- Corporate sustainability function
- Corporate functions

Validation

Final confirmation by:
- Corporate functions
- Group Executive Board

Results: material topics

- Social: 8 topics
- Environment: 5 topics
- Governance: 3 topics

Financial materiality

Assessment methodology

Sustainability risks and opportunities that may impact our performance, development and positioning.

Criteria

Average of:
- Market
- Operational
- Access to capital
- Brand

Review

Meeting with:
- Representatives of markets
- Representatives of geographies

Scoring

Workshops with:
- Corporate sustainability function
- Corporate functions

Validation

Final confirmation by:
- Corporate functions
- Group Executive Board

Results: material topics

- Social: 8 topics
- Environment: 4 topics
- Governance: 3 topics

ESG reporting roadmap

Next steps:

- Conduct dedicated risk assessment along the value chain for specific topics
- Develop ESG KPI for internal and external perfor-mance review and disclosure

Assessment results

All assessed ESG topics, except for pollution, are material from both an impact and a financial materiality perspective. An ESG reporting roadmap will be developed based on the results, for future alignment with the ESRS reporting framework.

Environment

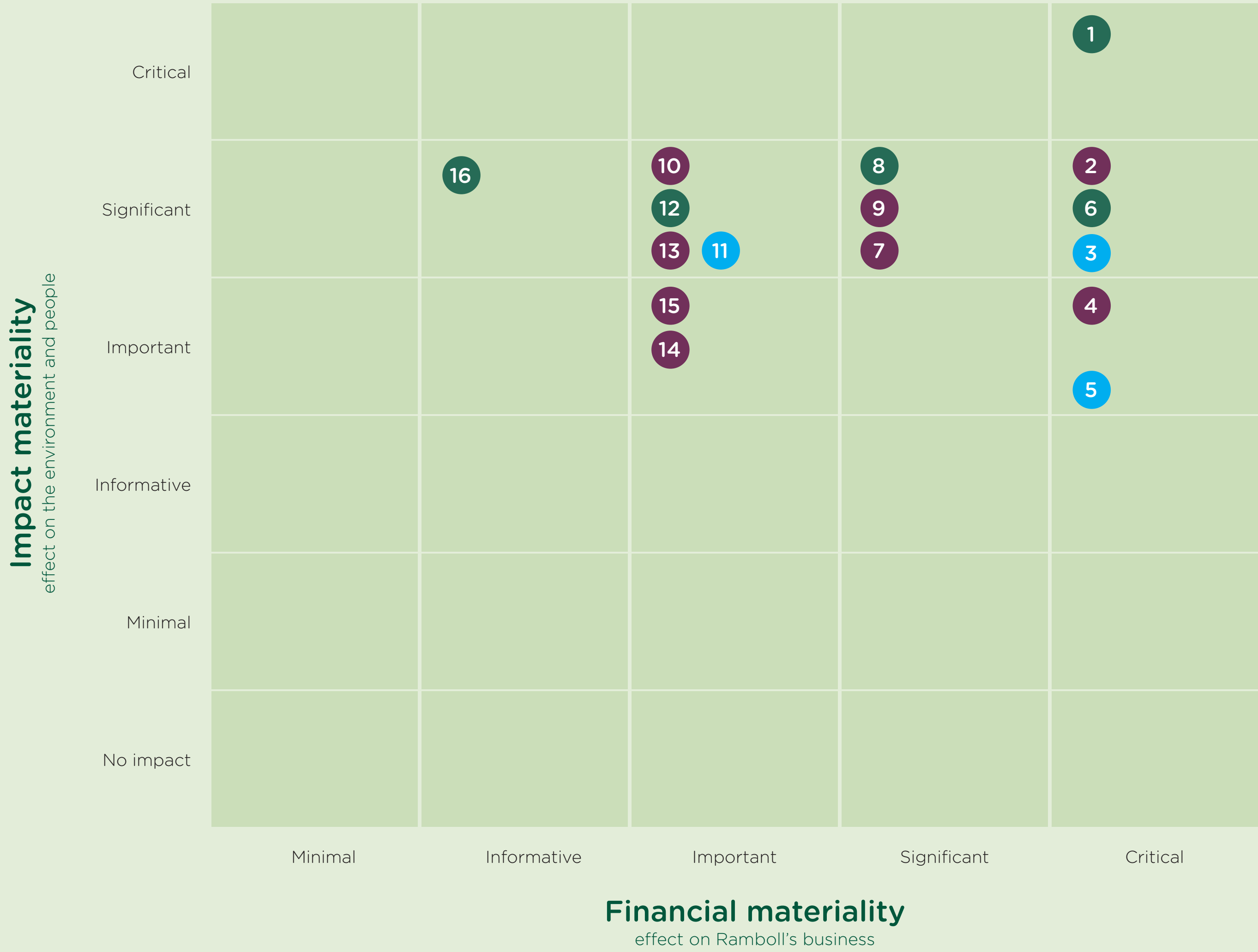
1. Climate change
6. Resource use and circular economy
8. Biodiversity and ecosystems
12. Water and marine resources
16. Pollution

Social

2. Human rights
4. Employee engagement and employee attraction
7. Workers in the value chain
9. Equal treatment and opportunities for all
10. Affected communities
13. Working condition in own workforce
14. Training and development
15. Consumers and end-users

Governance

3. Corruption and bribery
5. Business conduct
11. Data ethics



GRI content index

● Fully disclosed
◐ Partly disclosed
○ Omission

Statement of use Ramboll Group has reported the information cited in this GRI content index for the period full year 2022 with reference to the GRI Standards.
GRI 1 used GRI 1 Foundation 2021

GRI standard	Disclosure	Page	Comments	Status
GRI 2: General Disclosures 2021				
2 - 1	Organizational details	12	a. Ramboll Group A/S b. https://ramboll.com/who-we-are/foundation-ownership c. https://ramboll.com/contact d. https://ramboll.com/worldwide.	●
2 - 2	Entities included in the organization's sustainability reporting	82-83, 101	a. All entities included in financial reporting except 2 companies acquired in 2022 are covered by the sustainability reporting.	●
2 - 3	Reporting period, frequency and contact point		a. Full year 2022, annual reporting b. Full year 2022, aligned with sustainability reporting c. March 2023 d. sustainability@ramboll.com.	●
2 - 4	Restatements of information	71	a.i. Improved methodology for carbon data accounting and 2019 baseline a.ii. More accurate data for 2019-2022.	●
2 - 5	External assurance	111	The sustainability reporting has been partially externally assured by PriceWaterhouseCooper (PWC). PWC also conducted assurance for the financial reporting. PwC is an independant auditing company. The annual report is reviewed and approved by the Group Executive Board and the Audit and Risk Committee, including the external assurance.	◐
2 - 6	Activities, value chain and other business relationships	13-19 & 107	a. 7 markets: buildings, environment & health, transport, energy, water, architecture & landscape, management consulting c. Joint Ventures listed page 105 d. No significant changes in 2-6-a, 2-6-b, and 2-6-c compared to 2021.	●
2 - 7	Employees	11	a. by gender - permanent: women: 6004/men: 10,283/not declared: 19*; non-permanent: women: 485/men 751. /not declared: 4 b. Permanent/non-permanent per region: Americas 1893/145, Central Europe, Middle-East & Africa 660/49, Denmark 3644/504, Finland 2,308/185, Germany 839/91, Asia Pacific 385/47, Norway 1734/55, Sweden 1699/99, United Kingdom 1426/45, India 1718/20. By gender - full time: women 5183 / men 9767/ not declared 19 part-time: women 821/ men 516. e. no significant variation in the numbers reported.	◐
2 - 8	Workers who are not employees		a. no significant portion of activities performed by workers who are not employees.	○

● Fully disclosed
◐ Partly disclosed
○ Omission

GRI standard	Disclosure	Page	Comments	Status
2 - 9	Governance structure and composition	112-113	a. Ramboll Foundation Board, Group Board of Directors, Group Executive Board, Ethics Committee, Audit Risk Committee (ARC) and Business Integrity Committee. b&c. The Audit and Risk Committee (ARC) consists of members from the Group Board of Directors and the Ramboll CFO. The ARC responsibilities include oversight and evaluation of Ramboll's financial reporting and policies as well as internal control and risk management procedures. The ARC meets quarterly to evaluate on such topics based on reporting from relevant Group Functions. Ramboll's Business Integrity Committee consists of Group Executive Board members and Senior Corporate Directors. The Committee is established to ensure uniform and independent handling of compliance concern reports that are defined as High Risk, or for any compliance concern report regardless of risk classification, if the mitigating actions recommended include dismissal or termination of an employee. In addition, the Committee has the authority to re-open a closed investigation, and to take binding decisions on any appeals to the conclusion of an internal investigation. Ramboll's Ethics committee consists of group executive board members and senior corporate directors. The committee's responsibilities include: i/ Monitoring, reviewing, and interpreting Ramboll's business ethics based on company values; ii/ Addressing dilemmas or employees' requests related to the company's ethical standards; iii/ Reviewing specific project opportunities where guidance cannot be found in existing company policies and procedures.	◐
2 - 11	Chair of the highest governance body	112-113	a. No.	●
2 - 12	Role of the highest governance body in overseeing the management of impacts	76-79	a. The Group Board of Director and Group Executive Board (GEB) approve the group corporate startegy which embed the group sustainability strategy including value or mission statements, strategies, policies, and goals related to sustainable development. The group purpose and values are defined by our legacy as a foundation owned company b. Impact and stakeholders involvement is enabled by regular materiality assessments feeding into corporate strategic decisions c. The Group Strategy function monitors quarterly progress on sustainability indicators and targets defined in the strategy. Performance is reported to the Group Board of Director and Group Executive Board. The Audit Risk Committee (ARC) conducts quarterly reviews of business integrity risks and outcome of due diligence processes based on reporting from the Group Business Integrity Function.	◐
2 - 13	Delegation of responsibility for managing impacts	70-71	a. Impacts on the economy, environment, and people are are under the responsibility of members of the Group Executive Board, and managed by dedicated functions: Group Sustainability & Corporate Responsibility, with the reponsibility of developing and executing the sustainability strategy, ensuring integration with business units and other relevant corporate functions, and ensuring line of sight to Ramboll's legacy, vision, mission, commitments and policies. Group Business Integrity has been mandated with responsibility for combatting bribery and corruption as well as securing compliance with sanctions, export controls and data privacy. Group Business Integrity reports quarterly on progress and risks to the Group Executive Board and the Audit Risk Committee b. Reports are very frequent since management of the impacts is integrated in the corporate strategy, and as such considered startegic topics for the group.	●
2 - 14	Role of the highest governance body in sustainability reporting	76-79	a. The Group Executive Board reviews and approves the result of the materiality assessment.	●
2 - 16	Communication of critical concerns		a. Compliance concerns defined as high risk and/or concerns that require dismissal/termination of employees require the Global Speak Up team to consult the Business Integrity Committee for decision. In addition, quarterly reports are provided to the GEB and ARC in anonymous form with no disclosure of reporters.	◐

GRI content index

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GRI standard	Disclosure	Page	Comments	Status
2 - 22	Statement on sustainable development strategy	5		●
2 - 23	Policy commitments	61-63, 75	c. https://ramboll.com/sustainability/our-commitments/global-commitment.	◐
2 - 26	Mechanisms for seeking advice and raising concerns	62-63	https://ramboll.com/contact/whistleblower.	●
2 - 28	Membership associations			○
2 - 29	Approach to stakeholder engagement			◐
2 - 30	Collective bargaining agreements		a. 45% (note: 5 biggest geographies/countries) b. Depends on the local set-up.	◐
GRI 3: Material Topics 2021				
3 - 1	Process to determine material topics		This GRI index is based on the same materiality assessment than our 2021 reporting. This assessment methodology and results are available in Ramboll Group 2021 Anual report, on pages 92 and 93.	◐
3 - 2	List of material topics		Equality, Diversity and Inclusion (Non-discrimination); Climate-related Emissions; Corruption and Bribery; Training and Education; Occupational Health and Safety; Employment Conditions; Employee and Management Relations; Human Rights Assessment; Energy Consumption; Local Economic Obligations; Procurement Practices; Local Community Engagement.	●
3 - 3	Management of material topics	56-64	The management of material topics is described in the company section of this report and/or in the comment specific to the disclosure in the GRI index. Boundary for topics is Ramboll Group A/S.	◐
GRI 201: Economic Performance 2016				
201 - 1	Direct economic value generated and distributed	82-107		◐
GRI 204: Procurement Practices 2016				
204 - 1	Proportion of spending on local suppliers		The development of sustainable procurement practices at group level is still ongoing. Development of a new vendor onboarding system is planned for 2023. Ramboll will then be able to monitor local/global supplier spend ratio.	○
205 - 2	Communication and training about anti-corruption policies and procedures	9, 73	b. All new employees are required to complete compliance, business integrity and data privacy training - see accounting principles for further explanation.	◐

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GRI standard	Disclosure	Page	Comments	Status
GRI 301: Materials 2016				
301 - 1	Materials used by weight or volume		As a consultancy company and not a production company, Ramboll is not tracking this information for now.	○
301 - 2	Recycled input materials used		As a consultancy company and not a production company, Ramboll is not tracking this information for now.	○
301 - 3	Reclaimed products and their packaging materials		Not relevant, as a service company.	○
GRI 302: Energy 2016				
302 - 1	Energy consumption within the organization	11, 71	a. not possible to report. Majority of fuel currently from vehicles - reported in km b. not possible to report. Majority of fuel currently from vehicles - reported in km c.i. electricity consumption kWh 23604746 c.ii. heating consumption kWh 154147834 c.iii. cooling consumption kWh 416776 c-iv. steam consumption n/a d i. electricity sold n/a d-ii. heating sold n/a d-iii. cooling sold n/a d-iv. steam sold n/a e. cf page f. cf page g. cf page.	◐
GRI 303: Water and Effluents 2018				
303 - 1	Interactions with water as a shared resource		No information available. We will update and upscale our water and waste action plan as part of the implementation of Ramboll's new ESG reporting roadmap (2023–2025) and corporate action program.	○
303 - 2	Management of water discharge-related impacts		Same than 303-1.	○
GRI 304: Biodiversity 2016				
304 - 1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		No information available. We will update and upscale our biodiversity action plan as part of the implementation of Ramboll's new ESG reporting roadmap (2023–2025) and corporate action program.	○
304 - 2	Significant impacts of activities, products, and services on biodiversity		Same than 304-1.	○
304 - 3	Habitats protected or restored		Same than 304-1.	○
304 - 4	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Same than 304-1.	○

GRI content index

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GRI standard	Disclosure	Page	Comments	Status
GRI 305: Emissions 2016				
305 - 1	Direct (scope 1) GHG emissions	11, 71		◐
305 - 2	Energy indirect (scope 2) GHG emissions	11, 71-72		◐
305 - 3	Other indirect (scope 3) GHG emissions	11, 71-72		◐
GRI 306: Waste 2020				
306 - 1	Waste generation and significant waste-related impacts		No information available. We will update and upscale our waste action plan as part of the implementation of Ramboll's new ESG reporting roadmap (2023–2025) and corporate action program.	○
306 - 2	Management of significant waste-related impacts		Same than 306-1.	○
GRI 401: Employment 2016				
401 - 3	Parental leave		a. Women: 5600/ Men: 9807 / not declared: 13 (permanent employees in stronghold geographies) b. Women: 168/Men:241 c. Women: 143/ Men: 197 d. Women: 112/Men: 183 e. Return rate: Women: 75% /Men: 88% Retention rate: Women: 73%/Men: 77%.	●
GRI 402: Labor/Management Relations 2016				
402 - 1	Minimum notice periods regarding operational changes		Ramboll follows local legislation in all countries where the company operates including rules on notice periods. Further, a Works Council Policy determines all business units to have Works Councils in place that are instruments to inform and consult representatives of the employees in the business unit about matters which will have material impact on the employees.	◐

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GRI standard	Disclosure	Page	Comments	Status
GRI 403: Occupational Health and Safety 2018				
403 - 1	Occupational health and safety management system		a. Ramboll's global Health, Safety, Environment & Quality (HSEQ) management system centralises our policies, requirements, and supporting guidance on HSEQ, informs training for our employees, and defines our Health & Safety incident reporting processes". The system is based on and certified against the international ISO 9001 (quality), ISO 14001 (environment), and ISO 45001 (occupational health & safety) standards. (https://ramboll.com/who-we-are/how-we-work/hseq) b. The HSEQ management system applys to all employees, is implemented all over Ramboll, and certification is achieved in most units. The remaining units will follow in 2022 and 2023.	◐
403 - 2	Hazard identification, risk assessment, and incident investigation		a. Every country in Ramboll have health and safety organisations that handle the daily occupational health and safety aspects. This is done in closely collaboration with the local HR organisation to ensure a safe work environment and employee's wellbeing. The health & safety organisations perform safety screenings to reveal any hazards or risks, and ensure that these are eliminate or minimised (https://ramboll.com/who-we-are/how-we-work/hseq) b. Ramboll has a central health and safety event reporting system where work-related accidents, incidents, near misses, and work observations can be reported. The incidents are investigated on a regular basis to continual improve the work environment and the health and safety system. c. See a. and b d. See b.	◐
403 - 3	Occupational health services		a. In 2020, the Health & Safety organisation was strengthened and 'Safety Ambassadors' were appointed in every office at Ramboll worldwide. This has been further developed during 2021 and 2022. The Safety Ambassador role supports the global Health & Safety network at Ramboll. The ambassador also acts as a liaison officer between the local Health & Safety organisation, Facility Management, and the Global Health & Safety organisation, when required. Further, as described in 403-2, b, a health and safety reporting system has been implemented to evaluate and eliminate/minimise hazards and risks. The Ramboll requirements also apply for people that either work for Ramboll, or work on behalf of Ramboll.	●
403 - 4	Worker participation, consultation, and communication on occupational health and safety		a. As described in 403-3, a, the Health & Safety organisation has been strengthened and 'Safety Ambassadors' were appointed in every office at Ramboll worldwide. The Safety Ambassador role supports the global Health & Safety network at Ramboll. Furthermore, Ramboll also have health and safety committees in all countries where both the management and the employees are represented. On the committee meetings health, safety, and wellbeing aspects are discussed and corrective and/or preventive actions are taken. b. The health and safety committees have the overall responsibility for the daily health and safety work, and they have the authority to initiate corrective, preventive and/or improving actions, and this also includes health and safety awareness campaigns. The health and safety committees normally meet every quarter, meaning four times a year.	●
403 - 5	Worker training on occupational health and safety		a. Ramboll is conducting global Health & Safety campaigns and has launched global mandatory Health & Safety awareness training modules for all employees and assigns this training to new employees. These training modules are designed to provide most essential knowledge on the common Health & Safety practices in Ramboll. I.e. know how to act in an office emergency, know how to report Health & Safety incidents, create awareness on everyone's responsibility to identify and mitigate Health & Safety risks and recognise unsafe conditions or acts and when to use the Stop Work Authority. The Global Health & Safety training completion rate is 99% for 2022. Besides this the PBUs conduct specialised work-related health and safety training that is tailored to the specific market, client, and/or project.	◐

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GRI standard	Disclosure	Page	Comments	Status
403 - 6	Promotion of worker health		a. Ramboll supports the employee's access to medical and healthcare services. The set-up differs from country to country. All employees are also covered by the Ramboll insurance programme, and for employees that are travelling, information about the travel risks can be obtained from the Ramboll security service provider. b. In some countries Ramboll offers an annual health check to all employees. Ramboll also conducts first aid course, offers healthy food in the canteens, have fitness rooms, supports corporate sports activities, etc.	◐
403 - 7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		a. When a negative incident occurs Ramboll takes imidiate mitigating, corrective and preventive steps to minimise or eliminate the impacts and/or consequences. During the COVID-19 pandemic Ramboll took several initiatives and implemented a lot of precautions to reduce the impact on Ramboll employees. This is done in close collaboration between the Ramboll Group, the local health and safety organisations, the safety ambassadors, and other key stakeholders.	◐
403 - 8	Workers covered by an occupational health and safety management system		a. As described in 403-1 Ramboll has implemented a HSEQ management system that fulfills the requirements in ISO 9001, ISO 14001 and ISO 45001. i. - All employees are covered by the Ramboll HSEQ management system ii. - The HSEQ management system applies to all employees in Ramboll. Internal audits and screenings are conducted in all Ramboll. ii. - Approx. 80% of Ramboll employees are covered by our ISO 45001 certification (approx. 12,500 employees) b. None is excluded c. N/A	◐
403 - 9	Work-related injuries	11	a. Work-related incidents i. - 0 ii. - 21 Lost Time Incidents (LTI). LTIR= 0.79 iii. - 49 Recordable Incidents (TRI). TRIR = 1.85 iv - Strain/overexertion, Slip/fall same level, cut/puncture. v. 26,555,852 hrs. b. Included in the above figures. c. i. - All the lost time and recordable health and safety incidents have been determined via the Ramboll H&S Event reporting system (EHS Insight). ii. - see answer in a. iv iii. - The local health and safety organisations take the necessary actions, and they differ from case to case. d. All incidents are investigated by the local health and safety organisations, and they decide on needed actions e. per 1,000,000 working hours f. none is excluded g. The information is gathered in the Ramboll health and safety incident reporting system (EHS Insight), and this includes documentation for the actions taken.	◐
403 - 10	Work-related ill health		Ramboll didn't have work-related ill health cases in 2022.	◐

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GRI standard	Disclosure	Page	Comments	Status
GRI 404: Training and Education 2016				
404 - 3	Percentage of employees receiving regular performance and career development reviews		Gender: Women: 95%/Men: 94% Job level (1-14) :1: 80% 2: 94% 3: 93% 4: 95% 5: 95% 6: 94% 7: 96% 8: 95% 9: 96% 10: 96% 11: 96% 12: 95% 13: 100% 14: 100%.	●
GRI 405: Diversity and Equal Opportunity 2016				
405 - 1	Diversity of governance bodies and employees	11	a.i: 9 women/19 Men ii: Under 30 years: 0 / 30-50 years: 10 Above 50: 18 b. Age under 30: Level 01-03: 1617 Level 04 - 06: 1608 Level 07-09: 17 Level 10-13: 0 Level 14: 0 Age 30 - 50: Level 01-03: 868 Level 04-06: 5921 Level 07-09: 2473Level 10-13: 87 Level 14: 1 Age above 50: Level 01-03: 249 Level 04-06: 1476 Level 07-09: 1813 Level 10-13: 177 Level 14: 4 Permanent HC numbers.	◐
GRI 406: Non-discrimination 2016				
406 - 1	Incidents of discrimination and corrective actions taken	11	a. 4 substantiated incidents of discrimination in 2022 b. Omission due to protection of confidentiality of individuals according to Whistleblower Directive requirements and internal policies.	◐
GRI 413: Local Communities 2016				
413 - 1	Operations with local community engagement, impact assessments, and development programs		a. 33% (3 out of 9 Ramboll geographies) have local community engagement programmes based on local community needs. vii. Local Works Councils are mandatory for all Business units according to the Works Councils Policy. Remaining indicators not relevant.	◐
GRI 418: Customer Privacy 2016				
418 - 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		6 substantiated cases involving compromission of customer personal data. All caused by one-off human errors. In some cases training and/or guidelines have been rolled out.	◐