

GRI standards content index

We reported with reference to GRI's Sustainability Reporting Standards. This report is published in conjunction with our Annual Report and Accounts 2022. Readers are also referred to the Sustainability section of our website, for relevant policies: <https://corporate.abcam.com/sustainability/reports-policies-and-data/>

GRI Standard	Disclosure number	Disclosure title	Where the disclosure is in the Impact Report (IR) or the Annual Report and Accounts 2022 (AR), the page references are indicated
GENERAL DISCLOSURES			
Organisational profile	102-1	Name of the organisation	Abcam
	102-2	Activities, brands, products, and services	About Abcam, IR: 1
	102-3	Location of headquarters	Cambridge, United Kingdom
	102-4	Location of operations	Our footprint, IR: 2
	102-5	Ownership and legal form	Public Limited Corporation
	102-6	Markets served	About Abcam, IR: 1
	102-7	Scale of the organisation	Our footprint, IR: 2 Our stakeholders, IR: 8
	102-8	Information on employees and other workers	People, IR: 20-27
	102-9	Supply chain	Partners, IR: 10, 28-33
	102-10	Significant changes to the organisation and its supply chain	Product, IR: 15 Partners, IR: 29-30 Chief Executive Officer's review, AR: 8
	102-11	Precautionary Principle or approach	Planet, IR: 34-40
	102-12	External initiatives	About this report, IR: 1
	102-13	Membership of associations	About this report, IR: 1
Strategy	102-14	Statement from senior decision-maker	Message from our CEO, IR: 5
	102-15	Key impacts, risks, and opportunities	Responding to global trends, IR: 4 Risk overview, AR: 62 Principal risks, AR: 63-67
Ethics and integrity	102-16	Values, principles, standards, and norms of behaviour	About Abcam, IR: 1 Governance, IR, 14
	102-17	Mechanisms for advice and concerns about ethics	Governance, IR: 4
Governance	102-18	Governance structure	Governance, IR: 14 Governance structure, AR: 72-73
	102-19	Delegating authority	Governance, IR: 14
	102-20	Executive-level responsibility for economic, environmental, and social topics	Governance, IR: 14
	102-21	Consulting stakeholders on economic, environmental, and social topics	Our stakeholders, IR: 12 Focussing on what matters most, IR: 11
	102-22	Composition of the highest governance body and its committees	Board of Directors, AR: 74-76

GRI standards content index

Continued

GRI Standard	Disclosure number	Disclosure title	Where the disclosure is in the Impact Report (IR) or the Annual Report and Accounts 2022 (AR), the page references are indicated
Governance (continued)	102-23	Chair of the highest governance body	Governance structure, AR: 72-73
	102-24	Nominating and selecting the highest governance body	Nomination Committee: AR: 81-82
	102-25	Conflicts of interest	Board of Directors, AR: 74-76
	102-26	Role of highest governance body in setting purpose, values, and strategy	Governance structure, AR: 72-73
	102-27	Collective knowledge of highest governance body	Board of Directors: AR: 74-76
	102-28	Evaluating the highest governance body's performance	Board of Directors, AR: 74-76
	102-29	Identifying and managing economic, environmental, and social impacts	Governance, IR: 14
	102-30	Effectiveness of risk management processes	Risk overview, AR: 62
	102-31	Review of economic, environmental, and social topics	Focussing on what matters most, IR: 14
	102-32	Highest governance body's role in sustainability reporting	Governance, IR: 14
	102-33	Communicating critical concerns	Focussing on what matters most, IR: 11
	102-34	Nature and total number of critical concerns	Focussing on what matters most, IR: 11
	102-35	Remuneration policies	Remuneration Committee Report, AR: 88-90
	102-36	Process for determining remuneration	Remuneration Committee Report: AR: 88-90 Remuneration Principles, AR: 91
	102-37	Stakeholders' involvement in remuneration	Remuneration Committee Report, AR: 88-90 Remuneration Principles, AR: 91
	102-38	Annual total compensation ratio	Annual Report and Accounts 2021: Remuneration Committee Report: 88-90; and Remuneration Principles: 91
	102-39	Percentage increase in annual total compensation ratio	Remuneration Committee Report, AR: 88-90 Remuneration Principles, AR: 91
Stakeholder engagement	102-40	List of stakeholder groups	Our stakeholders, IR: 8 Our stakeholders, AR: 18-22
	102-42	Identifying and selecting stakeholders	Our stakeholders, IR: 8 Our stakeholders, AR: 18-22
	102-43	Approach to stakeholder engagement	Our stakeholders, IR: 8 Our stakeholders, AR: 18-22
	102-44	Key topics and concerns raised	Focussing on what matters most, IR: 11 Our stakeholders, AR: 18-22

GRI standards content index

Continued

GRI Standard	Disclosure number	Disclosure title	Where the disclosure is in the Impact Report (IR) or the Annual Report and Accounts 2022 (AR), the page references are indicated
Reporting practice	102-45	Entities included in the consolidated financial statements	Business highlights, AR: 2
	102-46	Defining report content and topic boundaries	About this report, IR: 1 Focussing on what matters most, IR: 11
	102-47	List of material topics	Focussing on what matters most, IR: 11
	102-48	Restatements of information	Audit and Risk Committee, AR: 85; Note 4: 139; C1.Basis of preparation: 173; C5.Intangible assets: 176
	102-49	Changes in reporting	About this report, IR: 1 Business highlights, AR: 2
	102-50	Reporting period	About this report, IR: 1 Business highlights, AR: 2
	102-51	Date of most recent report	About this report, IR: 1
	102-52	Reporting cycle	About this report, IR: 1 Business highlights, AR: 2
	102-53	Contact point for questions regarding the report	sustainability@abam.com
	102-54	Claims of reporting in accordance with the GRI Standards	About this report, IR: 1
	102-55	GRI content index	This document.
MANAGEMENT APPROACH			
	103-1	Explanation of the material topic and its boundary	Focussing on what matters most, IR: 1
	103-2	The management approach and its components	Focussing on what matters most, IR: 11 Throughout this report
	103-3	Evaluation of the management approach	Message from our Chairman, IR: 3 Message from our CEO, IR: 5 Focussing on what matters most, IR: 11
ECONOMIC PERFORMANCE			
Economic performance	201-1	Direct economic value generated and distributed	Our footprint, IR: 2 Our stakeholders, IR: 8
	201-2	Financial implications and other risks and opportunities due to climate change	Planet, IR: 34
	201-4	Financial assistance received from government	AR, Note 3: 136; Note 27: 163
Indirect economic impacts	203-1	Infrastructure investments and services supported	Product, IR: 15-19 Partners, IR: 28-33
	203-2	Significant indirect economic impacts	People, IR: 20-27 Planet, IR: 34

GRI standards content index

Continued

GRI Standard	Disclosure number	Disclosure title	Where the disclosure is in the Impact Report (IR) or the Annual Report and Accounts 2022 (AR), the page references are indicated
Procurement practices	204-1	Proportion of spending on local suppliers	No material.
Anti-corruption	205-1	Operations assessed for risks related to corruption	Partners, IR: 32 Audit and Risk Committee, AR: 83-87
	205-2	Communication and training about anti-corruption policies and procedures	Governance, IR: 14 Partners, IR: 32 Principle risks, AR: 67
	205-3	Confirmed incidents of corruption and actions taken	None
Anti-competitive behaviour	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	None
ENVIRONMENTAL PERFORMANCE			
Energy	302-4	Reduction of energy consumption	Planet, IR: 34-40
	302-5	Reductions in energy requirements of products and services	Planet, IR: 34-40
Water	303-2	Water sources significantly affected by withdrawal of water	None
Emissions	305-1	Direct (Scope 1) GHG emissions	Planet, IR: 34-40
	305-2	Energy indirect (Scope 2) GHG emissions	Planet, IR: 34-40
	305-3	Other indirect (Scope 3) GHG emissions	Planet, IR: 34-40
	305-4	GHG emissions intensity	Planet, IR: 34-40
	305-5	Reduction of GHG emissions	Planet, IR: 34-40
	305-6	Emissions of ozone-depleting substances (ODS)	None
	305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	None
Effluents and Waste	306-1	Water discharge by quality and destination	Not material
	306-2	Waste by type and disposal method	Planet, IR: 34-40
	306-3	Significant spills	None
	306-4	Transport of hazardous waste	None
	306-5	Water bodies affected by water discharges and/or runoff	None
Environmental compliance	307-1	Non-compliance with environmental laws and regulations	None
Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	Partners, IR: 32 Planet, IR: 34-40
	308-2	Negative environmental impacts in the supply chain and actions taken	None

GRI standards content index

Continued

GRI Standard	Disclosure number	Disclosure title	Where the disclosure is in the Impact Report (IR) or the Annual Report and Accounts 2022 (AR), the page references are indicated
SOCIAL PERFORMANCE			
Employment	401-1	New employee hires and employee turnover	People, IR: 20-27
Occupational health and safety	403-1	Worker representation in formal joint management-worker health and safety committees	Not material.
Training and education	404-2	Programmes for upgrading employee skills and transition assistance programmes	People, IR: 20-27
	404-3	Percentage of employees receiving regular performance and career development reviews	People, IR: 20-27
Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	Board of Directors, AR: 74-76 People, IR: 20-27 Gender Pay Gap Report, https://corporate.abcam.com/sustainability/reports-policies-and-data/
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	None
Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour	None
Forced or compulsory labour	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	None
Security practices	410-1	Security personnel trained in human rights policies or procedures	Not applicable
Rights of indigenous peoples	411-1	Incidents of violations involving rights of indigenous peoples	None
Human rights assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	Partners, IR: 32
	412-2	Employee training on human rights policies or procedures	People, IR: 20-27 Partners, IR: 32 How we do things at Abcam – Our Code of Conduct, https://corporate.abcam.com/sustainability/reports-policies-and-data/
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Partners, IR: 32 Supplier Code of Conduct and Distributor Code of Conduct: https://corporate.abcam.com/sustainability/reports-policies-and-data/
Local communities	413-1	Operations with local community engagement, impact assessments, and development programmes	People, IR: 27
	413-2	Operations with significant actual and potential negative impacts on local communities	None. ESG risks are firmly embedded within our enterprise risk management approach, and regular audits are undertaken to identify supply chain/purchase risks on respect of country risk; product, service, ingredient attributes; size of purchases y company.

GRI standards content index

Continued

GRI Standard	Disclosure number	Disclosure title	Where the disclosure is in the Impact Report (IR) or the Annual Report and Accounts 2022 (AR), the page references are indicated
Supplier social assessment	414-1	New suppliers that were screened using social criteria	Partners, IR: 32
	414-2	Negative social impacts in the supply chain and actions taken	None
Public policy	415-1	Political contributions	None
Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	Product, IR: 15-19
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	None
Marketing and labelling	417-1	Requirements for product and service information and labelling	All requirements adhere to.
	417-2	Incidents of non-compliance concerning product and service information and labelling	None
	417-3	Incidents of non-compliance concerning marketing communications	None
Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None
Socio-economic compliance	419-1	Non-compliance with laws and regulations in the social and economic area	None