



ERM SUSTAINABILITY REPORT 2024

GRI index Supplement

GRI index

As required by the GRI Standards, we provide an index that specifies each of the GRI Standards and disclosures included in the report. As part of ERM’s efforts to advance sustainability reporting, we support the activities of GRI as a Community member.

Statement of use: ERM has reported in accordance with the GRI Standards for the period 1 April 2023 to 31 March 2024.

GRI used: GRI 1: Foundation 2021

Applicable GRI Standard(s): No sector guidelines apply.



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General Disclosures 2021

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-1 Organizational details	p. 42; <u>Locations</u> ; <u>Sustainability performance data p. 35</u>	
	2-2 Entities included in the organization’s sustainability reporting	<u>Sustainability performance data p. 35</u> ; <u>ERM’s 2024 subsidiaries</u>	
	2-3 Reporting period, frequency and contact point	p. 2, 175; <u>Sustainability performance data p. 35</u>	
	2-4 Restatements of information	p. 164; <u>Climate Supplement p. 12</u>	
	2-5 External assurance	p. 182; <u>Independent Assurance Statement</u>	
	2-6 Activities, value chain and other business relationships	p. 11, 14, 17, 37-39, 45, 58	
	2-7 Employees	<p>p. 142-145; <u>Sustainability performance data p. 3-6</u></p> <p>ERM’s threshold for a significant fluctuation is over 1%. Between reporting periods (FY23 and FY24), and also within this reporting period (FY24) the change of number of employees did not meet our threshold for significant fluctuation.</p>	

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-8 Workers who are not employees		Information unavailable/incomplete. <i>ERM uses subcontractors, but does not have systems to track the total number. We track subcontractor injury and illness data (p. 158). A subcontractor for ERM provides services on an ERM project ultimately for an ERM external client. This includes lower-tier subcontractors.</i>
	2-9 Governance structure and composition	p. <u>42-43</u> , <u>150</u>	
	2-10 Nomination and selection of the highest governance body	p. <u>150</u>	
	2-11 Chair of the highest governance body	p. <u>42</u>	
	2-12 Role of the highest governance body in overseeing the management of impacts	p. <u>42-43</u> , <u>49</u> , <u>52</u> , <u>150</u>	
	2-13 Delegation of responsibility for managing impacts	p. <u>31</u> , <u>42-43</u>	
	2-14 Role of the highest governance body in sustainability reporting	p. <u>175</u>	

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	p. <u>48-49</u> ; <u>Conflict of Interest for Investments</u> ; <u>Code of Business Conduct</u>	
	2-16 Communication of critical concerns	p. <u>50-51</u> ; <u>Code of Business Conduct</u> ; ERM does not report the total number and nature of critical concerns communicated to the Board and is considering this for the future.	
	2-17 Collective knowledge of the highest governance body	p. <u>42-43</u> , <u>150</u>	
	2-18 Evaluation of the performance of the highest governance body		Confidentiality constraints. <i>The ERM International Group Limited is a UK private limited company. We do not disclose information on the evaluation of the performance of our Board.</i>
	2-19 Remuneration policies	p. <u>42</u> ; <u>Code of Business Conduct</u> p. 9	
	2-20 Process to determine remuneration	p. <u>42</u> ; <u>Code of Business Conduct</u> p. 9	
	2-21 Annual total compensation ratio		Information unavailable/incomplete. <i>ERM does not currently have the methodology in our Human Resources systems to determine this ratio.</i>
	2-22 Statement on sustainable development strategy	p. <u>3-4</u> ; <u>Video message from ERM Group CEO</u> ; <u>Video message from ERM Global Leader of Sustainability & Risk</u>	

GRI Standard/ Other source	Disclosure	Location	Omission
	2-23 Policy commitments	p. 3-4 , 15 , 22 , 38 , 48 , 57 , 70 , 84 , 94 , 105 , 121 , 131 ; Code of Business Conduct ; Our commitments	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	Human Rights Strategy ; Decarbonization Strategy ; Nature Strategy ; Sustainable Supply Chain Strategy ; Supporting the SDGs ; Modern Slavery Statement ; Climate-Related Financial Disclosures	
	2-25 Processes to remediate negative impacts	p. 29-31 , 50-51 , 134 , 176-181 ; Human Rights Strategy p. 11	
	2-26 Mechanisms for seeking advice and raising concerns	p. 177-181 ; Human Rights Strategy p. 11	
	2-27 Compliance with laws and regulations	No fines or monetary sanctions for material noncompliance with laws or regulations.	
	2-28 Membership associations	p. 38-39 , 105 , 123 , 124	
	2-29 Approach to stakeholder engagement	p. 31 , 177-181	
	2-30 Collective bargaining agreements	Human Rights Strategy p. 13; Code of Business Conduct p. 9; Supplier Code of Business Conduct and Ethics p. 9	

Material Topics

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. <u>28-32</u> , <u>43</u> , <u>175-181</u>	
	3-2 List of material topics	p. <u>32-33</u>	
Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>43</u> , <u>60</u> , <u>97-98</u> , <u>112</u> , <u>118</u> , <u>176</u> ; <u>Financial overview</u>	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<u>Financial overview</u>	
	201-2 Financial implications and other risks and opportunities due to climate change	<u>Climate-Related Financial Disclosures</u>	
	201-3 Defined benefit plan obligations and other retirement plans	ERM operates retirement and pension plans that vary at the local level, based on legal and market requirements and practices.	
	201-4 Financial assistance received from government	<u>Financial overview</u>	
Procurement Practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>33-40</u> , <u>129-139</u> , <u>176</u> ; <u>Sustainable Supply Chain Strategy</u>	

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers		Information unavailable/incomplete. <i>ERM tracks but does not currently disclose its spend on suppliers, but one of our key targets for 2024-2027 is to disclose in alignment with GRI 204-1.</i>
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>23-26</u> , <u>93-108</u> , <u>176</u> , <u>178-181</u> ; <u>Decarbonization Strategy</u> ; <u>Climate Supplement</u>	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p. <u>170-171</u>	
	302-2 Energy consumption outside of the organization	p. <u>170-171</u>	
	302-3 Energy intensity	p. <u>171</u>	
	302-4 Reduction of energy consumption	p. <u>170-171</u>	
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>23-26</u> , <u>34-40</u> , <u>109-128</u> , <u>176</u> , <u>178-181</u> ; <u>Nature Strategy</u>	

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 304: Biodiversity	<p>304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p> <hr/> <p>304-2 Significant impacts of activities, products and services on biodiversity</p> <hr/> <p>304-3 Habitats protected or restored</p>	<p>p. <u>109-128</u>; <u>Nature Strategy</u></p> <hr/> <p>p. <u>11, 110, 118</u>; <u>ERM Foundation Annual Review</u></p>	<p>Information unavailable/incomplete.</p> <p><i>ERM does not have systems to track this information about our operational sites, which are office locations.</i></p>
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>23-26, 93-108, 176, 178-181</u> ; <u>Decarbonization Strategy</u> ; <u>Climate Supplement</u>	
GRI 305: Emissions 2016	<p>305-1 Direct (Scope 1) GHG emissions</p> <hr/> <p>305-2 Energy indirect (Scope 2) GHG emissions</p> <hr/> <p>305-3 Other indirect (Scope 3) GHG emissions</p> <hr/> <p>305-4 GHG emissions intensity</p> <hr/> <p>305-5 Reduction of GHG emissions</p>	<p>p. <u>95, 159, 162-163, 168</u></p> <hr/> <p>p. <u>95, 162-163, 168</u></p> <hr/> <p>p. <u>96, 164-166, 168</u></p> <hr/> <p>p. <u>167-169</u></p> <hr/> <p>p. <u>159-169</u></p>	

GRI Standard/ Other source	Disclosure	Location	Omission
Supplier Environmental Assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>33-40</u> , <u>129-139</u> , <u>176</u> ; <u>Sustainable Supply Chain Strategy</u>	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		Information unavailable/incomplete. <i>All suppliers must adhere to ERM's Supplier Code of Business Conduct and Ethics which includes environmental requirements. Suppliers are also required to provide environmental data via our supplier portal. As part of our key targets for 2024-2027, we are looking to disclose in alignment with GRI 308-1.</i>
	308-2 Negative environmental impacts in the supply chain and actions taken		Information unavailable/incomplete. <i>All suppliers must adhere to ERM's Supplier Code of Business Conduct and Ethics which includes environmental requirements. Suppliers are also required to provide environmental data via our supplier portal. As part of our key targets for 2024-2027, we are looking to disclose in alignment with GRI 308-1.</i>
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>23-26</u> , <u>34-40</u> , <u>61-69</u> , <u>77-82</u> , <u>176</u> , <u>178-181</u>	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. <u>146-147</u> ;	

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ERM complies with local legislation when it comes to providing benefits to all our employees, whether they are full time, part time or temporary.	
	401-3 Parental leave		Information unavailable/incomplete. <i>ERM does not track the aggregate family leave information requested. We have established a global minimum standard for leave.</i>
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>23-26</u> , <u>34-40</u> , <u>61</u> , <u>70-76</u> , <u>82</u> , <u>176</u> , <u>178-181</u>	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. <u>70-72</u> , <u>76</u>	
	403-2 Hazard identification, risk assessment, and incident investigation	p. <u>70-72</u> , <u>76</u>	
	403-3 Occupational health services	p. <u>57</u> , <u>70-76</u>	
	403-5 Worker training on occupational health and safety	p. <u>71</u> , <u>158</u>	
	403-9 Work-related injuries	p. <u>153-158</u>	
	403-10 Work-related ill health	p. <u>155</u> , <u>157-158</u>	

GRI Standard/ Other source	Disclosure	Location	Omission
Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 24 , 49 , 54-55 , 57 , 60 , 62-65 , 68 , 71 , 78 , 91 , 134	
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	p. 151-152	
	404-2 Programs for upgrading employee skills and transition assistance programs	p. 62-65	
	404-3 Percentage of employees receiving regular performance and career development reviews	p. 149	
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 61 , 66-69	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	p. 148 , 150	
Local communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 83-92 ; Human Rights Strategy ;	

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GRI 413: Local Communities 2016	<p>413-1 Operations with local community engagement, impact assessments, and development programs</p> <hr/> <p>413-2 Operations with significant actual and potential negative impacts on local communities</p>		<p>Not applicable.</p> <p><i>ERM's operations are in office locations, whose impact is deemed minimal. However, we help clients develop local community engagement, impact assessments and development programs.</i></p> <hr/> <p>Not applicable.</p> <p><i>ERM's direct operations from office locations are not formally assessed, but deemed to be minimal.</i></p>
Supplier Social Assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. <u>33-40</u> , <u>129-139</u> , <u>176</u> ; <u>Sustainable Supply Chain Strategy</u>	
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria		<p>Information unavailable/incomplete.</p> <p><i>All suppliers must adhere to ERM's Supplier Code of Business Conduct and Ethics which includes human rights requirements. Suppliers are also required to provide human rights data via our supplier portal. As part of our key targets for 2024-2027, we are looking to disclose in alignment with GRI 308-1.</i></p>

GRI Standard/ Other source	Disclosure	Location	Omission
GRI 414: Supplier social assessment 2016	414-2 Negative social impacts in the supply chain and actions taken		<p>Information unavailable/incomplete.</p> <p><i>All suppliers must adhere to ERM’s Supplier Code of Business Conduct and Ethics which includes human rights requirements. Suppliers are also required to provide human rights data via our supplier portal. As part of our key targets for 2024-2027, we are looking to disclose in alignment with GRI 308-1.</i></p>
Public Policy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 40 , 49 , 98 , 105	
GRI 415: Public Policy 2016	415-1 Political contributions	<u>Code of Business Conduct</u> Section 4.7	
Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 24 , 26 , 33 , 49 , 57 , 59-60 , 131	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 59	



Sustainability is our business