



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 our Sustainability Report and wider disclosures and policies. 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 of 1 April 2024 to 31 March 2025.
- GRI used:** GRI 1: Foundation 2021.
- Applicable GRI Standard(s):** No sector guidelines apply.



This image was taken by Sarah Ben Hamadou

General Disclosures 2021

DISCLOSURE	LOCATION	OMISSION
2-1 Organizational details	p. 13, 15, 16, 17; Sustainability Performance Data p.25	
2-2 Entities included in the organization's sustainability reporting	Sustainability Performance Data p.25	
2-3 Reporting period, frequency and contact point	p. 2, 121; Our Approach to Materiality & Reporting p. 10	
2-4 Restatements of information	p. 93; Sustainability Performance Data p. 12, 13, 20, 22; Climate Supplement p. 13	
2-5 External assurance	p. 97; Sustainability Performance Data p. 26 - 29; Climate Supplement p. 53 - 56	
2-6 Activities, value chain and other business relationships	p. 15, 17, 20, 25 - 28, 47, 48, 54 - 57, 72, 82, 98 - 102, 104, 105, 112 - 117, 119	
2-7 Employees	Sustainability Performance Data p. 3-9	

DISCLOSURE	LOCATION	OMISSION
2-8 Workers who are not employees		<p>Information is unavailable/incomplete</p> <p>ERM uses subcontractors but does not yet have systems to track the total number. As outlined in our <u>Report</u> and <u>strategy</u>, we are currently implementing an expanded supplier management system which will capture data on a range of our suppliers. We track subcontractor illness and injury data. A subcontractor for ERM provides services on an ERM project and ultimately for an ERM external client. This includes our lower-tier subcontractors.</p>
2-9 Governance structure and composition	<p><u>p. 33 - 35; Sustainability Performance Data p. 9-10</u></p>	
2-10 Nomination and selection of the highest governance body	<p><u>Sustainability Performance Data p.10</u></p>	
2-11 Chair of the highest governance body	<p><u>p. 33</u></p>	
2-12 Role of the highest governance body in overseeing the management of impacts	<p><u>p. 33, 34; Sustainability Performance Data p. 10</u></p>	
2-13 Delegation of responsibility for managing impacts	<p><u>p. 33, 34; Sustainability Performance Data p. 10</u></p>	
2-14 Role of the highest governance body in sustainability reporting	<p><u>Sustainability Performance Data p. 10</u></p>	

DISCLOSURE	LOCATION	OMISSION
2-15 Conflicts of interest	p. 36; <u>Conflict of Interest for Investments; ERM’s Global Code of Business Conduct and Ethics</u>	
2-16 Communication of critical concerns	p. 33 - 39; <u>ERM’s Global Code of Business Conduct and Ethics</u>	
2-17 Collective knowledge of the highest governance body	p. 33 - 34; <u>Sustainability Performance Data p. 10</u>	
2-18 Evaluation of the performance of the highest governance body		<p>Confidentially constraints.</p> <p>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.</p>
2-19 Remuneration policies	p. 34; <u>ERM’s Global Code of Business Conduct and Ethics</u>	
2-20 Process to determine remuneration	p. 34; <u>ERM’s Global Code of Business Conduct and Ethics</u>	

DISCLOSURE	LOCATION	OMISSION
2-21 Annual total compensation ratio		<p>Information unavailable/incomplete.</p> <p>ERM does not currently have the methodology in our Human Resources systems to determine this ratio.</p>
2-22 Statement on sustainable development strategy	p. 3, 4	
2-23 Policy commitments	<p>p. 33, 36, 37, 38, 45, 67, 68, 77, 78, 79, 89, 94, 109, 110; <u>ERM’s Global Code of Business Conduct and Ethics; Supplier Code of Business Conduct and Ethics</u></p>	
2-24 Embedding policy commitments	<p><u>Human Rights Strategy; Decarbonization Strategy; Nature Strategy; Sustainable Supply Chain Management Strategy; Our Contribution to the UN Sustainable Development Goals; Modern Slavery Statement 2025; Climate Supplement</u></p>	
2-25 Processes to remediate negative impacts	p. 39, 45, 77; <u>Modern Slavery Statement p. 24, 25</u>	
2-26 Mechanisms for seeking advice and raising concerns	p. 36, 37, 39, 45, 77; <u>Modern Slavery Statement p. 24, 25</u>	

DISCLOSURE	LOCATION	OMISSION
2-27 Compliance with laws and regulations	ERM received no fines or monetary sanctions for material noncompliance with laws or regulations.	
2-28 Membership associations	<u>p. 25, 26, 48, 54, 57, 81, 82, 98, 104, 112, 119;</u> <u>Modern Slavery Statement p. 21, 22; Climate Supplement p. 21 - 28</u>	
2-29 Approach to stakeholder engagement	<u>Our Approach to Materiality & Reporting p. 7 - 9</u>	
2-30 Collective bargaining agreements	<u>Human Rights Strategy p. 13;</u> <u>Code of Business Conduct;</u> <u>Supplier Code of Business Conduct and Ethics</u>	

Material Topics 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 29; Our Approach to Materiality & Reporting	
	3-2 List of material topics	p. 29; Our Approach to Materiality & Reporting p. 6	
ECONOMIC PERFORMANCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29; Our Approach to Materiality & Reporting; Financial Overview; Climate Supplement p. 33 - 49	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Overview	
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Supplement p. 33 - 49	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
	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. 29, 41 - 46; <u>Our Approach to Materiality & Reporting</u>	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		<p>Information unavailable/incomplete.</p> <p>ERM tracks but does not currently disclose its spend on suppliers. One of our strategic targets 2024-2027 is to disclose in alignment with GRI 204-1. We are currently on track to achieve this target.</p>
ENERGY			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29, 86 – 96; <u>Decarbonization Strategy; Climate Supplement; Our Approach to Materiality & Reporting</u>	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
ENERGY			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<u>Sustainability Performance Data p. 23;</u> <u>Climate Supplement p. 30</u>	
	302-2 Energy consumption outside of the organization	<u>Sustainability Performance Data p. 23;</u> <u>Climate Supplement p. 13</u>	
	302-3 Energy intensity	<u>Sustainability Performance Data p. 23;</u> <u>Climate Supplement p. 30</u>	
	302-4 Reduction of energy consumption	<u>Sustainability Performance Data p. 23;</u> <u>Climate Supplement p. 9</u>	
BIODIVERSITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 29, 106 - 120; Our Approach to</u> <u>Materiality & Reporting</u>	
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		Information unavailable/incomplete. ERM does not currently have systems to track this information about our office locations, which are our operational sites.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
BIODIVERSITY			
	304-2 Significant impacts of activities, products and services on biodiversity	p. 106 - 120; Nature Strategy	
	304-3 Habitats protected or restored	p. 24, 28, 114, 117; ERM Foundation Annual Review p. 6	
EMISSIONS			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29, 86 - 96; Decarbonization Strategy; Climate Supplement; Our Approach to Materiality & Reporting	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p. 89 - 91; Sustainability Performance Data p. 16; Climate Supplement p. 6 - 8	
	305-2 Energy indirect (Scope 2) GHG emissions	p. 89 - 91; Sustainability Performance Data p. 17; Climate Supplement p. 9	
	305-3 Other indirect (Scope 3) GHG emissions	p. 92; Sustainability Performance Data p. 20, 21; Climate Supplement p. 12 - 17	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
EMISSIONS			
	305-4 GHG emissions intensity	<u>Sustainability Performance Data p. 23;</u> <u>Climate Supplement p. 7</u>	
	305-5 Reduction of GHG emissions	<u>p. 95; Sustainability Performance Data</u> <u>p. 18, 21; Climate Supplement p. 11, 17</u>	
SUPPLIER ENVIRONMENTAL ASSESSMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 29, 41 - 48, 73 - 79; Sustainable Supply</u> <u>Chain Management Strategy; Our</u> <u>Approach to Materiality & Reporting</u>	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		<p>Information unavailable/incomplete.</p> <p>All ERM suppliers must adhere to our Supplier Code of Business Conduct and Ethics which includes environmental requirements.</p> <p>Suppliers are also required to provide environmental data via our supplier portal. One of our strategic targets 2024-2027 is to disclose in alignment with GRI 308-1. We are currently on track to achieve this target.</p>

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
SUPPLIER ENVIRONMENTAL ASSESSMENT			
	308-2 Negative environmental impacts in the supply chain and actions taken		<p>Information unavailable/incomplete.</p> <p>All ERM suppliers must adhere to our Supplier Code of Business Conduct and Ethics which includes environmental requirements.</p> <p>Suppliers are also required to provide environmental data via our supplier portal. One of our strategic targets 2024-2027 is to disclose in alignment with GRI 308-1. We are currently on track to achieve this target.</p>
EMPLOYMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 29, 58 - 72; Our Approach to Materiality & Reporting</u>	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<u>Sustainability Performance Data p. 5, 6</u>	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
EMPLOYMENT			
	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		<p>Information unavailable/incomplete.</p> <p>ERM currently does not track the aggregate family leave information requested. We have an established global minimum standard for leave.</p>
OCCUPATIONAL HEALTH AND SAFETY			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29, 67 - 72; <u>Our Approach to Materiality & Reporting</u>	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 67, 68	
	403-2 Hazard identification, risk assessment, and incident investigation	p. 67, 68	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
OCCUPATIONAL HEALTH AND SAFETY			
	403-3 Occupational health services	p. 69	
	403-5 Worker training on occupational health and safety	p. 67	
	403-9 Work-related injuries	Sustainability Performance Data p. 12 - 15	
	403-10 Work-related ill health	Sustainability Performance Data p. 12 - 14	
TRAINING AND EDUCATION			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29, 38, 39; Our Approach to Materiality & Reporting p. 8	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Performance Data p. 11	
	404-2 Programs for upgrading employee skills and transition assistance programs	p. 38, 39, 60, 63, 64, 66, 67, 79	
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Performance Data p. 8	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
DIVERSITY AND EQUAL OPPORTUNITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 29, 65, 66; Our Approach to Materiality & Reporting</u>	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<u>Sustainability Performance Data p. 7 - 9</u>	
LOCAL COMMUNITIES			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 29, 73 – 82; Our Approach to Materiality & Reporting; Human Rights Strategy</u>	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Not applicable. ERM’s operations are in office locations, whose impact is deemed minimal. We help our clients develop local community engagement, impact assessments and development programs.
	413-2 Operations with significant actual and potential negative impacts on local communities		Not applicable. ERM’s direct operations from office locations are not formally assessed but are deemed to be minimal.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
SUPPLIER SOCIAL ASSESSMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29, 41 – 48; Our Approach to Materiality & Reporting; <u>Sustainable Supply Chain Management Strategy</u>	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		<p>Information unavailable/incomplete.</p> <p>All ERM suppliers must adhere to our Supplier Code of Business Conduct and Ethics which includes environmental requirements.</p> <p>Suppliers are also required to provide environmental data via our supplier portal. One of our strategic targets 2024-2027 is to disclose in alignment with GRI 414-1. We are currently on track to achieve this target.</p>
	414-2 Negative social impacts in the supply chain and actions taken		<p>Information unavailable/incomplete.</p> <p>All ERM suppliers must adhere to our Supplier Code of Business Conduct and Ethics which includes human rights requirements.</p> <p>Suppliers are also required to provide human rights data via our supplier portal. One of our strategic targets 2024-2027 is to disclose in alignment with GRI 414-1. We are currently on track to achieve this target.</p>

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION
PUBLIC POLICY			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 27, 29, 35, 66, 82, 98, 104, 105, 119; Our Approach to Materiality & Reporting</u>	
GRI 415: Public Policy 2016	415-1 Political contributions	<u>ERM's Global Code of Business Conduct and Ethics</u>	
CUSTOMER PRIVACY			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>p. 51 - 53, 120; Our Approach to Materiality & Reporting</u>	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<u>p. 51</u>	



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