



ERM SUSTAINABILITY REPORT 2023

# GRI index

SUPPLEMENT



Sustainability is our business

# 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 2022 to 31 March 2023.

**GRI used:** GRI 1: Foundation 2021

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

## General Disclosures

GRI Standard/ Other source	Disclosure	Location	Omission
	2-1 Organizational details	p. <a href="#">132</a> ; <a href="#">Locations Sustainability performance data p. 33</a>	
	2-2 Entities included in the organization’s sustainability reporting	<a href="#">Sustainability performance data p. 33</a> <a href="#">ERM’s 2023 subsidiaries</a>	
	2-3 Reporting period, frequency and contact point	pp. <a href="#">145-146</a> ; <a href="#">Sustainability performance data p. 33</a>	



GRI Standard/ Other source	Disclosure	Location	Omission
	2-4 Restatements of information	We restated Scope 3 emissions for our FY20 base year and the most recent year (FY23) to reflect new categories. See <a href="#">Approach to decarbonization</a> for more details.	
	2-5 External assurance	pp. <a href="#">185-186</a>	
	2-6 Activities, value chain and other business relationships	pp. <a href="#">14</a> , <a href="#">18</a>	
	2-7 Employees	pp. <a href="#">155-161</a> ; <a href="#">Sustainability performance data</a>	
	2-8 Workers who are not employees		Information unavailable/incomplete. ERM uses subcontractors, but does not have systems to track the total number. We track subcontractor injury and illness data (p. <a href="#">167</a> ). A subcontractor for ERM provides services on an ERM project ultimately for an ERM external client. This includes lower-tier subcontractors.
	2-9 Governance structure and composition	pp. <a href="#">132-133</a>	
<b>GRI 2: General Disclosures 2021</b>	2-10 Nomination and selection of the highest governance body	pp. <a href="#">132-133</a>	
	2-11 Chair of the highest governance body	pp. <a href="#">133</a>	



GRI Standard/ Other source	Disclosure	Location	Omission
	2-12 Role of the highest governance body in overseeing the management of impacts	pp. <u>19</u> , <u>132-137</u>	
	2-13 Delegation of responsibility for managing impacts	pp. <u>19</u> , <u>132-137</u>	
	2-14 Role of the highest governance body in sustainability reporting	pp. <u>19</u> , <u>30</u> , <u>33</u> , <u>152</u> ; <b><u>Approach to materiality</u></b>	
	2-15 Conflicts of interest	pp. <u>139-140</u> ; <b><u>Conflict of Interest for Investments,</u></b> <b><u>Code of Business Conduct</u></b>	
	2-16 Communication of critical concerns	pp. <u>139-140</u> ; <b><u>Code of Business Conduct</u></b> ; 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>132-133</u>	
	2-18 Evaluation of the performance of the highest governance body	p. <u>132-133</u>	
	2-19 Remuneration policies	p. <u>132</u>	



GRI Standard/ Other source	Disclosure	Location	Omission
	2-20 Process to determine remuneration	p. <a href="#">132-133</a>	
	2-21 Annual total compensation ratio		Information unavailable/incomplete. ERM does not currently have the methodology in our Human Resources systems to determine this ratio.
	2-22 Statement on sustainable development strategy	pp. <a href="#">5-6</a> , <a href="#">13-21</a>	
	2-23 Policy commitments	pp. <a href="#">89</a> , <a href="#">110-112</a> , <a href="#">141</a> , <a href="#">Our commitments</a>	
	2-24 Embedding policy commitments	pp. <a href="#">17</a> , <a href="#">19-21</a> , <a href="#">141</a> ; <a href="#">UK Modern Slavery Statement</a>	
	2-25 Processes to remediate negative impacts	pp. <a href="#">31-32</a> , <a href="#">141</a> , <a href="#">147-151</a>	
<b>GRI 2: General Disclosures 2021</b>	2-26 Mechanisms for seeking advice and raising concerns	p. <a href="#">19-20</a> , <a href="#">139-140</a>	
	2-27 Compliance with laws and regulations	No fines or monetary sanctions for material noncompliance with laws or regulations.	

## Material Topics

GRI Standard/ Other source	Disclosure	Location	Omission
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	pp. <u>29-32</u> , <u>145-153</u> ; <u>Approach to materiality</u>	
	3-2 List of material topics	pp. <u>30</u> , <u>152-153</u>	
<b>Economic Performance</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>25-27</u> , <u>31-33</u> , <u>97-130</u> , <u>148-151</u> , <u>153</u> ; <u>Code of Conduct</u>	
<b>GRI 201: Economic Performance 2016</b>	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>TCFD disclosure</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>	

GRI Standard/ Other source	Disclosure	Location	Omission
<b>Biodiversity</b>			
<b>GRI 3: Material Topics 2021</b>		pp. <u>79-89</u>	
<b>GRI 304: Biodiversity</b>	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 on offices in or adjacent to protected areas of areas of high biodiversity value at this time. ERM does not have systems to track this information about our operational sites, which are office locations.
	304-2 Significant impacts of activities, products and services on biodiversity	pp. <u>79-89, 97-130</u>	
	304-3 Habitats protected or restored	pp. <u>124, 182</u> ; <u>ERM Foundation Annual Review</u>	
<b>Emissions</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>65-78</u> ; <u>Approach to decarbonization</u>	
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	pp. <u>76, 168-169, 177</u> ; <u>Sustainability performance data</u>	
	305-2 Energy indirect (Scope 2) GHG emissions	pp. <u>76, 170, 177</u> ; <u>Sustainability performance data</u>	
	305-3 Other indirect (Scope 3) GHG emissions	pp. <u>77, 173-174, 177</u> ; <u>Sustainability performance data</u>	



GRI Standard/ Other source	Disclosure	Location	Omission
<b>GRI 305: Emissions 2016</b>	305-4 GHG emissions intensity	pp. <b>177-178</b> ; <b><u>Sustainability performance data</u></b>	
	305-5 Reduction of GHG emissions	pp. <b>168-181</b> ; <b><u>Sustainability performance data</u></b>	
<b>Employment</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <b>34-54</b>	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	pp. <b>159-160</b> ; <b><u>Sustainability performance data</u></b>	
	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. ERM does not track the aggregate family leave information requested. We have established a global minimum standard for leave.





GRI Standard/ Other source	Disclosure	Location	Omission
<b>Occupational health and safety</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>50-54</u>	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	pp. <u>50-52</u>	
	403-2 Hazard identification, risk assessment, and incident investigation	pp. <u>50-54</u>	
	403-3 Occupational health services	pp. <u>50-51, 62</u>	
	403-5 Worker training on occupational health and safety	pp. <u>50-51, 54, 140</u>	
	403-9 Work-related injuries	pp. <u>164-167</u> ; <u>Sustainability performance data</u>	
<b>Training and education</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>35-39, 49</u>	
	404-2 Programs for upgrading employee skills and transition assistance programs	pp. <u>35-39</u>	



GRI Standard/ Other source	Disclosure	Location	Omission
	404-3 Percentage of employees receiving regular performance and career development reviews	ERM's Performance Management Framework requires that all employees receive a mid-year and end-of-year performance review and development plan.	
<b>Diversity and equal opportunity</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>41-45</u>	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	pp. <u>161-162</u>	
<b>Local communities</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>90-96</u>	
<b>GRI 413: Local Communities 2016</b>	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. However, we help 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 deemed to be minimal.



GRI Standard/ Other source	Disclosure	Location	Omission
<b>Public Policy</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>99-112</u>	
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	Section 5.8 <u>Global Code of Business Conduct and Ethics</u>	
<b>Customer privacy</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. <u>61-63</u> , <u>140</u>	
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	pp. <u>26</u> , <u>62</u>	



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