

GRI Index

ERM Sustainability Report 2021

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The business of sustainability

GRI Index

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

In this report, we also provide separate indexes for the UN Global Compact and TCFD reporting.

GRI Standard	Disclosure	l ocation	Additional information and omissions
GRI 102: General Disclosures 2016	102-1 Name of organization	Data background	
GRI 102: General Disclosures 2016	102-2 Activities, brands, products, and services	Who we are	
GRI 102: General Disclosures 2016	102-3 Location of headquarters	Data background	
GRI 102: General Disclosures 2016	102-4 Location of operations	Locations	
GRI 102: General Disclosures 2016	102-5 Ownership and legal form	Our Company	
GRI 102: General Disclosures 2016	102-6 Markets served	<u>Serviceswe offer</u> Industrieswe serve	
GRI 102: General Disclosures 2016	102-7 Scale of the organization	Our people data Locations Financial overview	Total capitalization for the company as of 31March 2020 was approximately \$2.3 billion, comprising \$5.7 million of ordinary share capital, \$1.4 billion of preference share capital and shareholder loan stock and \$915 million of bank loans.
GRI 102: General Disclosures 2016	102-8 Information on employees and other workers	Our people data	
GRI 102: General Disclosures 2016	102-9 Supply chain	Valuechain	
GRI 102: General Disclosures 2016	102-10 Significant changesto the organization and its supply chain	Our company growth	
GRI 102: General Disclosures 2016	Precautionary Principle or approach	Precautionary approach	
GRI 102: General Disclosures 2016	102-12 External initiatives	CEO message Impact through collaboration Active leadership role towards a net-zero future Racial & ethnic justice	
GRI 102: General Disclosures 2016	102-13 Membership of associations	Multistakeholder partnerships Professional & technical organizations	

Strategy					
GRI Standard	Disclosure	Location	Additional	information	and omissions
GRI 102: General Disclosures 2016	102-14 Statement from senior decision-maker	CEO message			
	102-15 Key impacts, risks, and	Material topics			
GRI 102:		Impact with clients			
General Disclosures 2016	opportunities	Impact across our operations			
		Impact through collaboration			
Ethics and integ	grity				
GRI 102:	102-16 Values, principles, standards, and norms of behavior	Purpose and values			
General Disclosures 2016		Business conduct and ethics			
GRI 102:	102-17 Mechanisms for advice	Business conduct and ethics			
General Disclosures 2016	and concernsabout ethics	Responsible decision-making			
Governance					
GRI 102: General Disclosures 2016	102-18 Governance structure	Sustainability at ERM			
		Governance & strategy			
		Management and oversight			
Stakeholder eng	gagement				
GRI 102: General Di <i>s</i> closures 2016	102-40 List of stakeholder groups	<u>Stakeholderengagement</u>			
GRI 102: General Disclosures 2016	102-41 Collective bargaining agreements		None of our em bargaining agre	ployeesare covere eements	ed by collective
GRI 102: General Disclosures 2016	102-42 Identifying and selecting stakeholders	Stakeholderengagement			
GRI 102: General Disclosures 2016	102-43 Approach to stakeholder engagement	Stakeholder engagement			
GRI 102: General Disclosures 2016	102-44 Key topics and concerns raised	Stakeholderengagement			

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 102: General Disclosures 2016	102-45 Entities included in the consolidated financial statements	<u>Financial overview</u>	Our financial overview is updated annually, typically by late in the calendar year.
GRI 102: General Disclosures 2016	102-46 Defining report content and topic Boundaries	Material topics	
GRI 102: General Disclosures 2016	102-47 List of material topics	Material topics	
GRI 102: General Disclosures 2016	102-48 Restatements of information	Data background	Explanatory notes are included in all cases that data have been restated.
GRI 102: General Disclosures 2016	102-49 Changesin reporting		There were no significant changes from previous reporting periods in the list of material topics and topic boundaries.
GRI 102: General Disclosures 2016	102-50 Reporting period	Defining report content	
GRI 102: General Disclosures 2016	102-51 Date of most recent report	Defining report content	
GRI 102: General Disclosures 2016	102-52 Reporting cycle		ERM reports annually.
GRI 102: General Disclosures 2016	102-53 Contact point for questions regarding the report	Contact us	sustainability@erm.com
GRI 102: General Disclosures 2016	102-54 Claimsof reporting in accordance with the GRI Standards	Reporting approach	This report has been prepared in accordance with the GRI Standards: core option.
GRI 102: General Disclosures 2016	102-55 GRI content index	Thistable	
GRI 102: General Disclosures 2016	102-56 External assurance	Assurance	
Economic perfo	rmance		
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Material topics	
GRI 103: Management Approach 2016	103-2 The management	Who we are	
manayement Apploach 2016	approach and its components	Business conduct and ethics	
		Stakeholder engagement	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Material topics	
		Business conduct and ethics	

GRI Index

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial overview	Our financial overview is updated annually, typically by late in the calendar year.
		Climate-related risk	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	TCFD reporting	
	to officiate officinge	<u>TCFD index</u>	
GRI 201: Economic Performance 2016	201-3 Defined benefitplan 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.
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	Financial overview	Our financial overview is updated annually, typically by late in the calendar year.
Emissions			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and itsBoundary	Material topics	
		Who we are	
GRI 103: Management Approach 2016	103-2 The Management approach and its components	Business conduct and ethics	
		Climate-related risk	
		Stakeholder engagement	
GRI 103:	103-3 Evaluation	Material topics	
Management Approach 2016	of the management approach	Business conduct and ethics	
		Climate-related risk	
GRI 305:	305-1 Direct (Scope 1) GHG	Climate risk-related data	
Emissions2016 GRI 305:	emissions 305-2 Energy indirect (Scope 2)	Climate risk-related data	
Emissions 2016	GHG emissions	Cimale IISK-leidleu udla	
GRI 305:	305-3 Energy indirect (Scope 3)	Climate risk-related data	
Emissions2016	GHG emissions		
GRI 305:	305-4 GHG emissions intensity	Climate risk-related data	
Emissions2016	Environment		
GRI 305: Emissions2016	305-5 Reduction of GHG emissions	Climate risk-related data	
GRI 305:	305-6 Emissions of ozone-	Climate risk-related data	
Emissions2016	depleting substances (ODS)	<u>ennate noticiated data</u>	
GRI 305: Emissions2016	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Climate risk-related data	We do not report on the production of ozone-depleting substances this is not material to ERM. We do not separately report on nitroge oxides, sulfur oxides or other air emissions as these are part of our greenhouse gas emissions.

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Material topics	
		Who we are	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Business conduct and ethics	
		Climate-related risk	
		Stakeholder engagement	
		Material topics	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Business conduct and ethics	
		Climate-related risk	
		Net-zero & science-based targets	
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Business conduct and ethics data	
Employment	0		
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Material topics	
		Who we are	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Business conduct and ethics	
		<u>Our people</u>	
		Stakeholder engagement	
GRI 103:	103-3 Evaluation of the	Material topics	
Management Approach 2016	management approach	Business conduct and ethics	
		<u>Our people</u>	
GRI 401: Employment 2016	401-1 new employee hires and employee turnover	Our people data	
GRI 401: Employment 2016	401-2 Benefits provided to full- time employees that are not provided to temporary or part- time employees	<u>Our people</u>	ERM complies with local legislation when it comes to providing benefits to all our employees, whether they are full time, part time or temporary.

GRI Standard	Disclosure	Location	Additional	information	and omissions
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Material topics			
		Who we are			
GRI 103: Management Approach 2016	103-2 The management approach and its components	Business conduct and ethics			
		Health, safety & well-being			
		Stakeholderengagement			
GRI 103:	103-3 Evaluation of the management approach	Material topics			
Management Approach 2016		Business conduct and ethics			
		Health, safety & well-being			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system.	Health, safety & well-being			
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment and incident investigation	Health, safety & well-being			
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Health, safety & well-being			
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Health, safety & well-being			
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Health, safety & well-being			
Training and edu	ication				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Material topics			
		Who we are			
GRI 103: Management Approach 2016	103-2 The management approach and its components	Business conduct and ethics			
		<u>Our people</u>			
		Stakeholder engagement			
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Material topics			
		Business conduct and ethics			
		Ourpeople			

INDEXES

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	<u>Our people</u>	
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development review		ERM's Performance Management Framework requires that all employees receive a mid-year and end-of-year performance review and development plan.
Diversity and equ	ual opportunity		
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and itsBoundary	Material topics	
GRI 103: Management Approach 2016	103-2 The Management approach and its Components	Who we are Business conduct and ethics Our people	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Stakeholder engagement Material topics Business conduct and ethics Our people	
GRI 405: Diversity and Equal Opportunit 2016	y 405-1 Diversity of governance bodiesand employees	Our people data	ERM reports on minority groups for governance bodies, but due to systems requirements and data protection law in some jurisdictions, is not able to report on all diversity parameters among all employees by employee category at this time. At the close of FY21, the United Kingdom based Board of Directors consisted of 9 members, all of Caucasian descent. Th 12 members of the Executive Committee are all of Caucasian descent.
Socioeconomic o	compliance		
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Material topics	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Who we are Business conduct and ethics Climate-related risk	

Socioeconomic compliance cont.

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Stakeholder engagement Material topics Business conduct and ethics Climate-related risk	
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Business conduct and ethics data	



Contact us

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