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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 a separate UN Global Compact and TCFD index.

Organizational Profile

GRI Standard	Disclosure	Location	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 history Who we are	
GRI 102: General Disclosures 2016	102-6 Markets served	Services we offer Industries we serve	
GRI 102: General Disclosures 2016	102-7 Scale of the organization	Our people data About us Who we are	Total capitalization for the company as of 31 March 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	Value chain	
GRI 102: General Disclosures 2016	102-10 Significant changes to the organization and its supply chain	Our history	
GRI 102: General Disclosures 2016	Precautionary Principle or approach	Managing our environmental responsibilities	
GRI 102: General Disclosures 2016	102-12 External initiatives	CEO message Impact through collaboration	
GRI 102: General Disclosures 2016	102-13 Membership of associations	Contributing to multistakeholder solutions	

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Strategy			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 102: General Disclosures 2016	102-1 Name of organization	Data background	
GRI 102: General Disclosures 2016	102-14 Statement from senior decision-maker	CEO message	
GRI 102: General Disclosures 2016	102-15 Key impacts, risks, and opportunities	Our material topics Impacts with clients Impact from operations Impact through collaboration	
Ethics and integrity			
GRI 102: General Disclosures 2016	102-16 Values, principles, standards, and norms of behavior	ERM's vision and values Business conduct and ethics	
GRI 102: General Disclosures 2016	102-17 Mechanisms for advice and concerns about ethics	Business conduct and ethics	
Governance			
GRI 102: General Disclosures 2016	102-18 Governance structure	Sustainability at ERM Management and oversight	
Stakeholder engagement			
GRI 102: General Disclosures 2016	102-40 List of stakeholder groups	Stakeholder engagement	
GRI 102: General Disclosures 2016	102-41 Collective bargaining agreements		None of our employees are covered by collective bargaining agreements
GRI 102: General Disclosures 2016	102-42 Identifying and selecting stakeholders	Stakeholder engagement	
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	Stakeholder engagement	

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Reporting practice			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 102: General Disclosures 2016	102-45 Entities included in the consolidated financial statements	Financial overview	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	Our material topics	
GRI 102: General Disclosures 2016	102-47 List of material topics	Our material topics	
GRI 102: General Disclosures 2016	102-48 Restatements of information	Climate risk data	Explanatory notes are included in all cases that data have been restated.
GRI 102: General Disclosures 2016	102-49 Changes in 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 Claims of 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	This table	
GRI 102: General Disclosures 2016	102-56 External assurance	Assurance	
Economic performance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Our material topics	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Who we are Business conduct and ethics Stakeholder engagement	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Our material topics Business conduct and ethics	

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Economic performance cont.			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial overview	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Climate risk TCFD index	
GRI 201: Economic Performance 2016	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.
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 its Boundary	Our material topics	
GRI 103: Management Approach 2016	103-2 The Management approach and its components	Who we are Business conduct and ethics Climate risk Stakeholder engagement	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Our material topics Business conduct and ethics Climate risk	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate risk data	
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Climate risk data	
GRI 305: Emissions 2016	305-3 Energy indirect (Scope 3) GHG emissions	Climate risk data	
GRI 305: Emissions 2016	305-4 GHG emissions intensity Environment	Climate risk data	
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Climate risk data	
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	Climate risk data	We do not report on the production of ozone-depleting substances as this is not material to ERM.
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Climate risk data	We do not separately report on nitrogen oxides, sulfur oxides or other air emissions as these are part of our greenhouse gas emissions.

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Environmental compliance			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Our material topics	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Who we are Business conduct and ethics Climate risk Stakeholder engagement	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Who we are Business conduct and ethics Climate risk Science-based targets	
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Business conduct and ethics	
Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Our material topics Who we are	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Business conduct and ethics Our people Stakeholder engagement	
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	Our material topics Business conduct and ethics Our people	
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	Our people	ERM complies with local legislation when it comes to providing benefits to all our employees, whether they are full time, part time or temporary.

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

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Training and education cont.			
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	Our people	
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 equal opportunity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Our 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 Who we are Business conduct and ethics Our people	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and 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 FY20, the United Kingdom-based Board of Directors consisted of 9 members, all of Caucasian descent. The 11 members of the Executive Committee are all of Caucasian descent, and there was one vacant role.
Socioeconomic compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Our material topics	
GRI 103: Management Approach 2016	103-2 The management approach and its components	Who we are Business conduct and ethics Climate risk	

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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 Our material topics Business conduct and ethics Climate risk	
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Business conduct and ethics	