

SUSTAINABILITY REPORT 2024

# Sustainability performance data Supplement

# Performance data



We report on key GRI-aligned key performance indicators aligned to core programs and additional data of interest to our stakeholders. Consistent with best practice, our greenhouse gas emissions and selected data related to our people and health and safety have been assured by a third-party.

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### People data

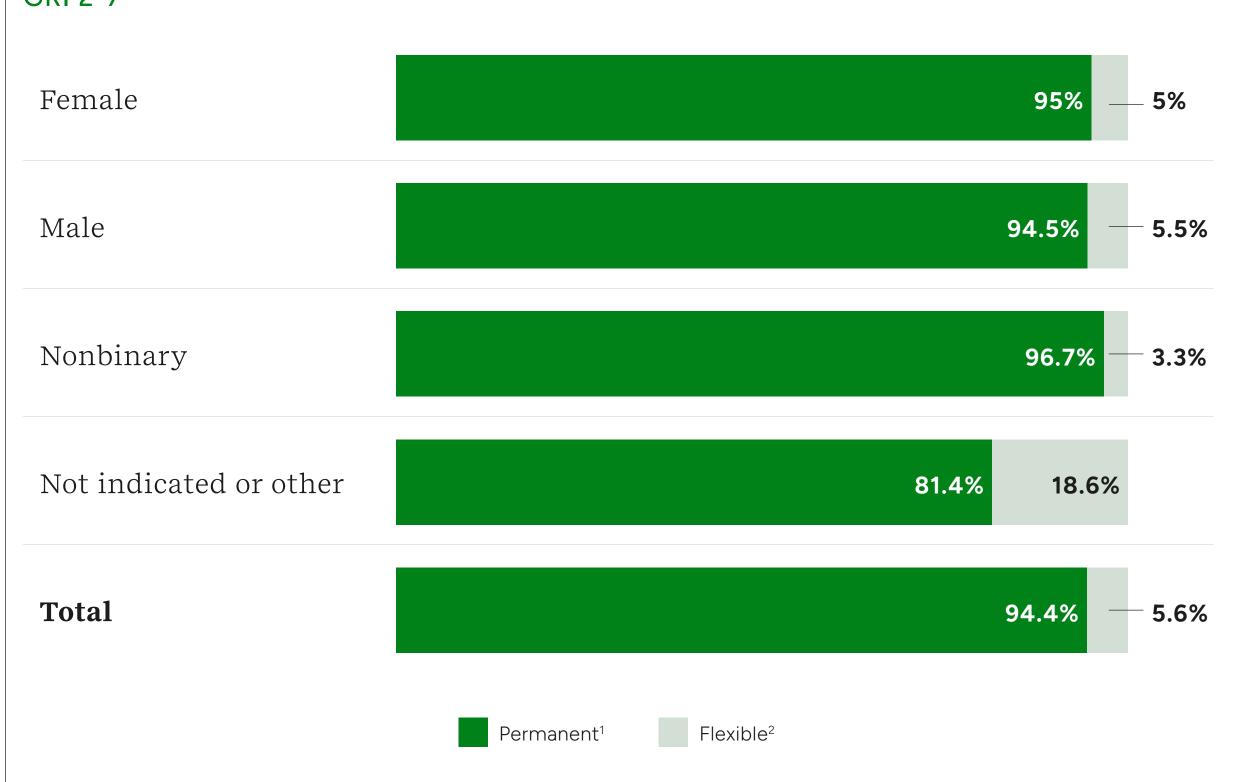
Data presented here supports the <u>People</u> section of this report.

### Employees by employment contract, by gender FY24

**GRI 2-7** 

Gender	Permanent <sup>1</sup>	Flexible <sup>2</sup>	Total
Female	3,765	200	3,965
Male	3,530	206	3,736
Nonbinary	29	1	30
Not indicated or other	171	39	210
Total	7,495	446	7,941

# Employees by employment contract, by gender FY24 GRI 2-7



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<sup>&</sup>lt;sup>2</sup> Flexible includes all employees who have an Employee Type of Fixed Term, Casual or Intern.

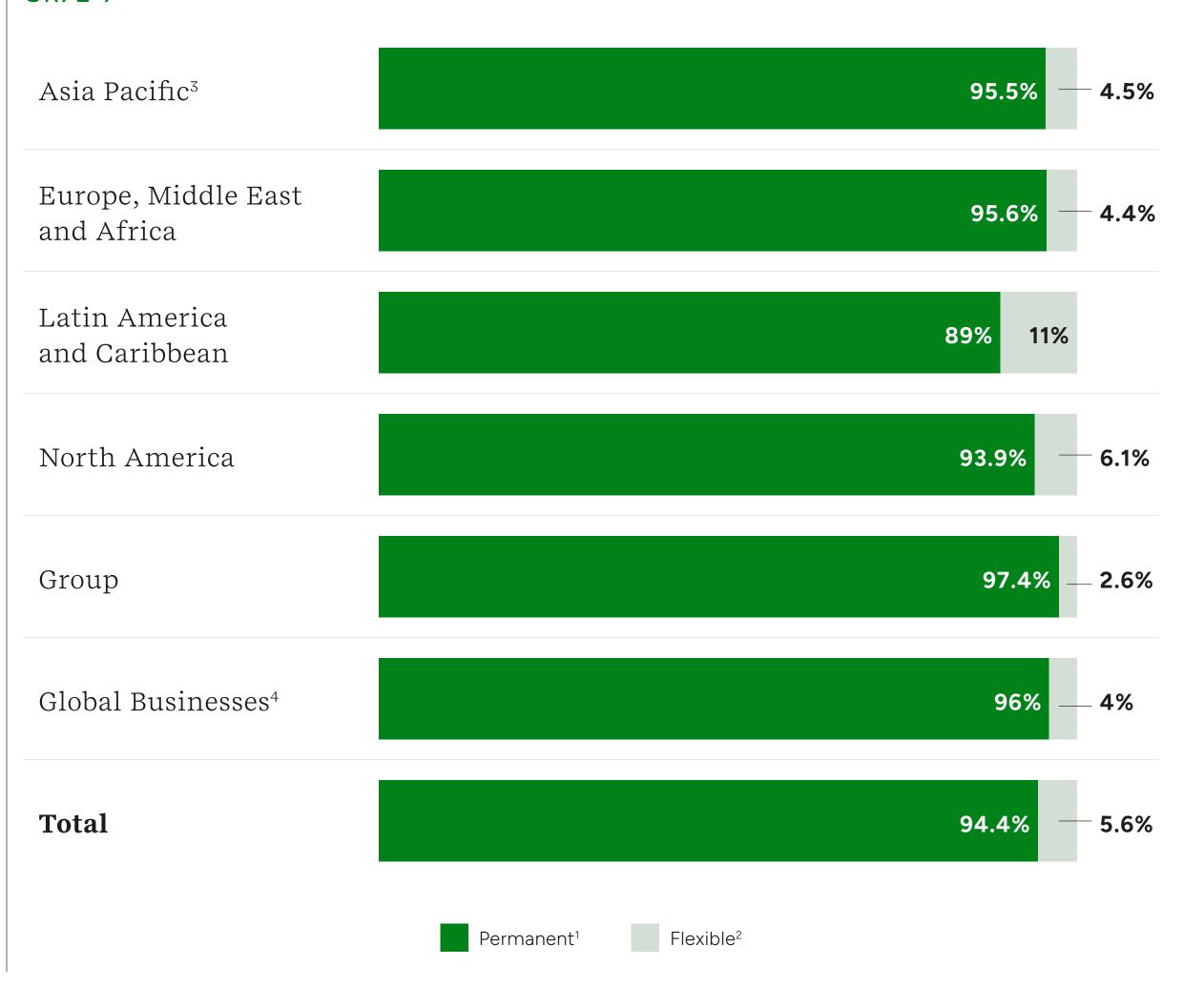


<sup>&</sup>lt;sup>1</sup> Permanent refers to employees who have an Employee Type of Permanent/Regular.

### Employees by employment contract, by region FY24 GRI 2-7

Region	Permanent <sup>1</sup>	Flexible <sup>2</sup>	Total
Asia Pacific³	1,250	59	1,309
Europe, Middle East and Africa	1,959	90	2,049
Latin America and Caribbean	772	95	867
North America	2,667	172	2,839
Group	339	9	348
Global Businesses <sup>4</sup>	508	21	529
Total	7,495	446	7,941

### Employees by employment contract, by region FY24 GRI 2-7





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<sup>&</sup>lt;sup>1</sup> Permanent refers to employees who have an Employee Type of Permanent/Regular.

<sup>&</sup>lt;sup>2</sup> Flexible includes all employees who have an Employee Type of Fixed Term, Casual or Intern.

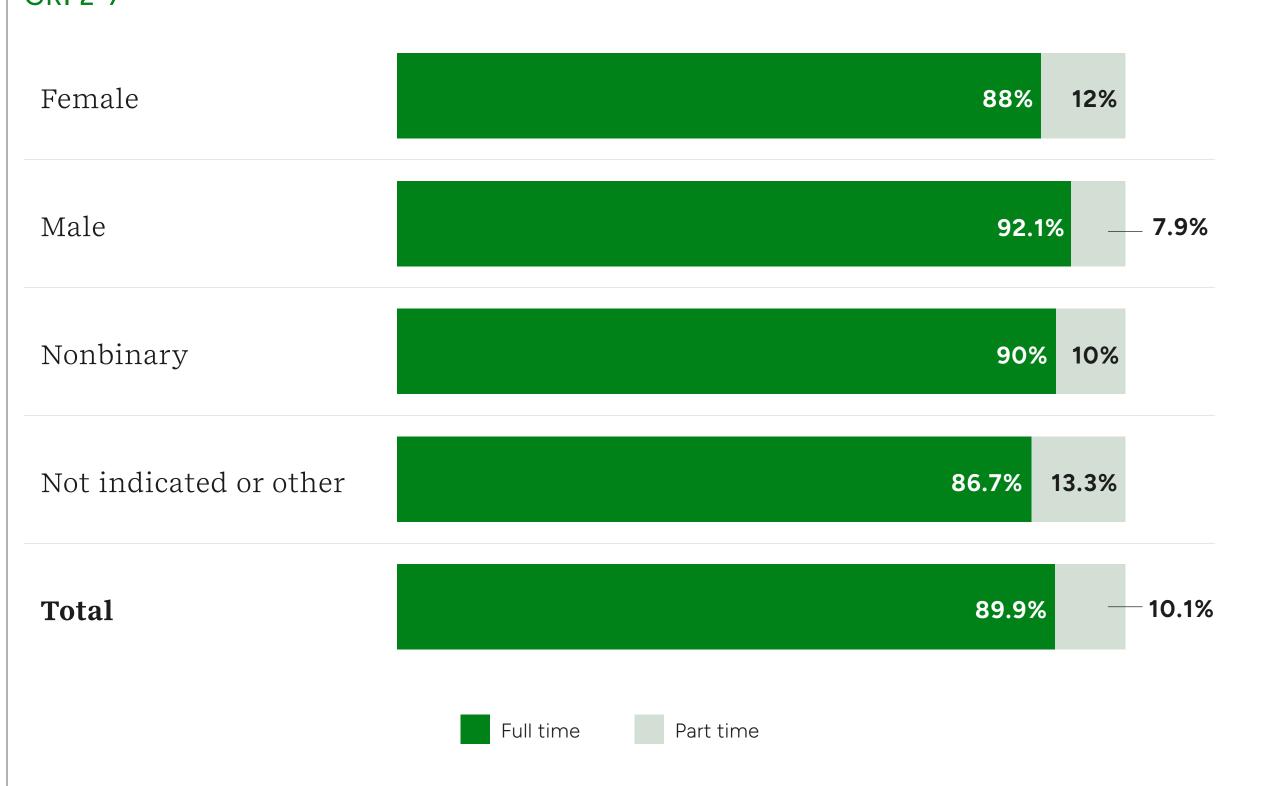
<sup>&</sup>lt;sup>3</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>4</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.

# Employees, by employment type, by gender FY24 GRI 2-7

Gender	Full time	Part time	Total
Female	3,488	477	3,965
Male	3,439	297	3,736
Nonbinary	27	3	30
Not indicated or other	182	28	210
Total	7,136	805	7,941

# Employees, by employment type, by gender FY24 GRI 2-7



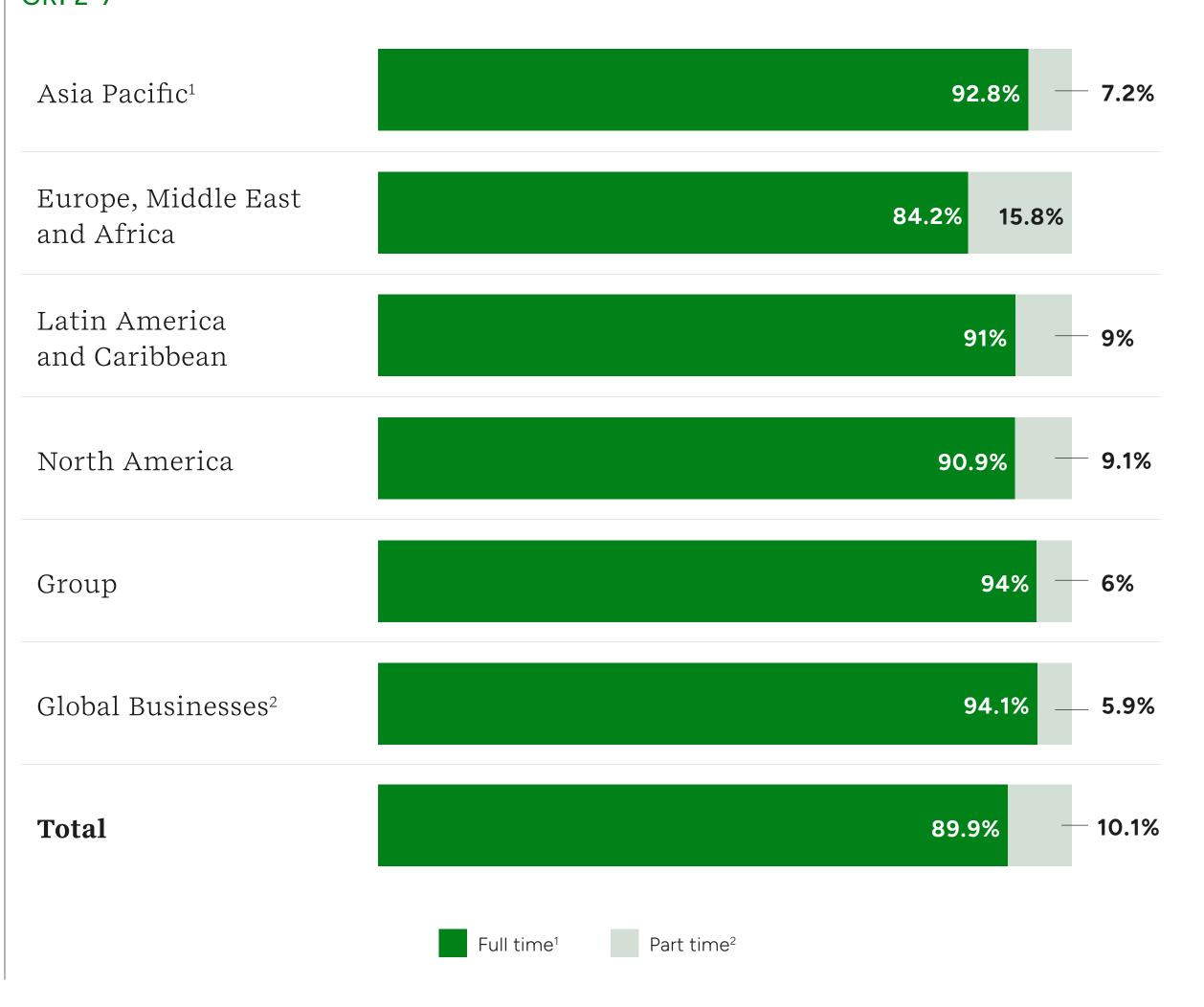


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# Employees, by employment type, by region FY24 GRI 2-7

Region	Full time	Part time	Total
Asia Pacific¹	1,215	94	1,309
Europe, Middle East and Africa	1,726	323	2,049
Latin America and Caribbean	789	78	867
North America	2,581	258	2,839
Group	327	21	348
Global Businesses <sup>2</sup>	498	31	529
Total	7,136	805	7,941

# Employees, by employment type, by region FY24 GRI 2-7



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<sup>&</sup>lt;sup>1</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>2</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.

#### New hires, by gender FY24<sup>1, 2</sup>

GRI 401-1

Gender	Total number	Rate
Female	623	16.4%
Male	577	16.2%
Nonbinary	5	18.0%
Not indicated or other	79	57.0%
Total	1,284	17.1%

GRI 401-1

Age	Total number
Under 30	557
30-50	620
Over 50	107
Not indicated or other	0
Total	1,284

#### New hires, by region FY24<sup>1, 2</sup>

GRI 401-1

Region	Total number	Rate
Asia Pacific⁴	271	22.1%
Europe, Middle East and Africa	279	14.0%
Latin America and Caribbean	100	12.8%
North America	499	18.8%
Group	38	11.2%
Global Businesses <sup>5</sup>	97	18.0%
Total	1,284	17.1%

<sup>&</sup>lt;sup>5</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.



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New hires, by age group FY24<sup>1, 2, 3</sup>

<sup>&</sup>lt;sup>1</sup> Permanent hires, including acquisition hires.

<sup>&</sup>lt;sup>2</sup> Rates calculated using average number of permanent employees in the reporting period.

<sup>&</sup>lt;sup>3</sup> ERM's systems cannot currently calculate average headcount by age for Rate calculations.

<sup>&</sup>lt;sup>4</sup> Asia Pacific includes Australia and Asia.

#### Total turnover, by gender FY24<sup>1, 2</sup>

GRI 401-1

Gender	Total number	Rate
Female	668	17.6%
Male	656	18.4%
Nonbinary	5	18.0%
Not indicated or other	38	27.4%
Total	1,367	18.2%

### Total turnover, by region FY24<sup>1, 2</sup>

GRI 401-1

Region	Total number	Rate
Asia Pacific³	246	20.1%
Europe, Middle East and Africa	417	21.0%
Latin America and Caribbean	109	14.0%
North America	470	17.7%
Group	44	12.9%
Global Businesses <sup>4</sup>	81	15.1%
Total	1,367	18.2%

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<sup>&</sup>lt;sup>4</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services & Tech Enablement.



<sup>&</sup>lt;sup>1</sup> Only Permanent employees are inluded in turnover calculations.

<sup>&</sup>lt;sup>2</sup> Turnover rates calculated using average number of permanent employees in the reporting period.

<sup>&</sup>lt;sup>3</sup> Asia Pacific includes Australia & Asia.

### Percentage of employees, by gender FY22 - FY24

GRI 405-1

		FY22			FY23			FY24	
Career level	Female	Male	Not indicated or other	Female	Male	Not indicated or other	Female	Male	Not indicated or other
Executive Committee	18.2%	81.8%	0.0%	14.3%	78.6%	7.1%	21.4%	71.4%	7.1%
Partners	26.5%	72.0%	1.6%	27.7%	70.4%	1.8%	29.0%	69.2%	1.9%
Senior Consultants¹	35.2%	63.1%	1.7%	37.1%	60.4%	2.5%	39.1%	58.9%	2.0%
Consultants <sup>2</sup>	49.6%	47.1%	3.2%	50.5%	45.3%	4.2%	51.5%	44.8%	3.8%
Business enablement³	70.5%	27.4%	2.1%	69.1%	27.8%	3.1%	69.8%	27.9%	2.3%
All employees	48.4%	49.0%	2.6%	49.1%	47.4%	3.5%	49.9%	47.0%	3.0%

#### Percentage of employees, by age group FY24

GRI 405-1

Career level	Under 30	30-50	Over 50	Not indicated or other
Executive Committee	0.0%	14.3%	85.7%	0.0%
Partners	0.3%	52.0%	47.7%	0.0%
Senior Consultants <sup>1</sup>	0.9%	65.1%	34.1%	0.0%
Consultants <sup>2</sup>	44.1%	50.0%	5.9%	0.0%
Business enablement³	15.7%	60.8%	23.4%	0.0%
All employees	27.0%	54.8%	18.2%	0.0%

<sup>&</sup>lt;sup>1</sup> Senior consultants include all consultants at ERM career levels 4, 5 and Technical Directors.



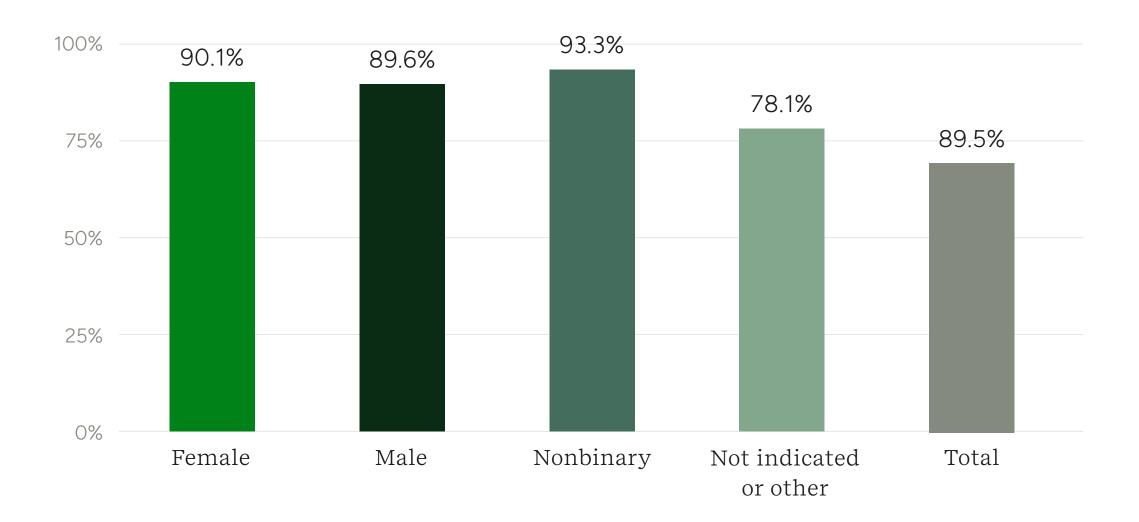
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<sup>&</sup>lt;sup>2</sup> Consultants include all consultants at ERM career level entry to level 3 and CLX.

<sup>&</sup>lt;sup>3</sup> Formerly referred to as professional support.

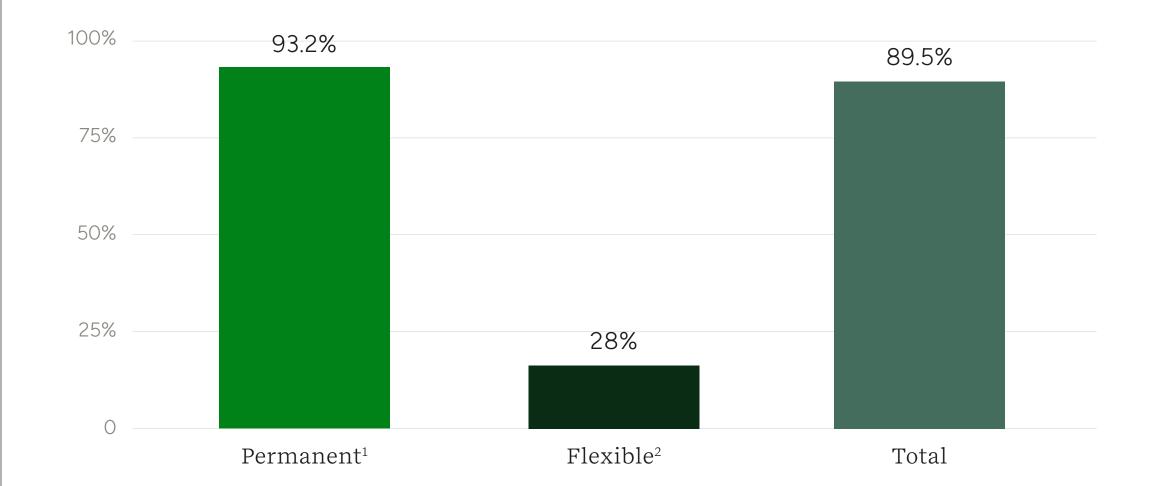
### Percentage of total employees receiving performance and career development reviews, by gender FY24

GRI 404-3



# Percentage of total employees receiving performance and career development reviews, by employment contract FY24

GRI 404-3



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<sup>&</sup>lt;sup>2</sup> Flexible includes all employees who have an Employee Type of Fixed Term, Casual or Intern.

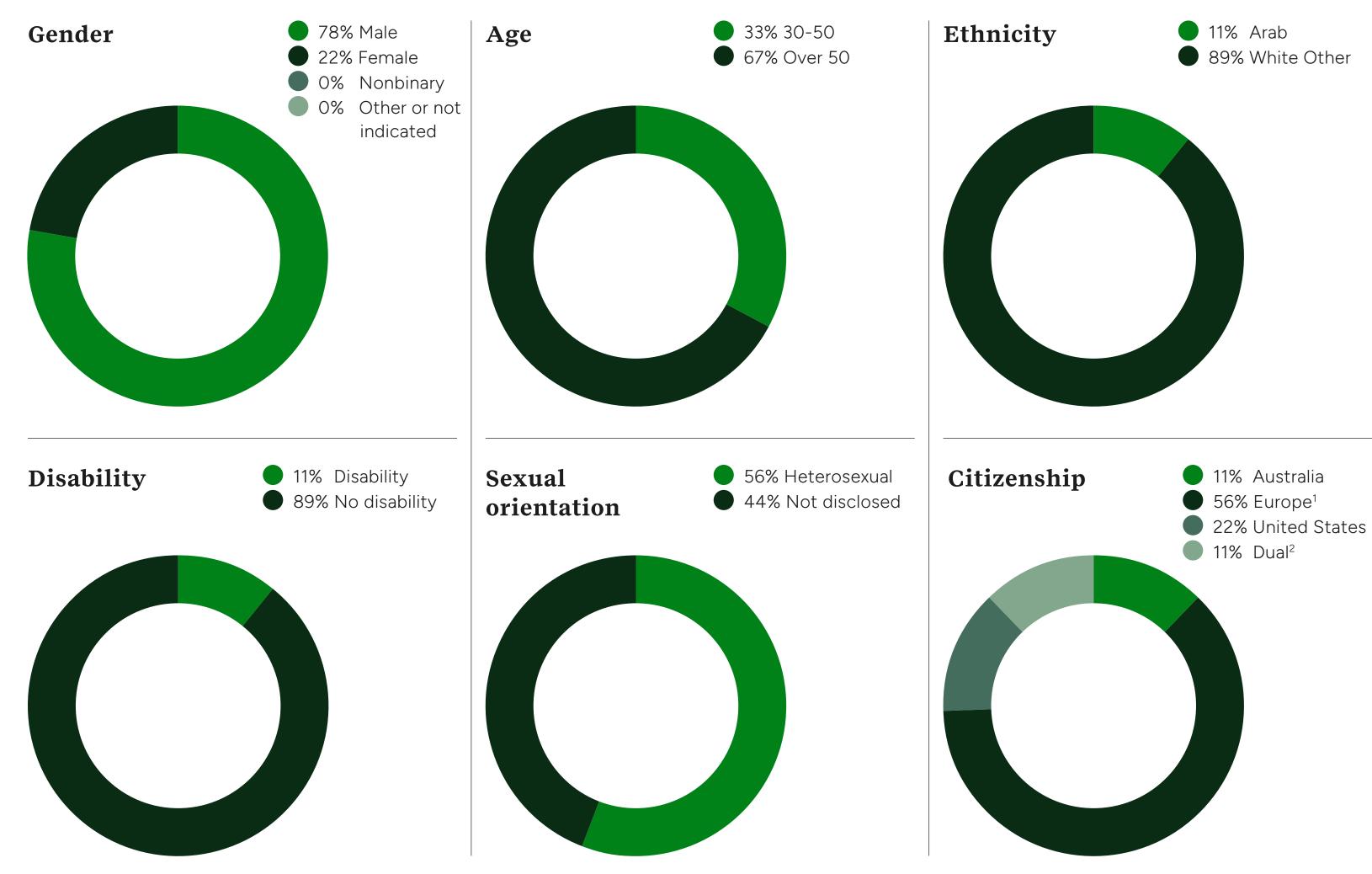


<sup>&</sup>lt;sup>1</sup> Permanent refers to employees who have an Employee Type of Permanent/Regular.

#### Diversity of governance bodies and employees

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GRI 405-1



#### Composition

There are currently nine Directors of the Board comprised of four Non-Executive Directors and five Executive Directors. More details can be found here.

#### **Tenure**

ERM is a privately held company with external investors. Board membership includes non-executive Investor Directors. KKR completed its investment into ERM in October 2021, when TEIGL was incorporated and the Directors of TEIGL were appointed. Of the Executive Directors, David McArthur and Sabine Hoefnagel have been members of the Board since 2021; Tim Strawn and Tom Reichert joined the Board in 2022; and Susan Angyal joined the board in 2023.

#### **Competencies**

All Directors have experience in the governance of other organizations. Of the Executive Directors, all have professional and technical experience in ESG and sustainability given the nature of ERM's business.

#### **Stakeholders**

The Board collectively and all directors individually should foster effective stakeholder relationships aligned to the ERM Purpose and strategy, including with employees, customers, suppliers, external communities where it operates, regulators and government bodies – and have due regard to their views when making decisions. The Board develops and promotes the ERM purpose and ensures, through its decisions and actions, that the values, strategy and culture of the Group align with that purpose, to generate long-term sustainable value.

<sup>1</sup> Germany, Italy, Netherlands and Spain. <sup>2</sup> United Kingdom and United States.

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### Training data

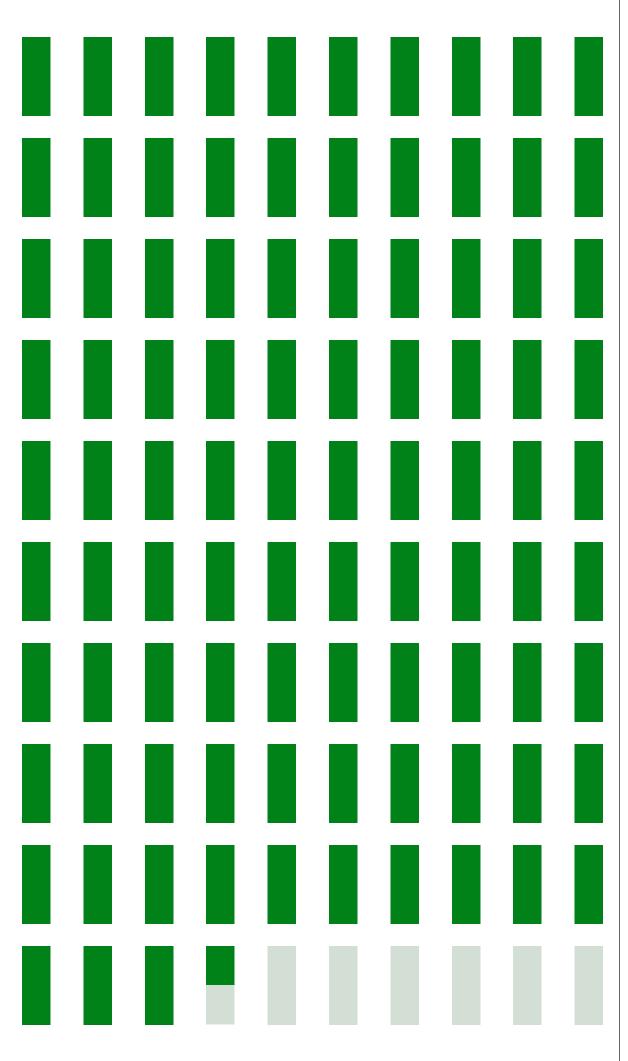
Data presented here supports the <u>People</u> section of this report.

#### New starter training, FY24

Percentage of new hires completing mandatory business conduct and ethics suite of training between the dates of April 1 2023 and March 31 2024.

Includes the following topics:

- Code of Business Conduct and Ethics
- Anti-Bribery/Corruption
- Cyber Security
- Data Privacy
- Anti-Money Laundering and Trade Sanctions

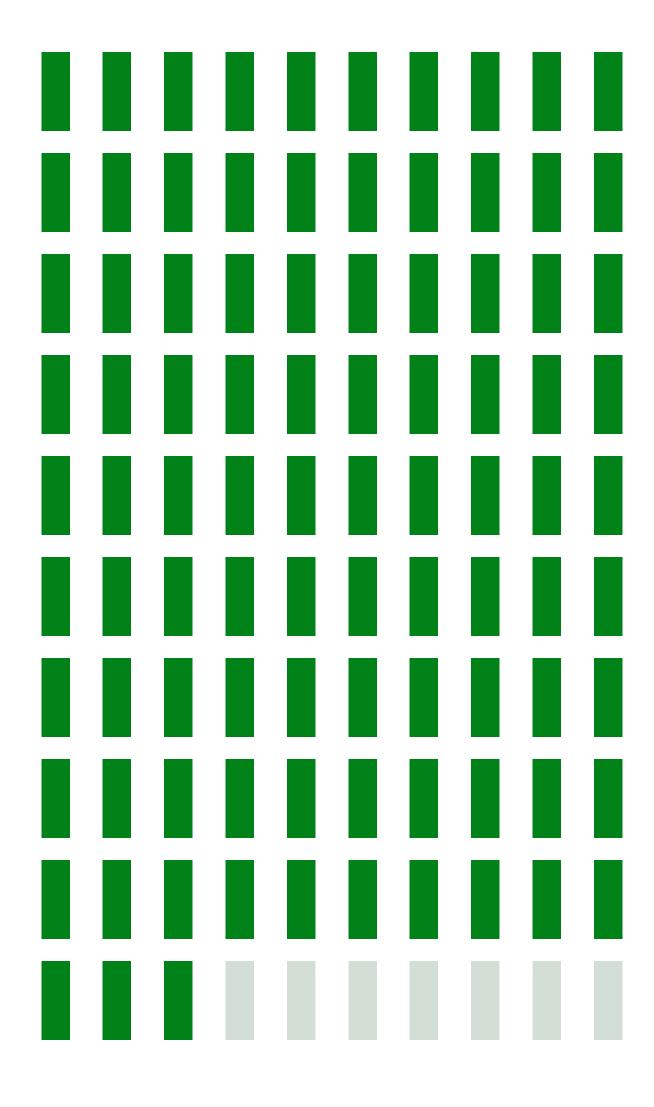


#### Refresher training, FY24

Percentage completion of required refresher training between the dates of April 1 2023 and March 31 2024.

Includes the following topics:

- Driver Training
- Global Travel Acknowledgement Training



93.5% Completed

6.5% Not completed

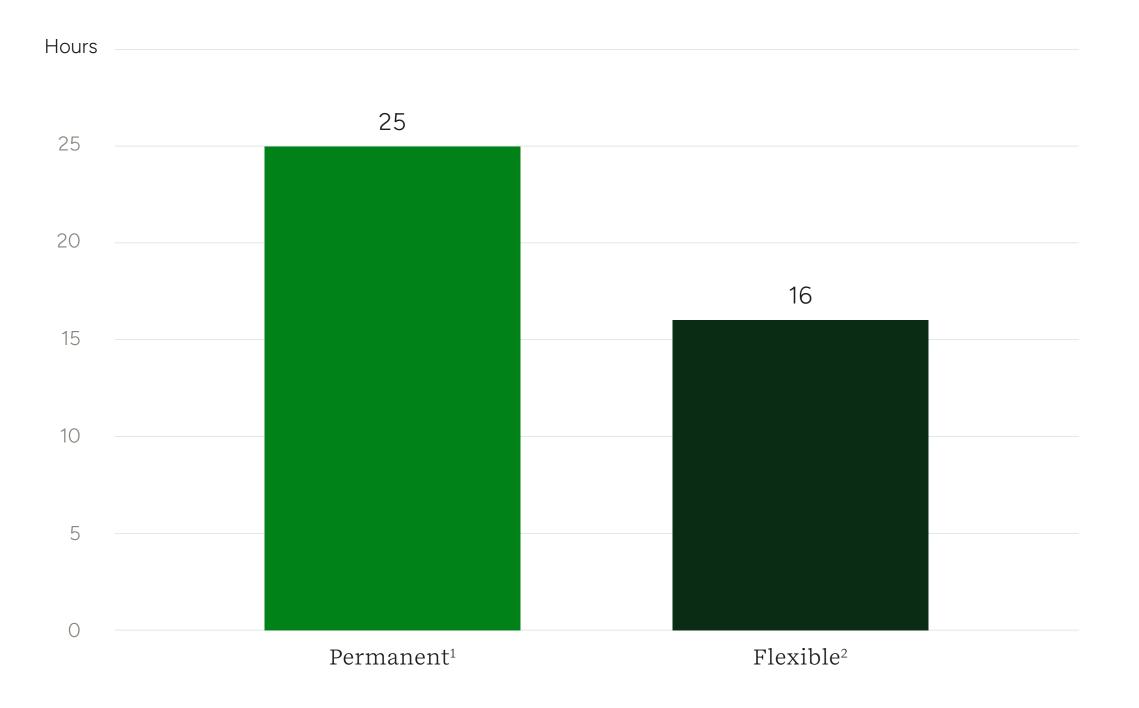
93% Completed

7% Not completed



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# Average hours of training per year per employee, by employment contract FY24 GRI 404-1



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<sup>&</sup>lt;sup>2</sup> Flexible includes all employees who have an Employee Type of Fixed Term, Casual or Intern.



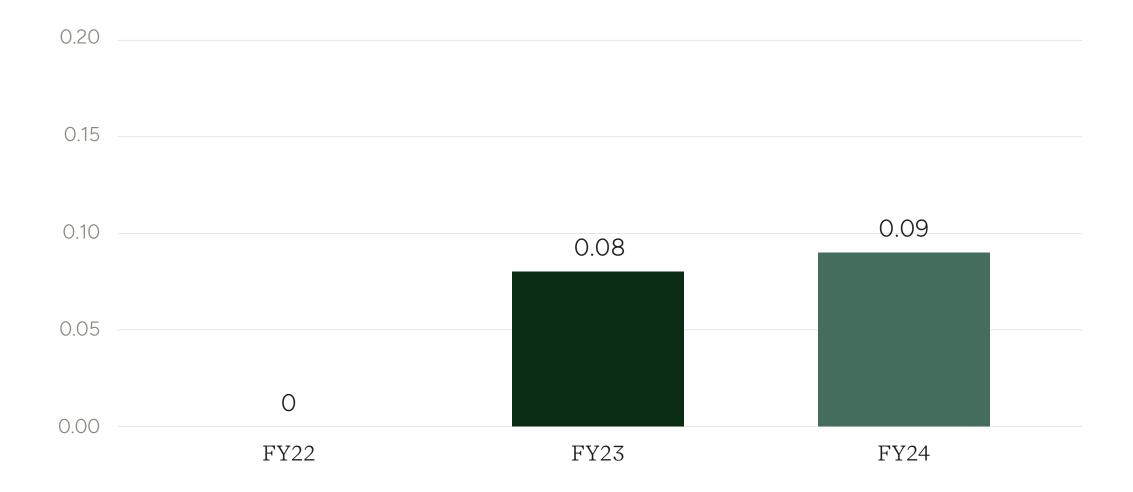
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<sup>&</sup>lt;sup>1</sup> Permanent refers to employees who have an Employee Type of Permanent/Regular.

### Health & safety data

Data presented here supports the <u>Health & safety</u> section of this report.

#### Days away from work case (DAWC) rate FY22 - FY24<sup>1, 2</sup>



<sup>&</sup>lt;sup>1</sup> Days away from work cases (DAWC) rate tracks any work-related injuries or illness cases that result in the injured/ill worker being unable to work for 1 or more days following the event. ERM tracks this metric for our sustainability targets and goals.

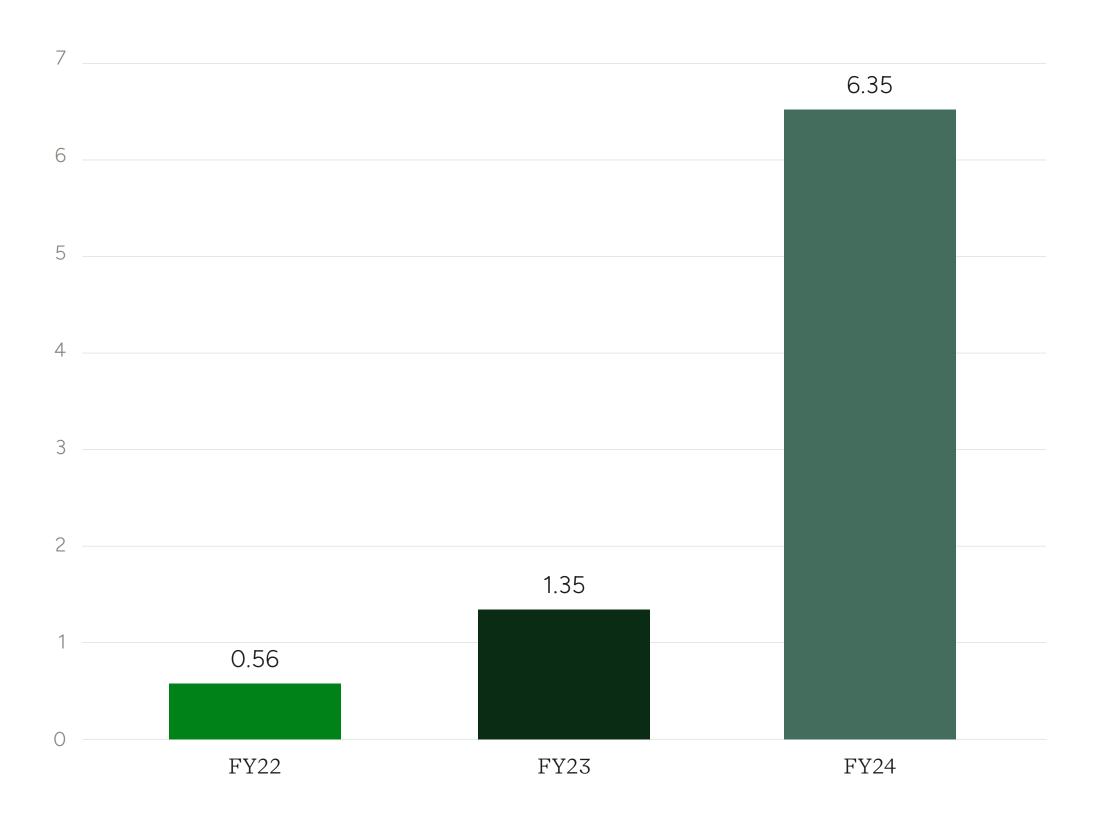
<sup>2</sup> FY23 data updated due to reclassification of a recordable/lost time injury after the reporting period ended.



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### **Severity rate FY22 - FY24**<sup>1, 2, 3, 4</sup>

GRI 403-9



# Severity rate, by region FY22 - FY24<sup>1, 2, 3, 4</sup> GRI 403-9

Region	FY22	FY23	FY24
Asia Pacific <sup>5</sup>	3.49	3.99	0.65
Europe, Middle East and Africa	0.00	0.85	0.06
Latin America and Caribbean	0.00	5.04	26.67
North America	0.00	0.00	7.98
Global Businesses <sup>6</sup>	0.00	0.00	0.00
Group	0.00	0.00	0.00
Total	0.56	1.35	6.35

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**ERM** 

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<sup>&</sup>lt;sup>1</sup> Data includes ERM employees only.

<sup>&</sup>lt;sup>2</sup> Severity rate is the total number of days away from work and restricted-duty days multiplied by 200,000 (with 200,000 hours equivalent to 100 employees working a 40-hour week for 50 weeks of the year) and divided by the total number of hours worked by all employees.

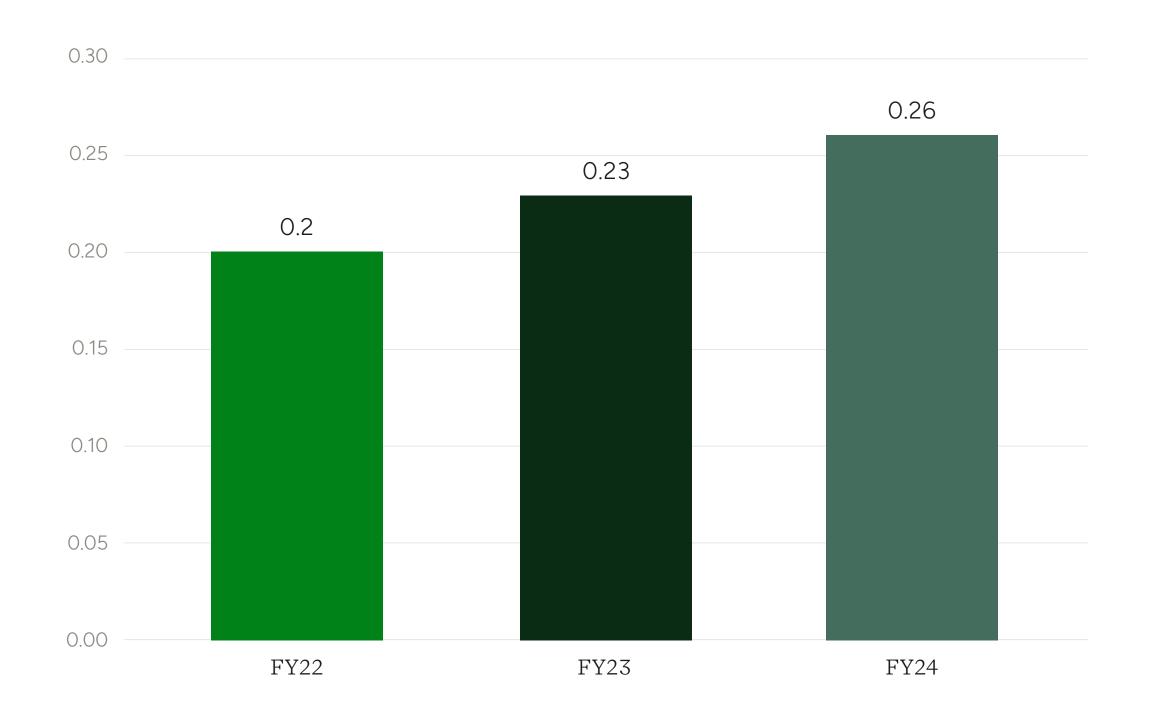
<sup>&</sup>lt;sup>3</sup> Severity rates can vary due to the number of hours worked, and the severity rate can be highly influenced by a single work-related injury or illness.

<sup>&</sup>lt;sup>4</sup> FY23 data updated due to reclassification of a recordable/lost time injury after the reporting period ended.

<sup>&</sup>lt;sup>5</sup> Asia Pacific includes Australia and Asia.

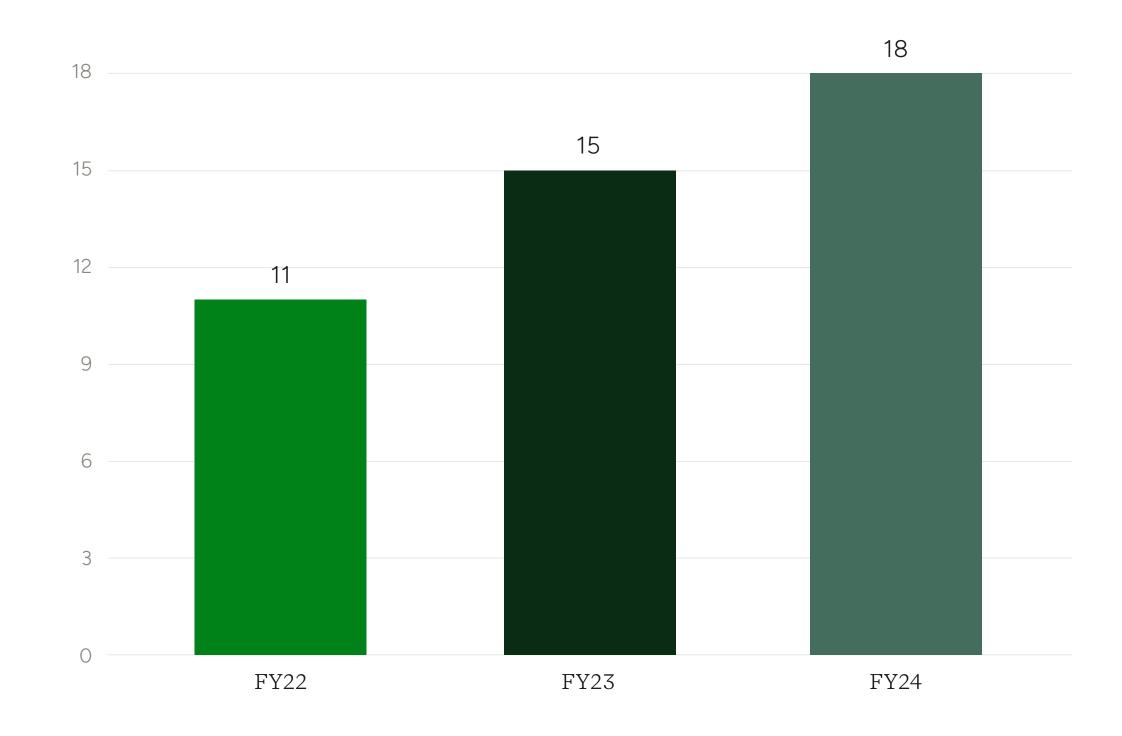
<sup>&</sup>lt;sup>6</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.

# Total recordable incident rate (TRIR) FY22 - FY24<sup>1, 2, 3</sup> GRI 403-9, GRI 403-10



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# Number of recordable incidents FY22 - FY24<sup>1, 3</sup> GRI 403-9, GRI 403-10



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<sup>&</sup>lt;sup>1</sup> Data includes ERM employees only.

<sup>&</sup>lt;sup>2</sup> Total Recordable Incident Rate (TRIR) is the number of recordable injuries and illnesses multiplied by 200,000 (with 200,000 hours equivalent to 100 employees working a 40-hour week for 50 weeks of the year) and divided by the total number of hours worked by all employees.

<sup>&</sup>lt;sup>3</sup> FY23 data updated due to reclassification of a recordable/lost time injury after the reporting period ended.

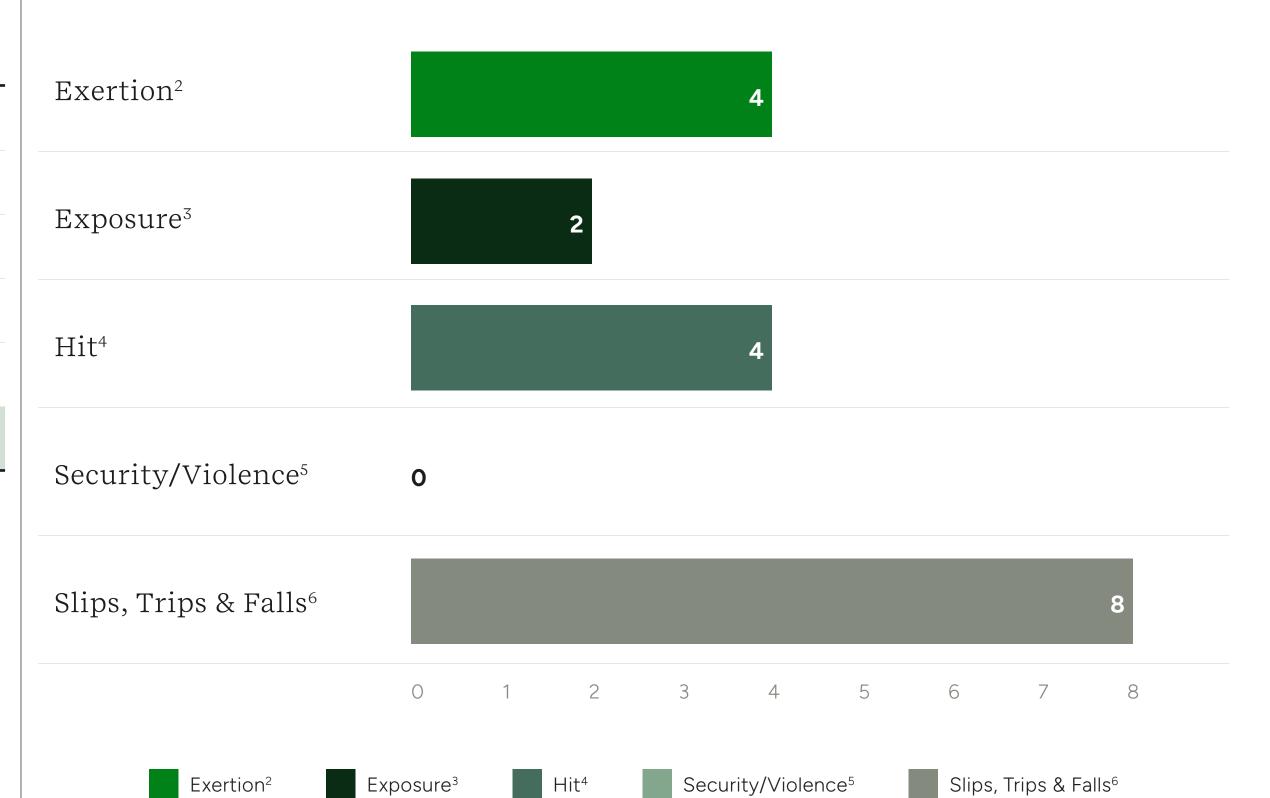
# Number of recordable incidents, by type FY22 - FY24<sup>1</sup> GRI 403-9

Category	FY22	FY23	FY24
Exertion <sup>2</sup>	2	6	4
Exposure <sup>3</sup>	3	3	2
Hit <sup>4</sup>	5	3	4
Security/Violence <sup>5</sup>	Ο	Ο	Ο
Slips, Trips & Falls <sup>6</sup>	1	3	8
Total	11	15	18

#### <sup>1</sup> FY23 data updated due to reclassification of a recordable/lost time injury after the reporting period ended.

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# Number of recordable incidents, by type FY24 GRI 403-9



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<sup>&</sup>lt;sup>2</sup> Includes ergonomic (office or field) and fatigue.

<sup>&</sup>lt;sup>3</sup> Includes chemical and environmental exposures.

<sup>&</sup>lt;sup>4</sup> Includes hit by and against.

<sup>&</sup>lt;sup>5</sup> Includes aggression/threats towards personnel.

<sup>&</sup>lt;sup>6</sup> Includes falls on stairs, falls to lower levels, falls from height, falls on the same level, and slip/trips from stairs.

### **Number of LIFE Impacting events FY24**<sup>1, 2, 3, 4</sup>

GRI 403-9, GRI 403-10

Category	FY24
Fatal events	Ο
Life-impacting events	0
Total	0

#### Fatality rate FY24<sup>1, 4, 5</sup>

GRI 403-9, GRI 403-10

Category	FY24
Fatality rate	0
Total	0

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**ERM** 

<sup>&</sup>lt;sup>1</sup> Data includes ERM employees only.

<sup>&</sup>lt;sup>2</sup> LIFE (acronym) - "Life Impacting or Fatal Events"

<sup>&</sup>lt;sup>3</sup> Life-impacting events are defined as any work-related injury/illness resulting in a permenent partial and/or permanent total disability.

<sup>&</sup>lt;sup>4</sup> A Fatal event is defined as any work-related injury/illness that results in a fatality.

<sup>&</sup>lt;sup>5</sup> Fatality Rate is the number of fatalities as a result of work-related injuries or illnesses multiplied by 200,000 (with 200,000 hours equivalent to 100 employees working a 40-hour week for 50 weeks of the year) and divided by the total number of hours worked by all employees

#### **Subcontractors injury and illness FY22 - FY24**<sup>1, 2</sup>

GRI 403-9, GRI 403-10

Category	FY22	FY23	FY24
Fatalities (injuries/illnesses)			0
Life-Impacting (injuries/illnesses)			Ο
Recordable injuries	11	10	5
Total injury/illness incidents <sup>2</sup>	35	33	35
Near miss	30	28	25
Total	76	71	65

#### Safety AT ERM Score FY22 - FY24<sup>1</sup>

GRI 403-5

Region	FY22	FY23	FY24
Asia Pacific²	93.5	76.7	97.9
Europe, Middle East and Africa	84	82.5	91.2
Latin America and Caribbean	92	92.5	85.3
North America	83.0	88.0	82.7
Global Businesses <sup>3, 4</sup>	75.7	50.5	26.8
Global score <sup>5</sup>	85.5	84.7	88.2

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<sup>&</sup>lt;sup>1</sup> Data includes subcontractor workers only. A subcontractor for ERM provides services on an ERM project ultimately for an ERM external client. This includes lower-tier subcontractors.

<sup>&</sup>lt;sup>2</sup> Injury/Illness injuries total includes Recordable Injuries in addition to non-recordable injuries/illnesses.

<sup>&</sup>lt;sup>1</sup> The Safety AT ERM score includes an evalutation of our overall program. The scores are calculated at the business unit level, and the global score is derived by calculating a weighted average of each operational Regional score (weighted based on hours worked). A target of 85 is given to each business unit and a target of 80 for each operational region for FY24. The Global target is 80.

<sup>&</sup>lt;sup>2</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>3</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.

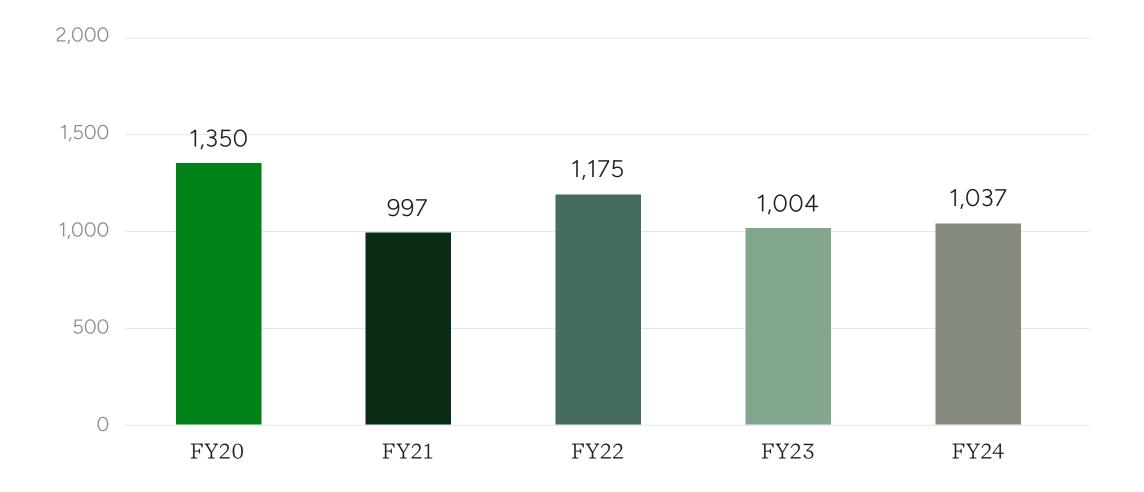
<sup>&</sup>lt;sup>4</sup> For Global Businesses (FY22/23), the maximum scoring potential is 95 instead of 100. Group does not have a goal as they are not considered an operational business unit.

<sup>&</sup>lt;sup>5</sup> The global score does not include Global Businesses or Group performance, only the four main regions.

### Climate data

Data presented here supports the <u>Climate</u> section of this report. See <u>Climate</u> <u>supplement</u> for more information.

# Scope 1 emissions FY20 - FY24 (tCO2e)<sup>1, 2, 3</sup> GRI 305-1



# Scope 1 emissions, by region FY20 - FY24 (tCO2e)<sup>1</sup> GRI 305-1

	Base year Most recent year						
Region	FY20	FY21	FY22	FY23	FY24		
Asia Pacific²	59	54	60	43	44		
Europe Middle East and Africa	572	322	461	407	448		
Latin America and Caribbean	26	14	29	32	43		
North America	693	607	625	510	487		
Global Businesses³	0	0	0	1	2		
Group	0	0	0	11	14		
Total	1,350	997	1,175	1,004	1,037		

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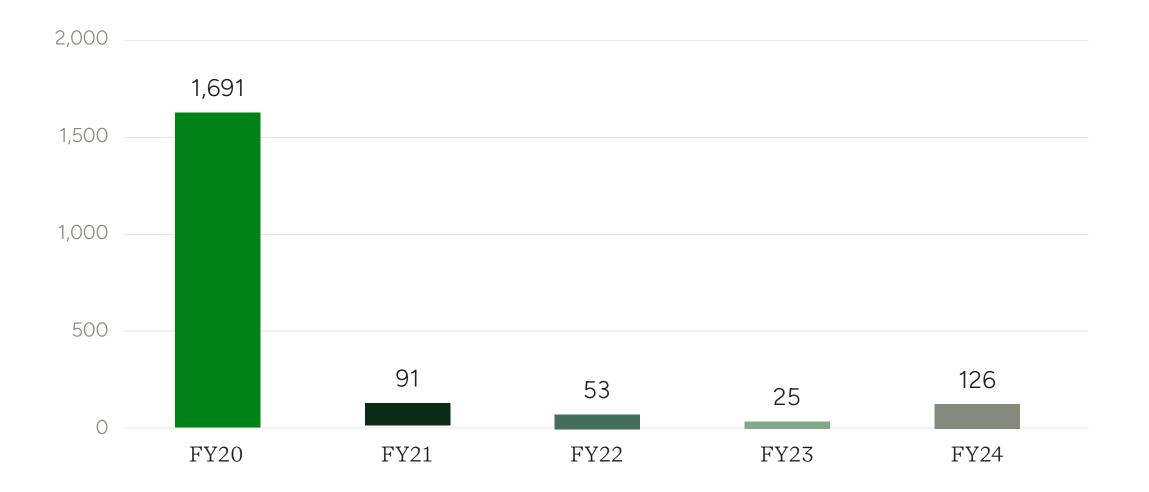
FRM Sustainability Report 2024 SUSTAINABILITY PERFORMANCE DATA

<sup>&</sup>lt;sup>1</sup> Scope 1 includes direct emissions from operations we own or control. This includes emissions from company-owned cars, natural gas and refrigerant gas loss from air conditioning.

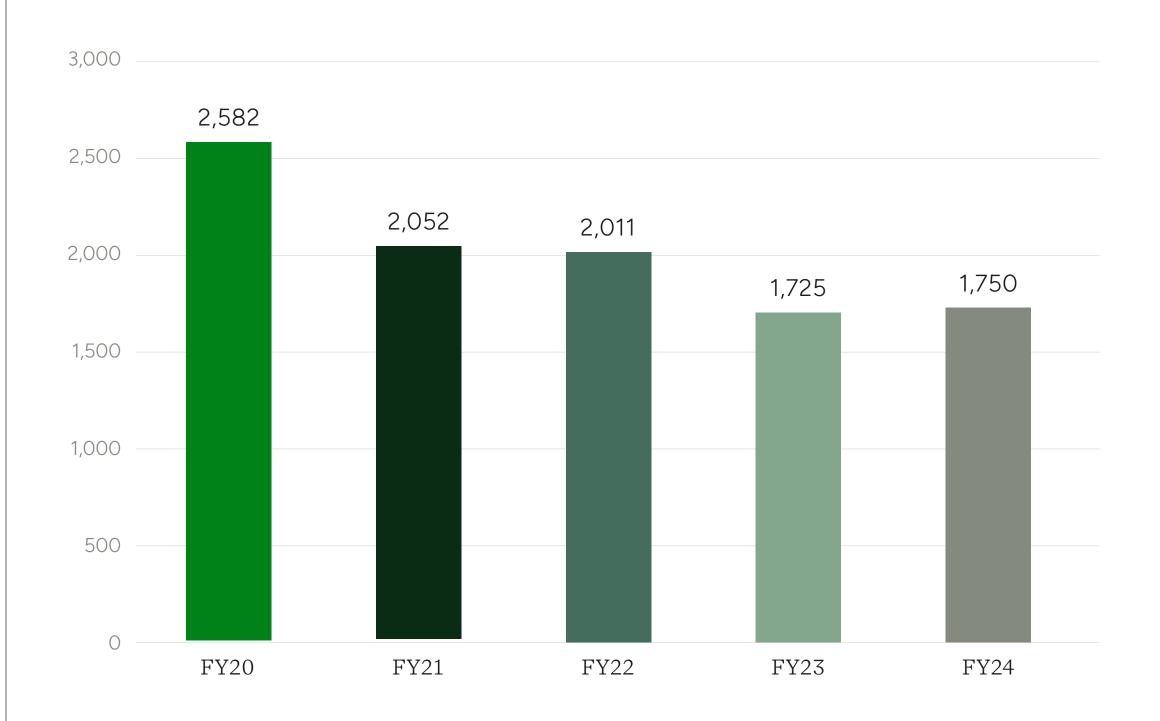
<sup>&</sup>lt;sup>2</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>3</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement. Scope 1 emissions from Global Businesses and Group are included in the data for the ERM region in which employees' home offices are located. In FY24 there are two offices under Global Business in Knoxville (Shelton Group) and Aberdeen (OPEX) reporting air conditioning.

### Scope 2 market-based emissions FY20 - FY24 (tCO2e)<sup>1, 2, 3, 4</sup> GRI 305-2



### Scope 2 location-based emissions FY20 - FY24 (tCO2e)<sup>1, 2, 3, 4</sup> GRI 305-2



FRM Sustainability Report 2024 SUSTAINABILITY PERFORMANCE DATA



<sup>&</sup>lt;sup>1</sup> Scope 2 includes indirect emissions from purchased electricity, steam and battery electric & hybrid company cars.

<sup>&</sup>lt;sup>2</sup> Our Decarbonization Strategy is supported by Energy Attribute Certificates (EACs). Following the market-based method, ERM purchased EAC's against 100% of our residual Scope 2 emissions from electricity.

<sup>&</sup>lt;sup>3</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>4</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement. Scope 2 emissions from Global Businesses and Group are included in the data for the ERM region in which employees' home offices are located. There are two offices under Global Business in Knoxville (Shelton Group) and Aberdeen (OPEX) reporting office energy.

# Scope 2 emissions, by region FY20 - FY24 (tCO2e)<sup>1, 2</sup> GRI 305-2

		Location based						Market based		
	Base year				Most recent year	Base year				Most recent year
Region	FY20	FY21	FY22	FY23	FY24	FY20	FY21	FY22	FY23	FY24
Asia Pacific³	558	443	368	293	355	558	12	2	2	3
Europe Middle East and Africa	527	270	295	298	382	347	4	8	6	102
Latin America and Caribbean	51	45	36	42	42	51	Ο	9	Ο	Ο
North America	1,446	1,294	1,297	1,072	933	736	75	35	17	18
Global Businesses <sup>4</sup>	0	0	15	20	35	0	Ο	0	Ο	Ο
Group <sup>5</sup>	0	Ο	0	Ο	3	0	0	0	Ο	3
Total	2,582	2,052	2,011	1,725	1,750	1,691	91	53	25	126

<sup>&</sup>lt;sup>1</sup> Scope 2 includes indirect emissions from purchased electricity, steam and battery electric & hybrid company cars.

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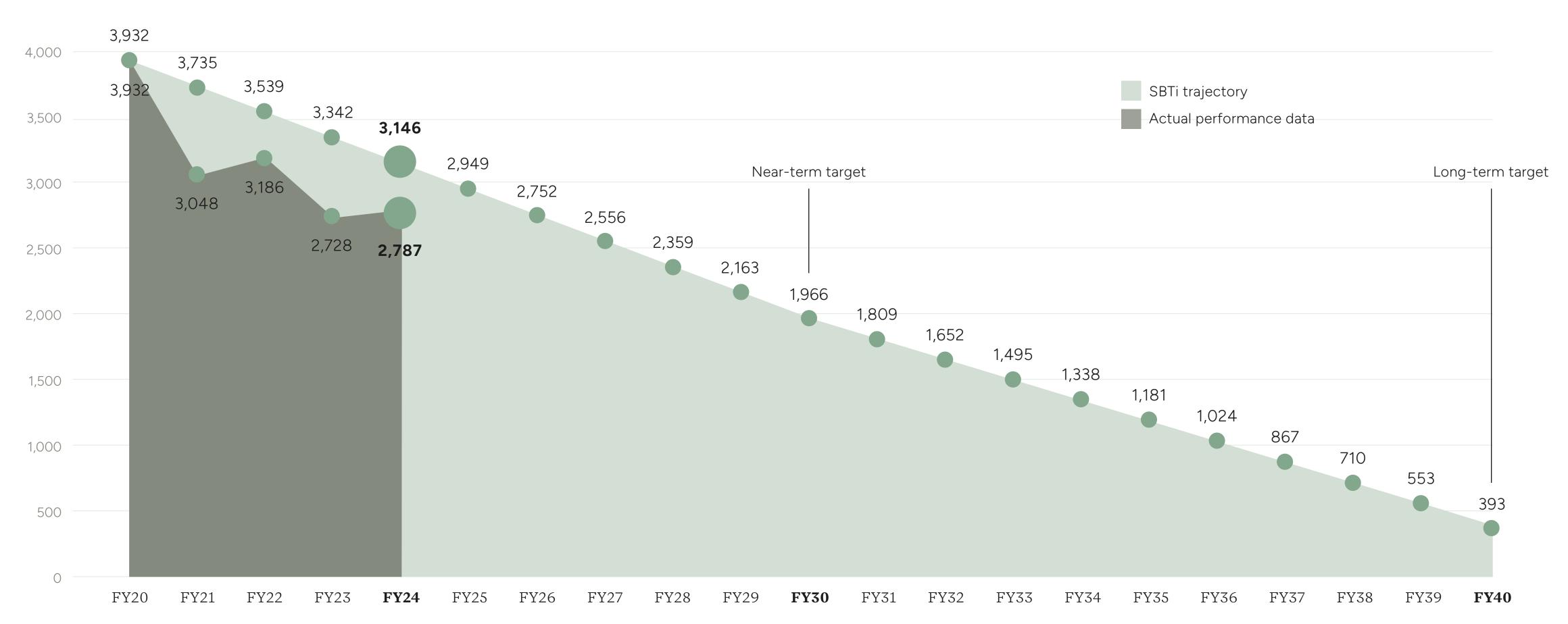
<sup>&</sup>lt;sup>2</sup> Our Decarbonization Strategy is supported by Energy Attribute Certificates (EACs). Following the market-based method, ERM purchased EAC's against 100% of our residual Scope 2 emissions from electricity.

<sup>&</sup>lt;sup>3</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>4</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement. Scope 2 emissions from Global Businesses and Group are included in the data for the ERM region in which employees' home offices are located. There are two offices under Global Business in Knoxville (Shelton Group) and Aberdeen (OPEX) reporting office energy.

<sup>&</sup>lt;sup>5</sup> Electric/hybrid company cars used by Group employee is reported.

Scope 1 & 2 performance against SBTi Net-Zero Standard trajectory FY20 - FY40 (tCO2e)<sup>1,2</sup>



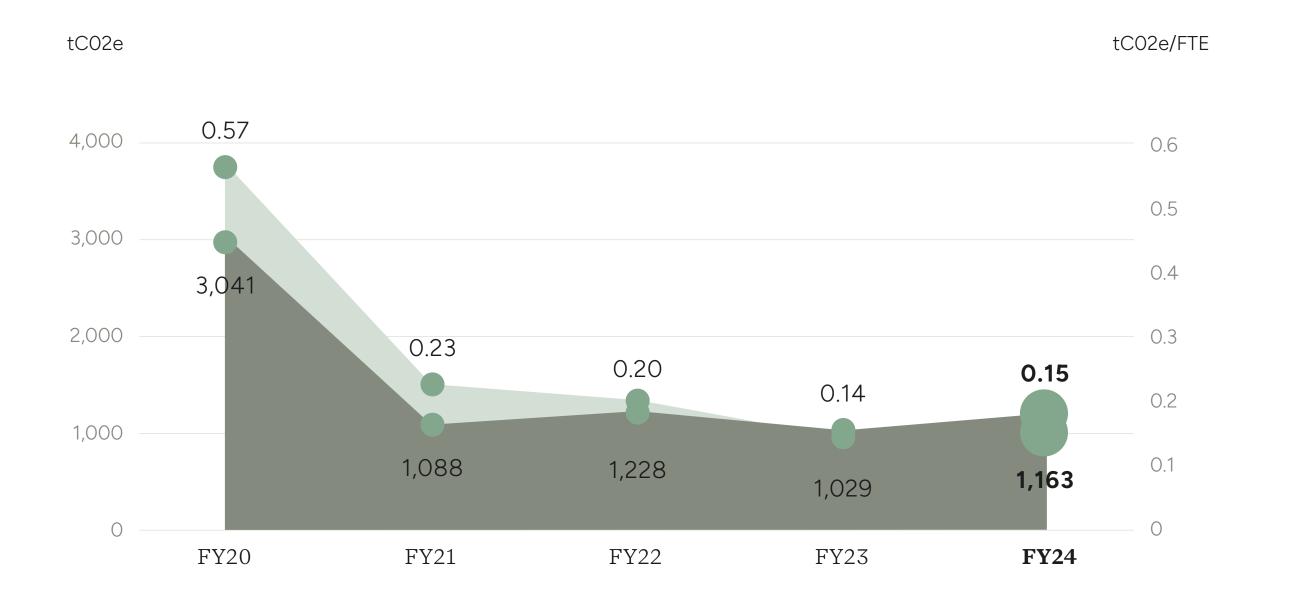
<sup>&</sup>lt;sup>1</sup> ERM's near-term science-based target is to reduce absolute scope 1 and 2 GHG emissions 50% by FY30 from a FY20 base year. ERM's long-term science-based target is to reduce absolute scope 1 and 2 GHG emissions 90% by FY40 from a FY20 base year.

<sup>&</sup>lt;sup>2</sup> Our Scope 2 target is location based. In addition to this, we have a renewable energy target to increase active annual sourcing of renewable electricity from 99% in FY23 to 100% by FY30.



SUSTAINABILITY PERFORMANCE DATA

#### Scope 1 & 2 total emissions and intensity per FTE FY20 - FY24<sup>1, 2, 3</sup>



Scope 1 & 2 intensity per FTE (tCO2e/FTE)

Sustainability Report 2024



SUSTAINABILITY PERFORMANCE DATA

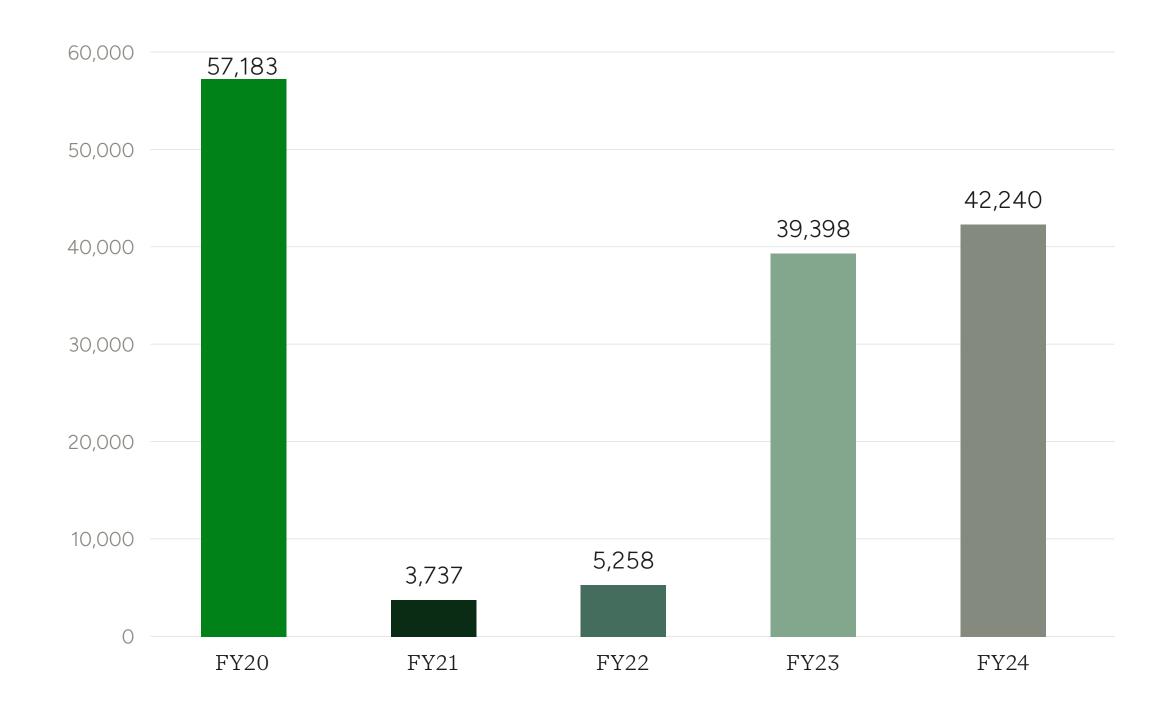
Total Scope 1 & 2 emissions (tCO2e)

<sup>&</sup>lt;sup>1</sup> Scope 1 & 2 GHG emissions normalized by average full-time equivalent employees (FTEs).

<sup>&</sup>lt;sup>2</sup> tCO2e = tonnes of carbon dioxide equivalent.

<sup>&</sup>lt;sup>3</sup> The Scope 2 emissions are market-based emissions.

# Scope 3 emissions FY20 - FY24 (tCO2e)<sup>1, 2</sup> GRI 305-3



<sup>&</sup>lt;sup>1</sup> Scope 3 includes other indirect emissions that occur outside ERM.

# Scope 3 emissions, by region FY20 - FY24 (tCO2e)<sup>1, 2</sup> GRI 305-3

	Base year Most recent year						
Region	FY20	FY21	FY22	FY23	FY24		
Asia Pacific³	5,541	796	918	6,709	6,330		
Europe Middle East and Africa	12,125	417	660	9,244	10,740		
Latin America and Caribbean	3,275	244	296	3,111	3,527		
North America	33,950	2,193	3,209	18,626	20,536		
Global Businesses <sup>4</sup>	1,251	40	160	1,260	655		
Group	1,040	47	15	448	451		
Total	57,183	3,737	5,258	39,398	42,240		

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FRM Sustainability Report 2024 SUSTAINABILITY PERFORMANCE DATA

<sup>&</sup>lt;sup>2</sup> Our Scope 3 profile has been improved to reflect the well-to-wheel (WTW) emissions from business travel and employee commuting and we have restated historical emissions of these two categories to account WTW emissions. Additionally, we started reporting Category 3 (fuel and energy related activities) from this year.

<sup>&</sup>lt;sup>3</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>4</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.

Scope 3 emissions, by category FY20 - FY24 (tCO2e)<sup>1, 2</sup> GRI 305-3

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	Base year				Most recent year
Category	FY20	FY21	FY22	FY23	FY24
Purchased goods & services	26,634	_	_	25,485	22,117
Capital goods	1,879	_	_	1,599	1,467
Fuel and energy related activities	850	_	_	_	716
Business travel	18,322	3,069	4,705	9,605	14,370
Employee commuting	9,499	668	553	2,709	3,570
Total	57,183	3,737	5,258	39,398	42,240

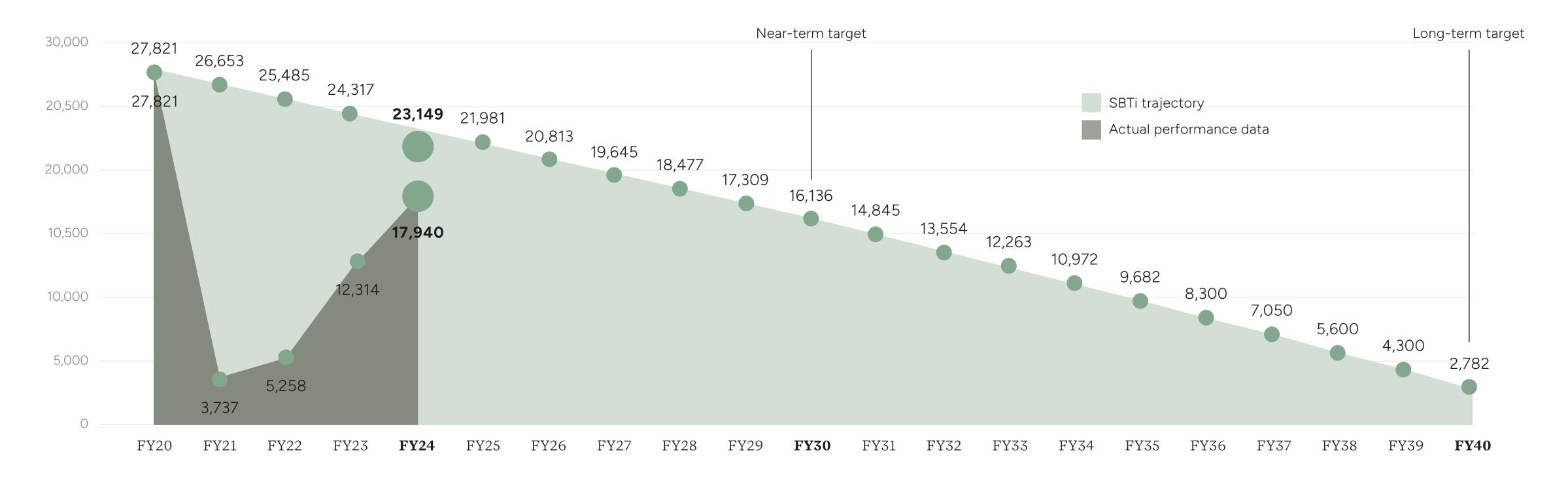
included in Scope 1&2 therefore ERM does not have emissions to report in Category 4 & 8. None of other Scope 3 categories are applicable to ERM.



<sup>&</sup>lt;sup>1</sup> Our Scope 3 inventory includes Category 1,2,3,6 & 7. ERM is reporting Category 3 (fuel and energy related activities) from FY24,the corresponding base year value is also reported. An actual data collection around office waste will be conducted in FY25, further ERM will start reporting emissions from waste.

<sup>&</sup>lt;sup>2</sup> Transportation of subcontractors and goods purchased are included in Category 1 and emissions from ERM rented offices and leased vehicles are

# Scope 3 performance against SBTi Net-Zero Standard trajectory FY20 - FY40 (tCO2e)<sup>1, 2</sup> GRI 305-3



<sup>&</sup>lt;sup>2</sup> In addition to the absolute targets, ERM has set a supplier engagement target that 45% of its suppliers by emissions covering purchased goods and services will have science-based targets by FY28.

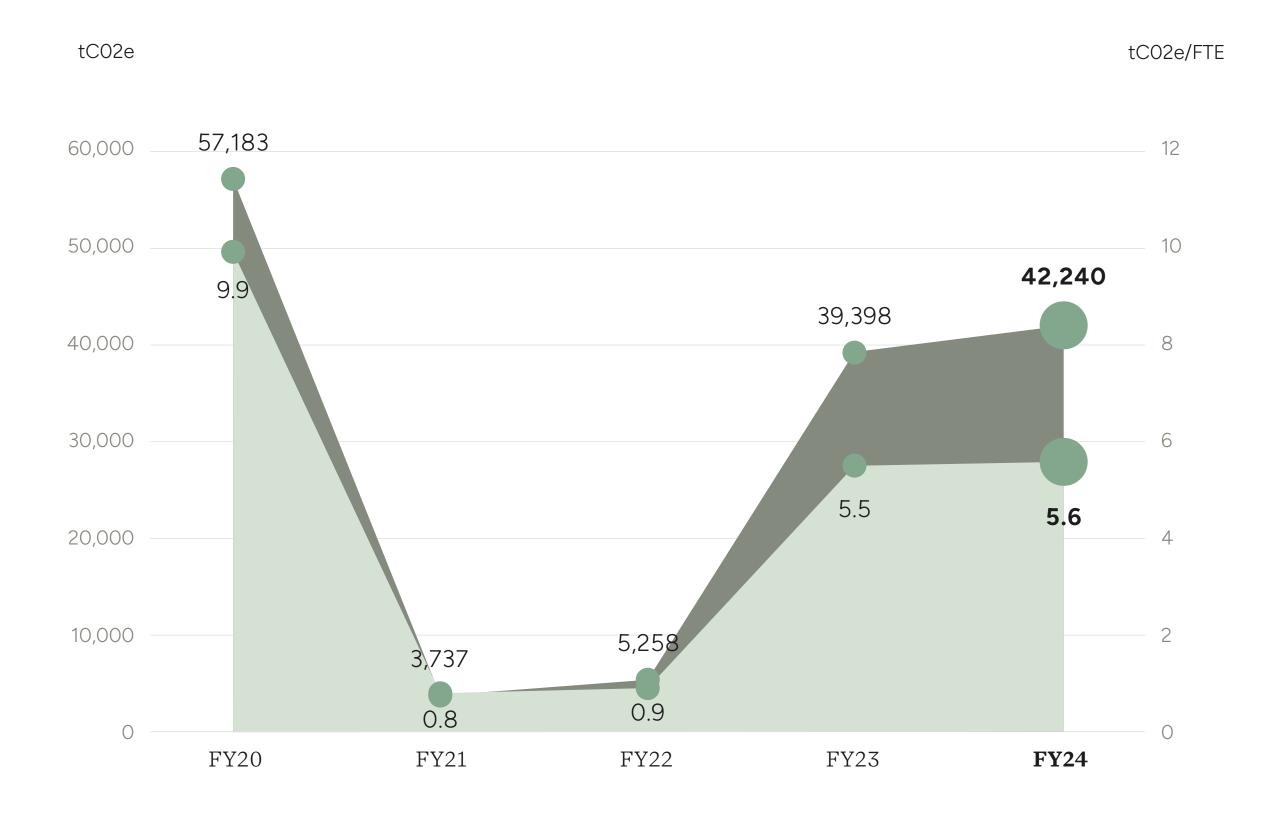


Sustainability Report 2024

SUSTAINABILITY PERFORMANCE DATA

<sup>&</sup>lt;sup>1</sup> ERM's near-term science-based target is to reduce absolute scope 3 GHG emissions from business travel and employee commuting 42% by FY30 from a FY20 base year. ERM's long-term science-based target is to reduce absolute scope 3 GHG emissions from business travel, employee commuting and purchased goods and services 90% by FY40 from a FY20 base year.

# Scope 3 total emissions and intensity per FTE FY20 - FY24<sup>1, 2</sup> GRI 305-4



Scope 3 intensity per FTE (tCO2e/FTE)

Total Scope 3 emissions (tCO2e)

Sustainability Report 2024

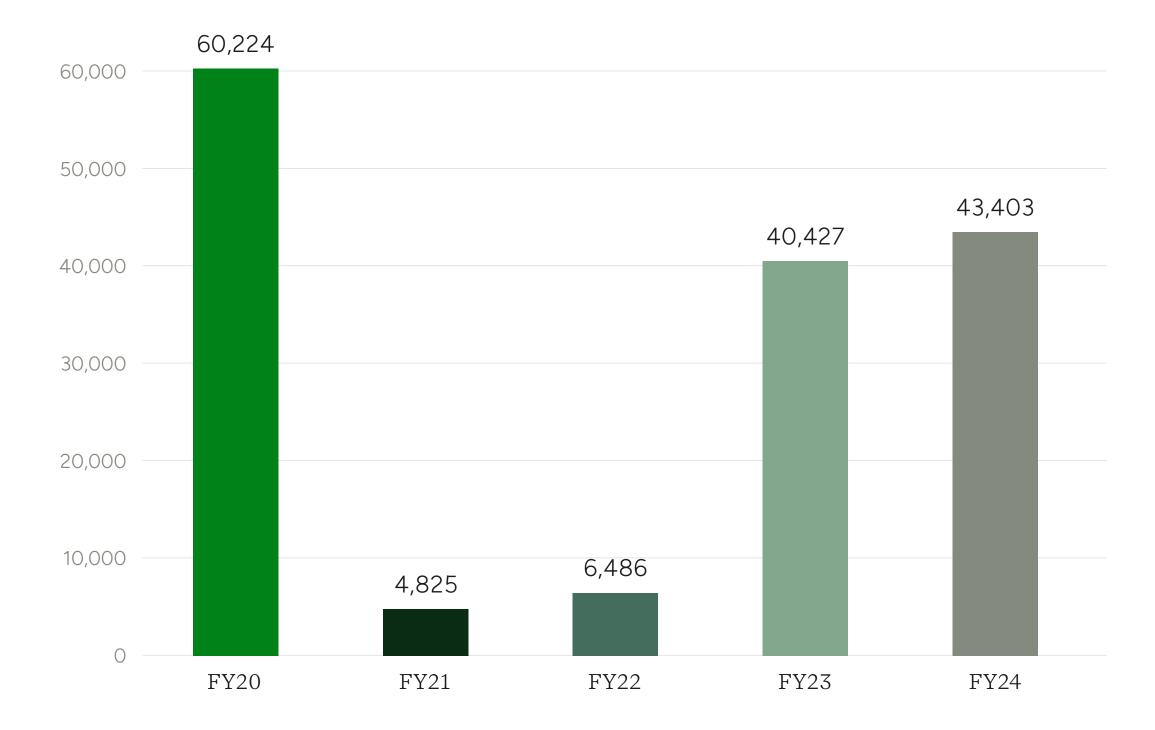
<sup>&</sup>lt;sup>2</sup> tCO2e = tonnes of carbon dioxide equivalent.



SUSTAINABILITY PERFORMANCE DATA

<sup>&</sup>lt;sup>1</sup> Scope 3 GHG emissions normalized by average full-time equivalent employees (FTEs).

# Total GHG emissions FY20 - FY24 (tCO2e)<sup>1, 2</sup> GRI 305-4



GRI 305-1, GRI 305-2, GRI 305-3

	Base year Most recent year						
Region	FY20	FY21	FY22	FY23	FY24		
Asia Pacific³	6,157	862	980	6,754	6,377		
Europe Middle East and Africa	13,044	743	1,129	9,657	11,291		
Latin America and Caribbean	3,352	259	334	3,143	3,570		
North America	35,380	2,875	3,869	19,153	21,041		
Global Businesses <sup>4</sup>	1,251	40	160	1,261	657		
Group	1,040	47	15	459	467		
Total	60,224	4,825	6,486	40,427	43,403		

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ERM

Total GHG emissions, by region FY20 - FY24 (tCO2e)

<sup>&</sup>lt;sup>1</sup> Total GHG emissions included is Scope 1, 2 and 3 emissions. Scope 2 reported is market-based emissions.

<sup>&</sup>lt;sup>2</sup> tCO2e = tonnes of carbon dioxide equivalent

<sup>&</sup>lt;sup>3</sup> Asia Pacific includes Australia and Asia.

<sup>&</sup>lt;sup>4</sup> Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services and Tech Enablement.

# Total GHG emissions intensity FY20 - FY24 (tCO2e/FTE)<sup>1</sup> GRI 305-4

	Base year				Most recent year
Category	FY20	FY21	FY22	FY23	FY24
Scope 1	1,350	997	1,175	1,004	1,037
Scope 2 (market-based)	1,691	91	53	25	126
Scope 3					
Purchased goods & services	26,634	_	_	25,485	22,117
Capital goods	1,879	_	_	1,599	1,467
Fuel and energy related activities	850	_	_	_	716
Business travel	18,322	3,069	4,705	9,605	14,370
Employee commuting	9,499	668	553	2,709	3,570
Total GHG emissions intensity	10.4	1.0	1.1	5.6	5.8

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<sup>&</sup>lt;sup>1</sup> Total GHG emissions normalized by average full-time equivalent employees (FTEs).

#### Global energy use, by type FY20 - FY24 (MWh)<sup>1, 2</sup>

GRI 302-1, GRI 302-2, GRI 302-4

	Base year				Most recent year
Category	FY20	FY21	FY22	FY23	FY24
Office electricity from non-renewable sources	4,888	22	15	0	0
Office electricity from renewable sources	2,878	4,933	5,327	5,071	4,892
From heating consumption	2,685	2,290	2,228	1,426	1,010
From steam consumption	598	355	188	94	104
Fuel consumption in company vehicles	2,719	1,600	2,103	2,263	2,375
Total	13,768	9,200	9,861	8,854	8,381

<sup>&</sup>lt;sup>2</sup> For reporting purposes, only MWh using the regular method are included and upstream MWh are excluded.

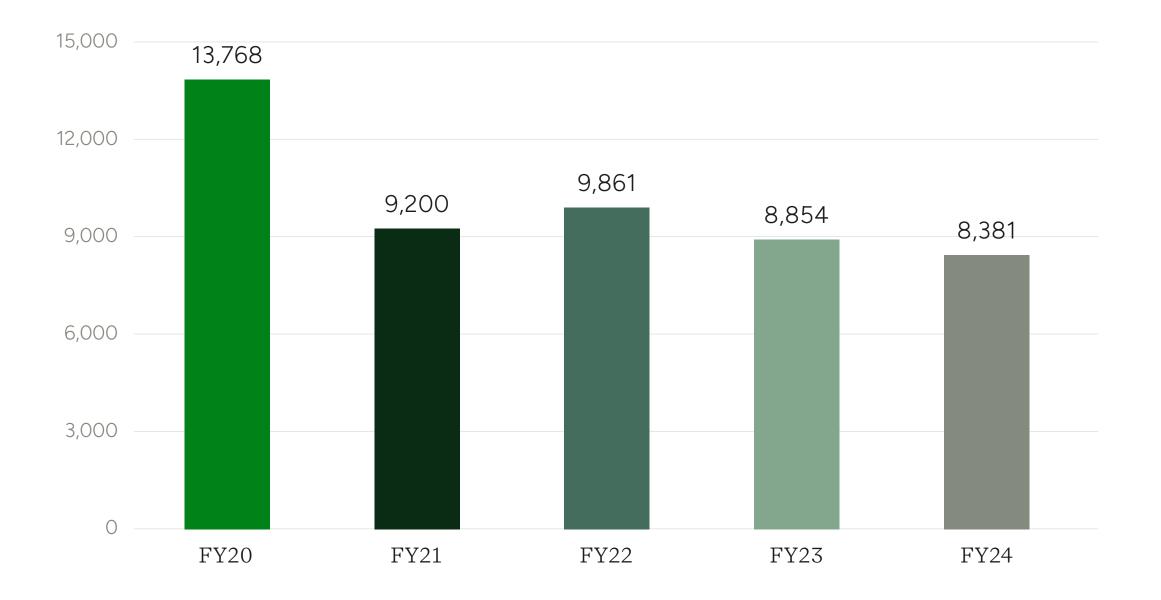


Sustainability Report 2024 SUSTAINABILITY PERFORMANCE DATA

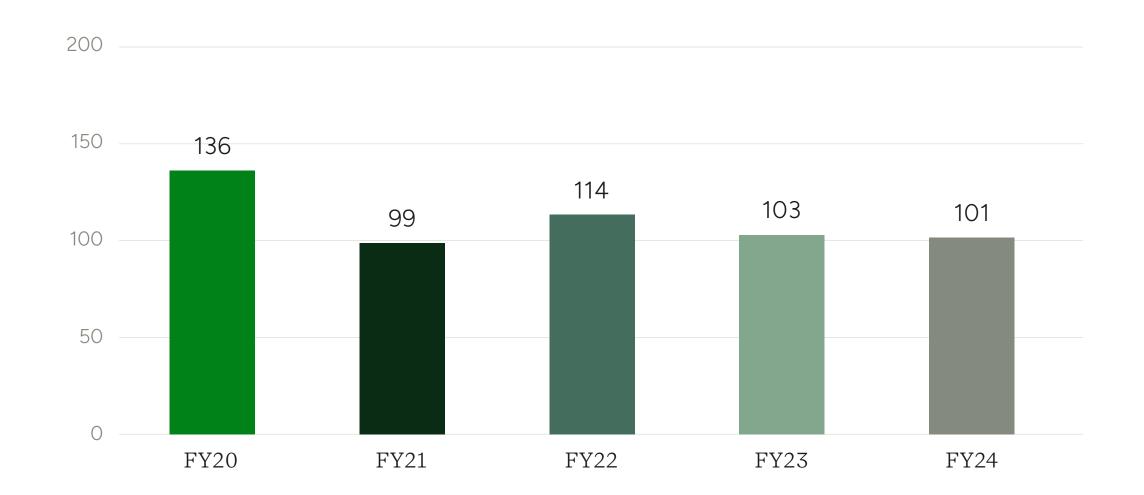
<sup>&</sup>lt;sup>1</sup> Employees from Global Businesses and Group are included in the data for the ERM region in which their home offices are located.

#### Global energy use FY20 - FY24 (MWh)<sup>1, 2</sup>

GRI 302-1, GRI 302-2, GRI 302-4



# Global office energy use intensity FY20 - FY24 (KWh/M²)<sup>3</sup> GRI 302-3



ERM Sustainability Report 2024 SUSTAINABILITY PERFORMANCE DATA

<sup>&</sup>lt;sup>1</sup> Employees from Global Businesses and Group are included in the data for the ERM region in which their home offices are located.

<sup>&</sup>lt;sup>2</sup> For reporting purposes, only MWh using the regular method are included and upstream MWh are excluded.

<sup>&</sup>lt;sup>3</sup> Energy use in office spaces normalized by ERM's total floor space for all stated years. Please note, fuel from company cars is not added here - as this does not relate to office space energy use. We use KWh/M2 to get best representation of our energy use intensity.

#### Beyond value chain mitigation (BVCM) in FY24<sup>1, 2</sup>

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Category	FY24 Residual emissions (tCO2e)	Carbon credit volumes (tCO2e)	Coverage of total Scope (%)
Scope 1	1,037	1,037	100%
Scope 2 - Market based	126	126	100%
Scope 3 - Category 1	22,117	2,587	12%
Scope 3 - Category 2	1,467	1,467	100%
Scope 3 - Category 3	716	716	100%
Scope 3 - Category 6	14,370	14,370	100%
Scope 3 - Category 7	3,570	3,570	100%

<sup>&</sup>lt;sup>2</sup> In FY24, ERM purchased carbon credits to cover our full Scope 1 emissions, Scope 2 emissions not covered by a market-based instrument and full coverage of Scope 3 emissions related to business travel, employee commuting, fuel and energy related activities, capital goods and 12% of purchased goods and services.



SUSTAINABILITY PERFORMANCE DATA

<sup>&</sup>lt;sup>1</sup> From FY23 ERM is taking voluntary action to abate our residual emissions through carbon credits programs and projects that fall beyond our own value chain. Learn more about our FY24 approach and projects to help the global economy align with net-zero <u>here</u>.

### Communities data

### Community investments FY22 - FY24 (\$'000)<sup>1</sup> GRI 201-1

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Category	FY22	FY23	FY24
Pro bono time - ERM Foundation <sup>2</sup>	142	164	95
Pro bono time - Strategic partners <sup>3</sup>	1,347	617	1,182
In-kind support <sup>4</sup>	222	145	158
Direct contributions			
Matching funds <sup>5</sup>	178	273	270
Charitable contributions <sup>6</sup>	212	12	12
Membership <sup>7</sup>	217	459	314
Total	2,318	1,670	2,031
Percentage of Profit <sup>8</sup>	1.97%	1.09%	1.25%
Employee contributions			
Employee contributions <sup>9</sup>	126	126	273

- <sup>1</sup> From FY21, the presentation of information has changed. In-kind support has been moved from Direct contributions, with pro bono support to Strategic partners listed separately.
- <sup>2</sup> Pro bono hours are registered by consultants on approved ERM Foundation projects. For ERM Foundation projects, pro bono time is calculated at 80 percent of hourly chargeout rate.
- <sup>3</sup> From FY22, the value of the pro bono time provided by ERM employees to our strategic partners has been calculated based on standard fee rates.
- <sup>4</sup> In-kind support includes salaries and direct costs for employees responsible for the ongoing operations of the ERM Foundation.
- <sup>5</sup> From FY22, matching funds are made on a 100% match for each dollar donated basis, for most employee donations in all regions. A percentage of this budget is also used for 'seed funding' as part of the program to support longer-term partnerships with nonprofit organizations, particularly in geographies where employee-led fundraising is more challenging.
- <sup>6</sup> Charitable contributions made to organizations other than The ERM Foundation.
- <sup>7</sup> Membership fees for global sustainability-focused organizations, where ERM actively contributes to thought leadership activities.
- <sup>8</sup> Calculated from prior fiscal year's Earnings Before Interest, Tax and Amortization (EBITA). Therefore, FY24 percentage calculated using FY23 EBITA figure.
- <sup>9</sup> Funds raised by employees to support the ERM Foundation and other charities/nonprofit organizations. From FY24, this calculation includes shareholder contributions to the ERM Foundation Future Fund.

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### Data background

ERM collects and reports sustainability-related data relevant to our global operations, following the GRI Standards.



Photo credit: Sophie Sax, United Kingdom



#### Organizational boundaries

ERM's data covers those entities controlled by The ERM International Group Limited as parent company of the ERM Group, which is based in London, United Kingdom.

This report covers ERM CVS (ERM Certification and Verification Services Ltd. in the United Kingdom and ERM Certification & Verification Services Inc. in

the United States, both of which are wholly owned subsidiaries of The ERM International Group Limited). ERM CVS works with many of the world's leading multinational organizations and delivers independent, third-party, performance-driving certification, verification and report assurance services to help clients improve their sustainability performance. For more details of these services, visit the <u>ERM CVS</u> site.

ERM CVS operates under ERM's internal policies and procedures, and the following sections of this Sustainability Report 2024 therefore apply also to ERM CVS unless indicated otherwise: Governance and accountability; People; and Climate, nature and social challenges. Because ERM and ERM CVS have combined human resource systems and office premises, the data in this report include the operations of ERM CVS.

#### **Acquisitions**

Data for new offices or offices added through ERM acquisitions during the reporting period are included where available – subject to specific transition arrangements to ERM systems and processes. These arrangements are noted where relevant.

All data from the following ERM acquisitions is integrated in ERM's sustainability and data collection processes for FY24: Arcus, RCG, OPEX, Point Advisory, MarineSpace, Shelton Group, Libryo, First Option Safety Group, Element Energy, E4tech, Sustainalize, Stratos and Engineering Safety Consultants.

Scopes 1 and 2 greenhouse gas (GHG) data is calculated for the following ERM acquisitions: Coho and NINT. Scope 3 data will be included from FY25 when these acquisitions are fully integrated into ERM systems. TBM TBZ is a new acquired business, which is not yet part of our data collection cycle.

#### **Data notes**

All emissions data presented in our Sustainability Report 2024 is expressed as carbon dioxide equivalent (CO2e) and includes all Kyoto gases and refrigerants. ERM uses the Fifth Assessment Report as a source of global warming potential (GWP) without climate feedback. All data has been calculated using a market-based approach, unless otherwise stated. For further information on market-based methods, please refer to www.ghgprotocol.org.

For data normalized by the number of full-time equivalent (FTE) employees, we applied the average yearly FTE, which is more representative of FTEs throughout the year-than the year-end FTE. Average yearly FTEs have been applied in ERM sustainability reports since FY15.

All people data is reported in head count and the numbers are reported at the end of the reporting year (31 March 2024).

All financial data are reported in United States dollars, unless otherwise noted.

In some instances of the data presented, rounding resulted in small discrepancies are noted where relevant.

#### Methodologies

Our ERM Sustainability Reporting Protocol guides the data-collection process. Where applicable, the protocol is based upon external guidance, including the GRI Standards and the World Resources Institute/WBCSD Greenhouse Gas Protocol.

Taking advantage of the professional expertise of our employees, ERM has a Sustainability Network of coordinators, advisors, leads and champions across all of our offices and regions. Members of the network focus on enhancing our sustainability program and improving our performance in support of the SDGs. The Sustainability Network coordinates the collection of some of our environmental data. We continue to improve the robustness and depth of our data through centralizing data from primary sources where possible (e.g., travel data) and improving processes over time.

Further details on our GHG emissions can be found in the Climate supplement.



Photo credit: Amanda Abiella Resmana, Indonesia



### Assurance

As a leading provider of sustainability and environmental, social and governance (ESG) advisory services, including reporting and disclosure advise, ERM strives to be a leader in our own reporting approach.

We have transparently set out how we have gathered, recorded, compiled, analyzed and reported information and processes used in the preparation of this report. This is done to enable our stakeholders to understand our approach and have confidence in the quality and materiality of the information.



Photo credit: Austin Groff, United States



Our assurance approach integrates both internal and external review processes, leveraging ERM's specialized in-house expertise. We have established governance, reporting and internal review mechanisms to ensure the integrity of the information in this report and to bolster stakeholder trust in the accuracy and reliability of our reporting.

We took onboard the findings from our external assurance provider last year (for greenhouse gas and selected health and safety, diversity and employee data verification) and have incorporated their findings into our ways of work and our approach to assurance this year.

We engaged LQRA to provide limited assurance to International Standard on Assurance Engagements (ISAE) 3000 for data reported from ERM's global operations for the following data:

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- · Scope 1 GHG emissions
- Scope 2 GHG emissions (location-based and market-based)
- Scope 3 GHG emissions that are part of our current Science Based Targets initiative (SBTi)
- Category 1: Purchased goods and services
- Category 2: Capital goods
- Category 6: Business travel (both internal and external)
- Category 7: Employee commuting and working from home
- GRI 403-9: Work-related injuries
- GRI 403-10: Work-related illnesses
- GRI 2-7: Employees
- GRI 401-1: New employee hires and employee turnover
- GRI 405-1: Diversity of governance bodies and employees

Sustainability Report 2024 SUSTAINABILITY PERFORMANCE DATA



### Sustainability is our business