



GRI Index

SUPPLEMENT: SUSTAINABILITY REPORT 2026

Introduction

In accordance with the GRI Standards, we provide an index that specifies each of the GRI Standards and disclosures included in our Sustainability Report and wider sustainability-related disclosures and policies, as identified to be material to our business. 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 2025 to 31 March 2026.
GRI used:	GRI 1: Foundation 2021.
Applicable GRI Standard(s):	No sector standards apply.

General disclosures 2021

Disclosure	Location	Omission
2-1 Organizational details	Sustainability Report ; P10, P12-P14, P29 Sustainability Performance Data ; P17 Modern Slavery Statement ; P7	
2-2 Entities included in the organization’s sustainability reporting	Sustainability Report ; P10 Sustainability Performance Data ; P17 Climate Supplement and Related Disclosures ; P49	
2-3 Reporting period, frequency and contact point	Sustainability Report ; P2 Our Approach to Materiality and Reporting ; P19	
2-4 Restatements of information	Climate Supplement and Related Disclosures ; P14-15, P48	
2-5 External assurance	Sustainability Performance Data ; P18-21 Climate Supplement and Related Disclosures ; P50-53 Our Approach to Materiality and Reporting ; P19	
2-6 Activities, value chain and other business relationships	Sustainability Report ; P12-14, P25-26, P28-30, P66-77 Our Approach to Materiality and Reporting ; P14 Climate Supplement and Related Disclosures ; P19 Modern Slavery Statement ; P8-11	
2-7 Employees	Sustainability Performance Data ; P4-10	

Disclosure	Location	Omission
2-8 Workers who are not employees		Information is unavailable/incomplete. ERM uses subcontractors but does not yet have systems to track the total number. 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. As outlined in our Sustainability Report, we have included the breakdown of our supplier locations, and continue expand our supply chain management through our ERM Supplier Portal.
2-9 Governance structure and composition	Sustainability Report ; P35 Sustainability Performance Data ; P11 Modern Slavery Statement ; P13	
2-10 Nomination and selection of the highest governance body	Sustainability Performance Data ; P11	
2-11 Chair of the highest governance body	Sustainability Report ; P35 Sustainability Performance Data ; P11	
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report ; P35 Sustainability Performance Data ; P11	
2-13 Delegation of responsibility for managing impacts	Sustainability Report ; P35-36 Sustainability Performance Data ; P11	
2-14 Role of the highest governance body in sustainability reporting	Sustainability Report ; P35 Our Approach to Materiality and Reporting ; P19 Modern Slavery Statement ; P13	

Disclosure	Location	Omission
2-15 Conflicts of interest	Sustainability Report ; P24 Conflict of Interest for Investments ERM's Global Code of Business Conduct and Ethics	
2-16 Communication of critical concerns	Sustainability Report ; P24, P35 Modern Slavery Statement ; P21-22 ERM's Global Code of Business Conduct and Ethics	
2-17 Collective knowledge of the highest governance body	Sustainability Report ; P35 Sustainability Performance Data ; P11	
2-18 Evaluation of the performance of the highest governance body		Confidentiality constraints. 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.
2-19 Remuneration policies	ERM's Global Code of Business Conduct and Ethics	
2-20 Process to determine remuneration	ERM's Global Code of Business Conduct and Ethics	
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	Sustainability Report ; P4	
2-23 Policy commitments	Sustainability Report ; P24, P35-P36, P48, P50-63 Modern Slavery Statement ; P14 ERM's Global Code of Business Conduct and Ethics	

Disclosure	Location	Omission
2-24 Embedding policy commitments	Human Rights Strategy Decarbonization Strategy Nature Strategy Sustainable Supply Chain Management Strategy Modern Slavery Statement Climate Supplement and Related Disclosures Our Approach to Materiality and Reporting ; P11 Foundation Annual Review	
2-25 Processes to remediate negative impacts	Sustainability Report ; P24, P35-36, P58 Modern Slavery Statement ; P21-22	
2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report ; P24 Modern Slavery Statement ; P21-22	
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	Sustainability Report ; P13-14, P94-95, P108-109, P122-123, P136-137 Modern Slavery Statement ; P11	
2-29 Approach to stakeholder engagement	Sustainability Report ; P17-18 Our Approach to Materiality and Reporting ; P6-7, P13-17	
2-30 Collective bargaining agreements	Human Rights Strategy ; P13 ERM's Global Code of Business Conduct and Ethics Supplier Code of Business Conduct and Ethics	

Material Topics 2021

GRI Standard / Other Source	Disclosure	Location	Omission
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Report ; P15-20 Our Approach to Materiality and Reporting	
	3-2 List of material topics	Sustainability Report ; P20, P23, P27, P34, P37, P44, P50, P61 Our Approach to Materiality and Reporting ; P8-9	
ECONOMIC PERFORMANCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P17, P19 Our Approach to Materiality and Reporting Climate Supplement and Related Disclosures ; P25-40	
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 and Related Disclosures ; P25-40	
	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	Financial Overview	

GRI Standard / Other Source	Disclosure	Location	Omission
ENERGY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P50-54 Climate Supplement and Related Disclosures Our Approach to Materiality and Reporting	
GRI 302: Energy 2016 GRI 103: Energy 2025	302-1 / 103-2 Energy consumption within the organization	Climate Supplement and Related Disclosures ; P41, P46	
	302-3 / 103-4 Energy intensity	Climate Supplement and Related Disclosures ; P41, P46	
	302-4 / 103-5 Reduction of energy consumption	Climate Supplement and Related Disclosures ; P41, P46	
	103-1 Energy policies and commitments	Sustainability Report ; P52-54 Climate Supplement and Related Disclosures ; P7-10	
	103-3 Upstream and downstream energy consumption	Climate Supplement and Related Disclosures ; P14-16	
EMISSIONS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P51-55 Climate Supplement and Related Disclosures Our Approach to Materiality and Reporting Decarbonization Strategy	

GRI Standard / Other Source	Disclosure	Location	Omission
GRI 305: Emissions 2016 GRI 102: Climate	305-1 / 102-5 Direct (Scope 1) GHG emissions	Climate Supplement and Related Disclosures ; P5, P11, P44	
	305-2 / 102-6 Energy indirect (Scope 2) GHG emissions	Climate Supplement and Related Disclosures ; P5, P11, P44	
	305-3 / 102-7 Other indirect (Scope 3) GHG emissions	Climate Supplement and Related Disclosures ; P5, P15-16, P45	
	305-4 / 102-8 GHG emissions intensity	Climate Supplement and Related Disclosures ; P5, P12, P14, P46	
	305-5 / 102-4 Reduction of GHG emissions	Sustainability Report ; P51-54 Climate Supplement and Related Disclosures ; P7-10	
	305-6 Emissions of ozone-depleting substances (ODS)		Not applicable.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		ERM does not operate industrial processes or stationary combustion sources that produce regulated air pollutants such as ozone-depleting substances (ODS), NOx or SOx. Our operations are office-based, and while we maintain a small vehicle fleet and undertake business travel, these emissions are captured within our GHG inventory (Scope 1 for fleet fuel use and Scope 3 for business travel).
	102-1 Transition plan for climate change adaptation	Climate Supplement and Related Disclosures ; P25-40	
	102-2 Climate change adaptation plan	Climate Supplement and Related Disclosures ; P25-40	
	102-3 Just transition	Climate Supplement and Related Disclosures ; P20-23	

GRI Standard / Other Source	Disclosure	Location	Omission
GRI 305: Emissions 2016 GRI 102: Climate	102-9 GHG removals in the value chain	Sustainability Report ; P54 Climate Supplement and Related Disclosures ; P17, P42	
	102-10 Carbon credits	Sustainability Report ; P54 Climate Supplement and Related Disclosures ; P17, P42	
SUPPLIER ENVIRONMENTAL ASSESSMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P61-63 Our Approach to Materiality and Reporting Sustainable Supply Chain Management Strategy	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability Report ; P62-63	
	308-2 Negative environmental impacts in the supply chain and actions taken		Information unavailable/incomplete. All ERM suppliers must adhere to our Supplier Code of Business Conduct and Ethics which includes environmental requirements. 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 308-2. We are currently on track to achieve this target.

GRI Standard / Other Source	Disclosure	Location	Omission
EMPLOYMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P44-49 Our Approach to Materiality and Reporting	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Performance Data ; P6-8	
	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 currently does not track the aggregate family leave information requested. We have an established global minimum standard for leave.
OCCUPATIONAL HEALTH AND SAFETY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P44-45, P48-49 Our Approach to Materiality and Reporting	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability Report ; P48	
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report ; P48	
	403-3 Occupational health services	Sustainability Report ; P48-49	

GRI Standard / Other Source	Disclosure	Location	Omission
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Sustainability Report ; P44, P46, P48 Sustainability Performance Data ; P12	
	403-9 Work-related injuries	Sustainability Performance Data ; P13-15	
	403-10 Work-related ill health	Sustainability Performance Data ; P13-15	
TRAINING AND EDUCATION			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P44-46 Our Approach to Materiality and Reporting	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Performance Data ; P12	
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report ; P46	
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Performance Data ; P10	
DIVERSITY AND EQUALITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P44-45, P47 Our Approach to Materiality and Reporting	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Performance Data ; P11	

GRI Standard / Other Source	Disclosure	Location	Omission
LOCAL COMMUNITIES			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P10, P50, P56-59, P77-79 Our Approach to Materiality and Reporting Human Rights Strategy	
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 and development plans, and impact assessments.
	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.
SUPPLIER SOCIAL ASSESSMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P58, P61-63 Our Approach to Materiality and Reporting Sustainable Supply Chain Management Strategy Human Rights Strategy	
GRI 414: Supplier Social Assessment 2016			
	414-1 New suppliers that were screened using social criteria	Sustainability Report ; P62-63	

GRI Standard / Other Source	Disclosure	Location	Omission
GRI 3: Material Topics 2021 GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken		Information unavailable/incomplete. All ERM suppliers must adhere to our Supplier Code of Business Conduct and Ethics which includes societal requirements. Suppliers are also required to provide societal data via our Supplier Portal. One of our strategic targets 2024-2027 is to disclose in alignment with GRI 414-2. We are currently on track to achieve this target.
PUBLIC POLICY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P13-14, P19, P23, P25-26, P29 Our Approach to Materiality and Reporting	
GRI 415: Public Policy 2016	415-1 Political contributions	ERM's Global Code of Business Conduct and Ethics	
CUSTOMER PRIVACY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report ; P19, P23-24, P37-38 Our Approach to Materiality and Reporting	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Performance Data ; P3	



GRI Index 2026

Sustainability is our business

© Copyright 2026 by the ERM International Group Limited and/or its affiliates ('ERM'). All rights reserved.
No part of this work may be reproduced or transmitted in any form or by any means, without prior written permission of ERM.

erm.com