



Sustainability Performance Data

SUPPLEMENT: SUSTAINABILITY REPORT 2026

Contents

When preparing the report and supplementary information, ERM has taken steps to ensure the information, data and materials contained within are correct at the date of publication (July 2026). However, we cannot guarantee that the information, data and materials remain correct after that date. For this reason, the contents of this report are provided for informational purposes only and may not be relied on. ERM disclaims liability for any reliance made on the information, data and materials included in this report. If you would like more detail on any information in this report, contact sustainability@erm.com.

ERM reports on material GRI-aligned key performance indicators linked to our core sustainability programs and additional data of interest to our stakeholders. Consistent with best practice and evolving non-financial reporting regulations, our greenhouse gas emissions and selected data related to our people and health and safety have been assured by an independent third party. A copy of our limited assurance statement can be found at the end of this supplement.

For detailed information on our greenhouse gas emissions, please refer to [ERM's Climate Supplement 2026](#).

Unless otherwise stated, data in this supplement covers the fiscal year 2026 (1 April 2025 to 31 March 2026).

Data privacy3

People data4

Training data12

Health and safety data13

Communities data16

Data background17

Assurance18

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Data privacy

Data presented here supports the '[Managing risk and change](#)' (P32-40) section in our 2026 Sustainability Report.

Customer privacy	
GRI 418-1	
Total number of complaints concerning breaches of customer privacy received from outside parties	0
Total number of complaints concerning breaches of customer privacy received from regulatory bodies	0
Total number of identified leaks, thefts or losses of customer data	0

People data

Data presented here supports the 'Our people' (P44-49) section in our 2026 Sustainability Report.

Employees by employment contract, by gender					
GRI 2-7					
GENDER	PERMANENT¹		FLEXIBLE²		TOTAL
Female	3,775	94.3%	229	5.7%	4,004
Male	3,417	92.8%	266	7.2%	3,683
Nonbinary³	24	82.8%	5	17.2%	29
Not indicated or other⁴	133	82.6%	28	17.4%	161
Total	7,349	93.3%	528	6.7%	7,877

1 'Permanent' refers to employees who have an Employee Type of 'Permanent/Regular'.
2 'Flexible' includes all employees who have an Employee Type of Fixed Term, Casual or Intern.
3 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
4 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.

Employees by employment contract, by region					
GRI 2-7					
REGION	PERMANENT¹		FLEXIBLE²		TOTAL
Asia Pacific³	1,225	95.0%	64	5.0%	1,289
Europe, Middle East and Africa	1,801	96.2%	71	3.8%	1,872
Latin America and Caribbean	779	90.6%	81	9.4%	860
North America	2,482	90.4%	263	9.6%	2,745
Group	344	95.8%	15	4.2%	359
Global Business⁴	718	95.5%	34	4.5%	752
Total	7,349	93.3%	528	6.7%	7,877

1 'Permanent' refers to employees who have an Employee Type of 'Permanent/Regular'.
2 'Flexible' includes all employees who have an Employee Type of Fixed Term, Casual or Intern.
3 Asia Pacific includes Australia and Asia.
4 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Center, and Software, Data & AI.

People data

Employees by employment type, by gender					
GRI 2-7					
GENDER	FULL TIME¹		PART TIME²		TOTAL
Female	3,513	87.7%	491	12.3%	4,004
Male	3,345	90.8%	338	9.2%	3,683
Nonbinary³	23	79.3%	6	20.7%	29
Not indicated or other⁴	139	86.3%	22	13.7%	161
Total	7,020	89.1%	857	10.9%	7,877

1 'Full time' refers to those employees who work the full number of standard hours.
2 'Part time' refers to those employees who work less than the standard number of hours.
3 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
4 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.

Employees by employment type, by region					
GRI 2-7					
REGION	FULL TIME¹		PART TIME²		TOTAL
Asia Pacific³	1,185	91.9%	104	8.1%	1,289
Europe, Middle East and Africa	1,576	84.2%	296	15.8%	1,872
Latin America and Caribbean	803	93.4%	57	6.6%	860
North America	2,391	87.1%	354	12.9%	2,745
Group	342	95.3%	17	4.7%	359
Global Business⁴	723	96.1%	29	3.9%	752
Total	7,020	89.1%	857	10.9%	7,877

1 'Full time' refers to those employees who work the full number of standard hours.
2 'Part time' refers to those employees who work less than the standard number of hours.
3 Asia Pacific includes Australia and Asia.
4 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Center, and Software, Data & AI.

People data

New hires by gender ^{1,2}		
GRI 401-1		
GENDER	TOTAL NUMBER	RATE
Female	571	15.0%
Male	546	15.7%
Nonbinary ³	2	7.7%
Not indicated or other ⁴	44	22.2%
Total	1,163	15.5%

1 This data includes permanent hires, including acquisition hires.
2 Rates are calculated using average number of permanent employees in the reporting period.
3 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
4 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.

New hires by age group ^{1,2}	
GRI 401-1	
AGE	TOTAL NUMBER
Under 30	508
30-50	548
Over 50	105
Not indicated or other	2
Total	1,163

1 This data includes permanent hires, including acquisition hires.
2 ERM's systems cannot currently calculate average headcount by age for Rate calculations.

New hires by region ^{1,2}		
GRI 401-1		
REGION	TOTAL NUMBER	RATE
Asia Pacific ³	186	14.5%
Europe, Middle East and Africa	154	8.0%
Latin America and Caribbean	122	16.0%
North America	447	17.6%
Group	41	12.1%
Global Business ⁴	213	33.3%
Total	1,163	15.5%

1 This data includes permanent hires, including acquisition hires.
2 Rates are calculated using average number of permanent employees in the reporting period.
3 Asia Pacific includes Australia and Asia.
4 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Center, and Software, Data & AI.

People data

Voluntary turnover by gender ^{1,2}		
GRI 401-1		
GENDER	TOTAL NUMBER	RATE
Female	410	10.8%
Male	404	11.7%
Nonbinary ³	4	15.5%
Not indicated or other ⁴	49	22.7%
Total	867	11.6%

1 Only 'Permanent' employees are included in turnover calculations.
2 Turnover rates calculated using average number of permanent employees in the reporting period and leavers are captured from termination reports.
3 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
4 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.

Voluntary turnover by region ^{1,2}		
GRI 401-1		
REGION	TOTAL NUMBER	RATE
Asia Pacific ³	239	18.6%
Europe, Middle East and Africa	200	10.4%
Latin America and Caribbean	73	9.6%
North America	273	10.8%
Group	31	8.7%
Global Business ⁴	51	8.0%
Total	867	11.6%

1 Only 'Permanent' employees are included in turnover calculations.
2 Turnover rates calculated using average number of permanent employees in the reporting period.
3 Asia Pacific includes Australia and Asia.
4 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Center, and Software, Data & AI.

People data

Total turnover by gender ^{1,2}		
GRI 401-1		
GENDER	TOTAL NUMBER	RATE
Female	679	17.8%
Male	712	20.5%
Nonbinary ³	8	31.0%
Not indicated or other ⁴	73	36.9%
Total	1,472	19.6%

1 Only Permanent employees are included in turnover calculations.
2 Turnover rates calculated using average number of permanent employees in the reporting period and leavers are captured from termination reports.
3 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
4 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.

Total turnover by region ^{1,2}		
GRI 401-1		
REGION	TOTAL NUMBER	RATE
Asia Pacific ³	337	26.2%
Europe, Middle East and Africa	369	19.2%
Latin America and Caribbean	137	18.0%
North America	465	18.3%
Group	68	19.2%
Global Business ⁴	96	15.0%
Total	1,472	19.6%

1 Only Permanent employees are included in turnover calculations.
2 Turnover rates calculated using average number of permanent employees in the reporting period and leavers are captured from termination reports.
3 Asia Pacific includes Australia and Asia.
4 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Center, and Software, Data & AI.

People data

Percentage of employees by employee category and gender									
GRI 405-1									
	FY24			FY25			FY26		
CAREER LEVEL	FEMALE	MALE	NOT INDICATED OR OTHER¹	FEMALE	MALE	NOT INDICATED OR OTHER¹	FEMALE	MALE	NOT INDICATED OR OTHER¹
Executive Committee	21.4%	71.4%	7.1%	20.0%	73.3%	6.7%	23.5%	76.5%	0.0%
Partners	29.0%	69.2%	1.9%	30.2%	67.4%	2.5%	31.5%	67.2%	1.3%
Senior Consultants²	39.1%	58.9%	2.0%	41.9%	55.1%	3.0%	43.8%	54.5%	1.7%
Consultants³	51.5%	44.8%	3.8%	50.7%	44.2%	5.1%	52.1%	44.8%	3.1%
Business Enablement⁴	69.8%	27.9%	2.3%	67.1%	30.0%	2.9%	65.9%	32.4%	1.7%
All employees	49.9%	47.0%	3.0%	49.8%	46.1%	4.1%	50.8%	46.8%	2.4%

1 'Not indicated or other' includes 'nonbinary, I choose not to indicate, other and/or blanks'.
2 'Senior consultants' includes all consultants at ERM career levels 4, 5 and Technical Directors.
3 'Consultants' includes all consultants at ERM career level entry to level 3 and CLX.
4 Formerly referred to as professional support.

Percentage of employees by employee category and age group			
GRI 405-1			
CAREER LEVEL	UNDER 30	30-50	OVER 50
Executive Committee	0.0%	17.6%	82.4%
Partners	0.0%	50.1%	49.9%
Senior Consultants¹	0.5%	66.0%	33.5%
Consultants²	41.8%	52.0%	6.2%
Business Enablement³	16.4%	61.6%	22.0%
All employees	25.6%	56.1%	18.2%

1 'Senior consultants' includes all consultants at ERM career levels 4, 5 and Technical Directors.
2 'Consultants' includes all consultants at ERM career level entry to level 3 and CLX.
3 Formerly referred to as professional support.

People data

Employee performance and career development reviews by gender	
GRI 404-3	
GENDER	PERCENTAGE
Female	89.7%
Male	86.5%
Nonbinary ¹	82.8%
Not indicated or other ²	78.3%
Total	88.0%

1 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
2 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.

Employee performance and career development reviews by employment contract	
GRI 404-3	
EMPLOYMENT CONTRACT	PERCENTAGE
Permanent ¹	92.8%
Flexible ²	21.0%
Total	88.0%

1 'Permanent' refers to employees who have an Employee Type of Permanent/Regular.
2 'Flexible' includes all employees who have an Employee Type of Fixed Term, Casual or Intern.

People data

Diversity of the Board ¹	
GRI 405-1	
GENDER	PERCENTAGE
Female	18%
Male	82%
Nonbinary ²	0%
Not indicated or other ³	0%
CITIZENSHIP	
Australia	0%
Europe ⁴	73%
United States	9%
Dual ⁵	18%
AGE	
30-50	18%
Over 50	82%
ETHNICITY	
Arab	9%
Greek	9%
White	82%
DISABILITY	
Disability	9%
No disability	73%
Not disclosed	18%

1 At the beginning of FY27, there was an update in the composition of the board reflecting the update in ERM's CEO.
2 'Nonbinary' includes 'Agender' and 'Genderqueer or nonbinary'.
3 'Not indicated or other' includes 'I choose not to indicate, other and/or blanks'.
4 Germany, Italy, Netherlands and Spain.
5 United Kingdom and United States; Greece and United States.

Composition GRI 2-9

There are currently ten Directors of the Board comprised of six Non-Executive Directors and four Executive Directors. More details can be found [here](#).

Tenure GRI 2-10

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, Sabine Hoefnagel has been a member of the Board since 2021; Tom Reichert joined the Board in 2022 and resigned as a Director in 2026; Susan Angyal joined the Board in 2023; and Andrew Boland joined the Board in 2025.

Competencies GRI 2-17

All Directors have experience in the governance of other organizations. Given the nature of ERM’s business, each of the Executive Directors has professional and technical experience in ESG and sustainability.

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.

Training data

Data presented here supports the 'Conduct, ethics, and compliance' (P24) and the 'Our people' (P44-49) sections in our 2026 Sustainability Report.

New hire Ethics and Compliance training	
	PERCENTAGE
Completed	97%
Not completed	3%

In addition to completing training, all ERM employees must complete an annual Business Conduct and Ethics Certification as part of ERM's commitment to ethical business practices and sustainability. The certification supports both our Code of Business Conduct and Ethics and associated Global Policies which reinforce the ethical foundation of everything we do. This is a vital step in upholding the highest standards across ERM. In FY26, 100% of employees completed the Business Conduct and Ethics Certification.

Annual Ethics and Compliance training	
	PERCENTAGE
Completed	99.95%
Not completed	0.05%

In FY26, ERM launched a new annual Ethics and Compliance learning campaign where all ERM employees must complete online training through the company's learning and development platform. The training covers a variety of important subject areas, and is refreshed regularly, to support ERM employees in making good decisions every day.

- The training covers a broad range of ethics and compliance topics including:
- Anti-corruption
 - Speak Up
 - Ethical Leadership
 - Conflicts of Interest
 - Sanctions
 - Insider Trading
 - Human Resources related topics
 - Health and Safety
 - Data Privacy
 - Cyber Security
 - Modern Slavery

Training per year per employee by employment contract	
GRI 404-1	
EMPLOYMENT CONTRACT	AVERAGE HOURS
Permanent ¹	24
Flexible ²	13

1 'Permanent' includes all employees who have an Employee Type of Permanent/Regular.
2 'Flexible' includes all employees who have an Employee Type of Fixed Term, Casual or Intern.

This data reflects formal and informal trackable training through ERM's Learning Management System that has been completed. The data includes employees that have left ERM during FY26.

- The data covers, but is not limited to, the following training:
- Ethics and Compliance
 - Health and Safety
 - Leadership
 - Commercial Programs
 - Technical Training

Health and safety data

Data presented here supports the 'Health, safety and wellbeing' (P48-49) section in our 2026 Sustainability Report.

Days away from work case (DAWC) rate ^{1,2}			
	FY24	FY25	FY26
DAWC Rate	0.10	0.03	0.07

1 Data includes ERM employees only.
2 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.

Severity rate by region ^{1,2,3}			
GRI 403-9			
REGION	FY24	FY25	FY26
Asia Pacific ⁴	0.65	0.00	0.00
Europe, Middle East and Africa	0.06	0.00	0.65
Latin America and Caribbean	27.12	0.00	2.21
North America	7.98	2.60	7.49
Group	0.00	0.00	0.00
Global Business ⁵	0.00	0.00	0.00
Total	6.39	0.88	3.22

1 Data includes ERM employees only.
2 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.
3 Severity rates can vary due to number of hours worked, and the severity rate can be highly influenced by a single work-related injury or illness.
4 Asia Pacific includes Australia and Asia.
5 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Center, and Software, Data & AI.

Health and safety data

Total recordable incident rate (TRIR) ^{1,2}			
GRI 403-9, GRI 403-10			
FISCAL YEAR	FY24	FY25	FY26
TRIR Rate	0.27	0.26	0.28

1 Data includes ERM employees only.
2 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.

Number of recordable incidents by type			
GRI 403-9			
CATEGORY	FY24	FY25	FY26
Caught ¹	0	0	1
Exertion ²	4	4	6
Exposure ³	2	8	2
Hit ⁴	5	1	6
Slips, Trips and Falls ⁵	8	5	4
Total	19	18	19

1 Includes caught in, on or under.
2 Includes ergonomic (office or field) and fatigue.
3 Includes chemical and environmental exposures.
4 Includes hit by and against (object hit/strike to body part and body part hit/strike to object).
5 Includes falls on stairs, falls to lower levels, falls from height, falls on same level and slip/trips from stairs.

Fatality rate ^{1,2}	
GRI 403-9, GRI 403-10	
CATEGORY	FY26
Fatality rate	0

1 Data includes ERM employees only.
2 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.

Number of LIFE Impacting events	
GRI 403-9, GRI 403-10	
CATEGORY	FY26
Fatal events	0
Life-impacting	0
Total	0

1 Data includes ERM employees only.
2 LIFE (acronym) - "Life Impacting or Fatal Events".
3 Life-impacting events are defined as any work-related injury/illness resulting in a permanent partial and/or permanent total disability.
4 A Fatal event is defined as any work-related injury/illness that results in a fatality.

Health and safety data

Subcontractors injury and illness ¹			
GRI 403-9, GRI 403-10			
CATEGORY	FY24	FY25	FY26
Fatalities (injuries/illnesses)	0	0	0
Life impacting (injuries/illnesses)	0	0	0
Recordable injuries	5	4	4
Total non-recordable injury/illnesses incidents	30	15	22
Near miss	25	27	24
Total	60	46	50

1 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.

Safety AT ERM Score ¹			
GRI 403-9			
REGION	FY24	FY25	FY26
Asia Pacific ²	97.9	97.9	98.1
Europe, Middle East and Africa	91.2	92.0	95.1
Latin America and Caribbean	85.3	94.5	98.2
North America	82.7	90.3	91.6
Global Business ³	26.8	38.9	59.6
Global ⁴	88.2	85.8	90.2

1 The Safety AT ERM score includes an evaluation 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 85 for each operational region for FY26. As of FY26, each non-geographic region was given a target of 60.

2 Asia Pacific includes Australia and Asia.

3 Global Business includes Climate Markets, Coho, Certification & Verification Services (CVS), Digital Services, Global Delivery Cente, and Software, Data & AI.

4 Effective from FY25, the global score includes Global Business performance. During FY22-FY24, only the four main regions (Asia Pacific, Europe, Middle East and Africa, Latin America and North America) were included in the global score.

Communities data

Community investments (\$'000)			
CATEGORY	FY24	FY25	FY26
Pro bono time – ERM Foundation ¹	95	193	200
Pro bono time – Strategic partners ²	1,182	1,860	1,025
In-kind support ³	158	134	148
DIRECT CONTRIBUTIONS			
Matching funds ⁴	270	308	303
Charitable contributions ⁵	12	0	0
Membership ⁶	314	408	504
Total	2,031	2,903	2,180
Percentage of profit ⁷	1.25%	1.77%	1.32%
EMPLOYEE CONTRIBUTIONS			
Employee contributions ⁸	273	242	263

1 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.

2 The value of the pro bono time provided by ERM employees to our strategic partners has been calculated based on standard commercial fee rates.

3 In-kind support includes salaries and direct costs for employees responsible for the ongoing operations of the ERM Foundation.

4 Matching funds are made on the employee donations raised through fundraising activities meeting ERM Foundation criteria. 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.

5 Charitable contributions made to organizations other than The ERM Foundation.

6 Membership fees for global sustainability-focused organizations, where ERM actively contributes to thought leadership activities.

7 Calculated from prior fiscal year's Earnings Before Interest, Tax and Amortization (EBITA).Therefore, FY26 percentage calculated using FY25 EBITA figure.

8 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.

Data background

Organizational boundaries

The data contained in the 2026 Sustainability Report and supplements covers entities controlled by The ERM International Group Limited as parent company of the ERM Group, which is headquartered in London, United Kingdom.

The 2026 Sustainability Report and supplements cover ERM CVS (ERM Certification and Verification Services Ltd. in the United Kingdom and ERM Certification & Verification Services Inc. in the United States which are both wholly owned subsidiaries of The ERM International Group Limited).

ERM CVS drives certification, verification and report assurance services to help clients improve sustainability performance. ERM CVS operates under ERM’s internal policies and procedures and therefore the information contained within the 2026 Sustainability Report and supplements also apply to ERM CVS unless otherwise stated. ERM and ERM CVS have combined human resource systems and office premises, so data in the report also includes the operations of ERM CVS.

Acquisitions

ERM has undergone a period of sustained growth. All data reported in our 2026 Sustainability Report and supplements includes data for new offices and offices added through ERM acquisitions in FY26 where available. This is noted where relevant. The data for ERM's recent acquisition, NewFields, is included.

We report Scope 1, 2, and 3 GHG emissions associated with these acquisitions. Information can be found in our [Climate Supplement and Related Disclosures](#).

Data notes

For data normalized by the number of full time equivalent (FTE) employees, we applied the yearly average FTE which is more representative of the number of FTEs throughout the year compared to using year-end FTE. Average yearly FTEs have been used in ERM’s reporting since 2015.

All people data is reported in head count and the numbers are reported at the end of the reporting period (31 March 2026).

Unless otherwise stated, all financial data is reported in United States Dollars (USD).

In some instances, rounding has resulted in small discrepancies which is noted where relevant.

Methodologies

ERM’s Sustainability Reporting Protocol guides our data collection process. Where appropriate, the protocol is based upon external guidance, including the GRI standards and the World Resources Institute/ WBCSD Greenhouse Gas Protocol.

Details on our GHG emissions can be found in our [Climate Supplement and Related Disclosures](#).

Assurance

At ERM, we strive to be a leader not just in providing sustainability services to our clients but also in our own sustainability reporting.

In pursuit of this, we transparently set out how we gather, record, compile, analyze, and report information and the processes used in the preparation of our 2026 Sustainability Report and its supplements. To ensure that stakeholders can have confidence in the quality, clarity and materiality of the information we report, ERM has engaged LRQA to undertake assurance. Our assurance approach integrates both internal and external review processes, leveraging our in-house expertise. ERM has established governance, reporting, and internal review mechanisms in place, ensuring the integrity of the information we provide.

We took on board findings from our external assurance provider last year and have integrated these into our operational practices. This included, for example, refining our methodology for accounting refrigerant gas emissions, introducing standardized templates for managing energy bills and enhancing fleet record-keeping.

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

GRI 305-1: Scope 1 GHG emissions

GRI 305-2: Scope 2 GHG emissions (location- and market-based)

GRI 305-3: Scope 3 GHG emissions that are part of our current Science Based Targets initiatives (SBTi)

Category 1: Purchased goods and services

Category 2: Capital goods

Category 3: Fuel and energy-related activities

Category 6: Business travel (internal and external)

Category 7: Employee commuting

GRI 403-9: Work-related injuries

GRI 403-10: Work-related illnesses

GRI 2-7: Employees

GRI 401-1: New employee hires and turnover

GRI 405-1: Diversity of governance bodies and employees



LRQA Independent Assurance Statement

Relating to ERM's Climate data, Health & Safety data and People data in the ERM Sustainability Report 2026 for the period from April 1, 2025- March 31, 2026.

This Assurance Statement has been prepared for ERM Int Ltd in accordance with our contract and is intended for the readers of the ERM Sustainability Report 2026.

Terms of Engagement

LRQA was commissioned by The ERM International Group Limited (ERM) to provide independent assurance of its greenhouse gas (GHG) emissions (Climate data), Health & Safety data and People data for April 1, 2025 - March 31, 2026, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using The Greenhouse Protocol – A Corporate Accounting and Reporting Standard (revised edition, Jan 2015) and GRI Standards for performance data. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

The scope of our assurance engagement covered ERM's global operations and activities and specifically verified conformance with the following requirements:

- ERM's sustainability reporting protocol and written procedures
- World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocol: A corporate accounting and reporting standard, revised edition (otherwise referred to as the WRI/WBCSD GHG Protocol) for the GHG data.
- GRI Standards: 2-7, 305-1, 305-2, 305-3, 401-1, 405-1, 403-9 & 403-10.

LRQA evaluated the accuracy and reliability of data and information for only the selected indicators listed below:

Climate data

- Direct (Scope 1) GHG emissions: Natural gas, company owned cars and refrigerant gas loss from air conditioning systems (GRI Standard 305-1)
- Energy Indirect (Scope 2) GHG emissions: Office space electricity, steam (district heating) and company cars (GRI Standard 305-2)
- Other Indirect (Scope 3) GHG emissions (GRI Standard 305-3):
 - Category 1 - Purchased goods and services emissions
 - Category 2- Capital goods
 - Category 3 - Fuel and energy related activities
 - Category 6 - Business travel
 - Category 7- Employee commuting

Health & Safety data

Work Related Injuries (GRI Standard 403-9) and Work-related ill health (GRI Standard 403-10):

- Severity rate and severity rate by region
- Total recordable incident rate (TRIR)
- Number of recordable incidents and recordable incidents by type
- Number of life impacting events
- Fatality rate
- Subcontractor injury and illness

People data

- Employees by employment contract, by gender and by region (GRI Standard 2-7)
- Employees by employment type, by gender and by region (GRI Standard 2-7)
- Total number and rate of new employee hires by gender and by region (GRI Standard 401-1)
- Total number and rate of employee turnover, by gender and by region (GRI Standard 401-1)
- Total number and rate of voluntary employee turnover by gender, by region (GRI Standard 401-1)
- Percentage of employees, by gender and by age group (GRI Standard 405-1)



Our assurance engagement excluded the following data and information of ERM:

Climate data

- Leased or owned office locations that are registered as encompassing less than 50 square meters/ 538 square feet due to de-minimis source
- Dedicated server hosting spaces
- Fuels combusted by equipment utilized by subcontractors or clients on ERM project sites
- Fugitive emissions from vehicle AC due to de-minimis source
- Business travel emissions by water, subway, light rail, taxi and bus due to non-availability of data
- Emissions from waste due to de-minimis source.

Health & Safety data

- Days away from work case (DAWC) rate
- Safety AT ERM score.

People data

- New hires by age group
- Total turnover by age group
- Performance and career development reviews data.

LRQA's responsibility is only to ERM. LRQA disclaims any liability or responsibility to others as explained in the end footnote. ERM's responsibility is for collecting, aggregating, analysing, and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of ERM.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that ERM has not, in all material respects:

- Met the requirements of the criteria listed above; and
 - Disclosed accurate and reliable performance data and information as no material errors or omissions were detected.
- The opinion expressed is formed on the basis of a limited level of assurance¹ and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewing ERM's methodology and documented procedures.
- Interviewing relevant employees of the organization responsible for managing Climate performance data, Health and Safety performance data and People performance data.
- Sampling data collection and reporting processes on Net Zero Cloud (Climate data), Event Communication System (Health & Safety data) and Workday (People data) for the reporting period April 1, 2025 - March 31, 2026.
- Verifying GHG emission factors used with the source reference and confirming their appropriateness.
- Verifying underlying calculations and formulae for Climate, Health & Safety and People performance reporting.
- Assessing ERM's data management systems to confirm they are designed to prevent significant errors, omissions, or misstatements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal quality control.

¹ The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



LRQA's Standards, Competence, and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Report verification is the only work undertaken by LRQA for ERM and as such does not compromise our independence or impartiality.

A handwritten signature in black ink, appearing to read 'S. J. Fletcher'.

Steve Fletcher
LRQA Lead Verifier

Dated: 29th May 2026

On behalf of LRQA Ltd
1 Trinity Park
Bickenhill Lane
Birmingham
B37 7ES

LRQA reference: LRQ00004598

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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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Sustainability Performance Data Supplement 2026

Sustainability is our business

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