



# LRQA Independent Assurance Statement

Relating to Environmental Resources Management Europe Limited's GHG Emissions, Assertion, Health & Safety Performance data and People Performance data for the April 1, 2023- March 31, 2024.

This Assurance Statement has been prepared for Environmental Resources Management Europe Limited in accordance with our contract.

## Terms of Engagement

LRQA was commissioned by Environmental Resources Management Europe Limited (ERM) to provide independent assurance of its greenhouse gas (GHG) emissions inventory (GHG Assertion), Health & Safety Performance data and People Performance data for April 1, 2023 - March 31, 2024, 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 ISO 14064 - Part 3 for greenhouse gas emissions and using the GRI Standards (2-7/ 401-1/ 405-1/ 403-9/ 403-10) for performance data. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered ERM's global operations and activities and specifically the following requirements:

- Verifying conformance with:
  - 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/ 401-1/ 405-1/ 403-9/ 403-10)
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  - Natural gas, company owned cars, AC refrigerant gas loss - Direct (Scope 1)
  - Office space electricity, steam, and others - Energy Indirect (Scope 2) and
  - Other Indirect (Scope 3) GHG emissions verified by LRQA only include:
    - Category 1 - Purchased goods and services emissions
    - Category 2- Capital goods
    - Category 6- Business travel
    - Category 7- Employee commuting
  - Health & Safety Performance data
  - People Performance data

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

- Leased or owned office locations that are registered as encompassing less than 50 square meters/538 sq. 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, lighter rail, taxi and bus due to non-availability of data
- Emissions from waste due to de-minimis source
- Age related data excluded for turnover only in people performance.



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 summarized in Table 1, 2 & 3 below.

The opinion expressed is formed on the basis of a limited level of assurance<sup>1</sup> and at the materiality of the professional judgement of the verifier.

The following observations were made:

- For subcontractors, the rate of fatalities as a result of work-related injury, rate of recordable work-related injuries, and the number of hours worked were not reported as internal systems are currently not configured to obtain hours worked for subcontractors.

**Table 1. Summary of ERM’s GHG Emissions for April 1, 2023- March 31, 2024**

Scope of GHG emissions	Tonnes CO <sub>2</sub> e
Scope 1 GHG emissions	1,037
Scope 2 GHG emissions (Location-based)	1,750
Scope 2 GHG emissions (Market-based)	126
Scope 3 GHG emissions Category 1- Purchased Goods & Services	22,117
Scope 3 GHG emissions Category 2- Capital Goods	1,467
Scope 3 GHG emissions Category 6- Business Travel (internal)	5,341
Scope 3 GHG emissions Category 6- Business Travel (external)	9,029
Scope 3 GHG emissions Category 7- Employee Commuting	3,570
Total GHG emissions (Location-based)	44,311
Total GHG emissions (Market-based)	42,687
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the WRI/WBCSD GHG Protocol Scope 2 Guidance, 2015	

<sup>1</sup> 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 lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



**Table 2. Summary of ERM’s Health & Safety Performance data for April 1, 2023- March 31, 2024**

Parameter	Value	Units
Annual manhours	13,828,448	hr
Global DAWC Rate	0.09	-
Recordable incidents	18	nos
Total recordable incident rate (TRIR)	0.26	-
Fatal events	0	nos
Life-impacting events	0	nos
Fatality rate	0	-
Severity rate	6.35	-
Subcontractor injury and illness	65	nos

**Table 3. Summary of ERM’s People Performance data for April 1, 2023- March 31, 2024**

Parameter	Value	Units
Total number of employees	7,941	nos
Total number of new hires	1,284	nos
Total number of turnovers	1,367	nos
Total turnover rate	18.2	%
Male employees	47.0	%
Female employees	49.9	%
Employees under the age of 30	27.0	%
Employees between the age 30 and 50	54.8	%
Employees over the age of 50	18.2	%

**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 GHG emissions data, Health and Safety Performance data and People Performance data.
- Verifying historical GHG emissions data and records at an aggregated level for the reporting period April 1, 2023 - March 31, 2024.
- Sampling Ecometrica data submissions, Health & Safety Performance and People Performance data for the reporting period FY24.
- Verifying emission factors used with the source reference and confirming their appropriateness.
- Verifying underlying calculations and formulae for Health & Safety Performance 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.



### **LRQA's Standards and Competence**

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.

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

Signed

Dated: June 21, 2024

*Davina Rahman*

Davina Rahman  
LRQA Lead Verifier  
On behalf of LRQA, 1 Trinity Park, Bickenhill Lane, Birmingham, UK

LRQA reference: LRQ00004598

LRQA Group Ltd, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

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

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2024.



**ANNEX A**

**Table A.1 Health and Safety Performance Data of Severity rate by region for April 1, 2023- March 31, 2024**

Asia Pacific <sup>1</sup>	0.65
Europe, Middle East and Africa	0.06
Latin America	26.67
North America	7.98
Global Businesses <sup>2</sup>	0.00
Group	0.00
<b>Total</b>	<b>6.35</b>

<sup>1</sup> Asia Pacific includes Australia and Asia.

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

**Table A.2 Health and Safety Performance Data of No. of recordable incidents for April 1, 2022- March 31, 2023**

Exertion <sup>1</sup>	4
Exposure <sup>2</sup>	2
Hit <sup>3</sup>	4
Security/Violence <sup>4</sup>	0
Slips, Trips & Falls <sup>5</sup>	8
<b>Total</b>	<b>18</b>

<sup>1</sup> Includes ergonomic (office or field) and fatigue

<sup>2</sup> Includes chemical and environmental exposures.

<sup>3</sup> Includes hit by and against

<sup>4</sup> Includes aggression/threats towards personnel.

<sup>5</sup> Includes falls on stairs, falls to lower levels, falls from height, falls on same level, and slip/trips from stairs

**Table A.3 Health and Safety Performance Data of Subcontractor injury and illness<sup>1</sup> for April 1, 2022- March 31, 2023**

Fatalities (injuries/illnesses)	0
Life-Impacting (injuries/illnesses)	0
Recordable injuries/illnesses	5
Total injury/illness incidents <sup>2</sup>	35
Near miss	25
<b>Total</b>	<b>65</b>

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



**ANNEX B**

**Table B.1 People Performance Data of Employees by employment contract and gender for April 1, 2023- March 31, 2024**

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

*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*

**Table B.2 People Performance Data of Employees by employment contract and by region for April 1, 2023- March 31, 2024**

	<b>Permanent<sup>1</sup></b>	<b>Flexible<sup>2</sup></b>	<b>Total</b>
Asia Pacific <sup>3</sup>	1,250	59	1,309
Europe Middle East & Africa	1,959	90	2,049
LAC	772	95	867
North America	2,667	172	2,839
Group	339	9	348
Global Businesses <sup>4</sup>	508	21	529
<b>Total</b>	<b>7,495</b>	<b>446</b>	<b>7,941</b>

*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 ANZ & Asia*

*4 Global Businesses includes Climate Markets, CVS, Digital Products, Digital Services & Tech Enablement*

**Table B.3 People Performance Data of New Hires by region for April 1, 2022- March 31, 2023**

	<b>Total number</b>	<b>Rate (%)</b>
Asia Pacific	271	22.1%
Europe Middle East & Africa	279	14.0%
LAC	100	12.8%
North America	499	18.8%
Group	38	11.2%
Global Businesses	97	18.0%
<b>Total</b>	<b>1,284</b>	<b>17.1%</b>



**Table B.4 People Performance Data of New hires by age group for April 1, 2022- March 31, 2023**

	<b>Total number</b>
Under 30	557
30-50	620
Over 50	107
Not indicated or other	0
<b>Total</b>	<b>1,284</b>

**Table B.5 People Performance Data of Total turnover<sup>1,2</sup> by region for April 1, 2022- March 31, 2023**

	<b>Total Turnover</b>	<b>Rate</b>
Asia Pacific <sup>3</sup>	246	20.1%
Europe Middle East & Africa	417	21.0%
Latin America & the Caribbean	109	14.0%
North America	470	17.7%
Group	44	12.9%
Global Businesses <sup>4</sup>	81	15.1%
<b>Total</b>	<b>1367</b>	<b>18.2%</b>

<sup>1</sup> Only Permanent employees are included in turnover calculations.

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

<sup>3</sup> Asia Pacific includes ANZ & Asia

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

**Table B.6 People Performance Data of Total turnover by gender for April 1, 2022- March 31, 2023**

	<b>Total Turnover</b>	<b>Rate</b>
Woman	668	17.6%
Man	656	18.4%
Non-binary	5	18.0%
Not Indicated or Other	38	27.4%
<b>Total</b>	<b>1367</b>	<b>18.2%</b>