Business Working Together for a Low Carbon Future

Net Zero backed by Science-Based Targets

PwC's 6th Annual Report on the Business in the Community Ireland (BITCI) Low Carbon Pledge

pwc

BUSINESS IN THE COMMUNITY IRELAND

Foreword

I welcome the business leadership and advances made to decarbonise our economy evident under the Business in the Community's Low Carbon Pledge. Since its inception in 2018, it has driven the climate ambitions of business and contributed to the national objectives on climate action.

We know the challenges to decarbonising our economy and society are ever mounting. Internationally we see the many forces disrupting the momentum to make the changes needed at speed and scale - we witness continued wars, geopolitical tension, social instability and cost of living crises.

Yet we are faced with the stark facts - globally, 2023 was the hottest year on record and in Ireland, winter 2023-24 was one of the wettest ever. The Stockholm Resilience Centre states that we have crossed six of the nine planetary boundaries which are necessary for humanity to continue to develop and thrive for generations to come. While we committed in the Paris Agreement to keep the increase below 1.5 degrees, the latest global stocktake under the Agreement shows us heading instead for 2.7 degrees.

There is no doubt we are living in precarious times. But we are also living in a time of opportunity that means that we have the technology and the capacity to turn things around. The area where perhaps there is greatest hope is in the transition to renewable energy. Here in Ireland in 2023, 41% of our energy came from renewable sources and I can only see this going one way. Just this July, Ireland was named the 5th most attractive country to invest in renewable energy projects. In 2023, against the background of a thriving economy and a rising population we had the lowest emissions for 30 years, reducing them by nearly 7% over 2022. I think we can continue to make this green transition, ensuring that our country is more resilient and improving people's quality of life.

We can and will be good at the green transition, and that's not just me saying that. Analysis from UCC's MaREI Institute (September 2024) shows that we are on track to meet our first statutory carbon budget for 2021-2025. This is highly welcomed news. Significant challenges to stay the course remain, and we will require an 8.4% average annual GHG emissions reduction in 2024 and 2025. Yet this analysis indicates that real transition is happening, at a macro-level, but also at a local level. I have spent the past four years travelling around the country, to meet with businesspeople, local community organisations and local authorities, and there are strong and vibrant green shoots in every county.

Towards this, I welcomed the research by BITCI with DCU's Business School 'Carbon Budgets: Opportunities and Challenges for Irish Business',[1] which encourages businesses to analyse their emissions targets and more importantly, their performance, through a value chain[2] lens, utilising the carbon budgets to connect their impacts to the national emissions sectors. This research recognises that carbon budgets provide a valuable framework to organise economic goals and activity within climate limits.

The Pledge set a collective business ambition to set science-based targets for reducing their greenhouse gas emissions by the end of 2024. Each year, the signatories were held accountable for their commitment through public reporting and BITCI supported them to build their expertise and capacity to deliver the stated ambition.

The Pledge was recognised in the Climate Action Plan. The work of the signatories has created a lasting change within each individual business and influenced business approaches to accelerate decarbonisation of their business model and supply chains.

The annual report launch was a milestone event, bringing government and business together, to review progress and discuss the challenges ahead - I was personally delighted to participate for four years in this forum.

Notable also was that in 2021 the Pledge increased its ambition with all signatory companies working towards setting science-based targets for their entire carbon footprint, including value chains. The Pledge signatories 'stayed the course' during the Covid pandemic. The collective accountability and peer support helped business to keep climate targets during a time of great economic and social shock.

The investment by BITCI and all the signatories is to be commended, and I thank them for their leadership on climate action. I wish to also recognise the companies who participated in the BITCI's Low Carbon Leaders' Sub-group namely Arup, EirGrid, ESB, Dawn Meats, Gas Networks Ireland, Musgrave and Veolia.

I look forward to the announcement of the new BITCI collective ambition and see this continuation as a testament to the strength and impact of what was created in the last six years.

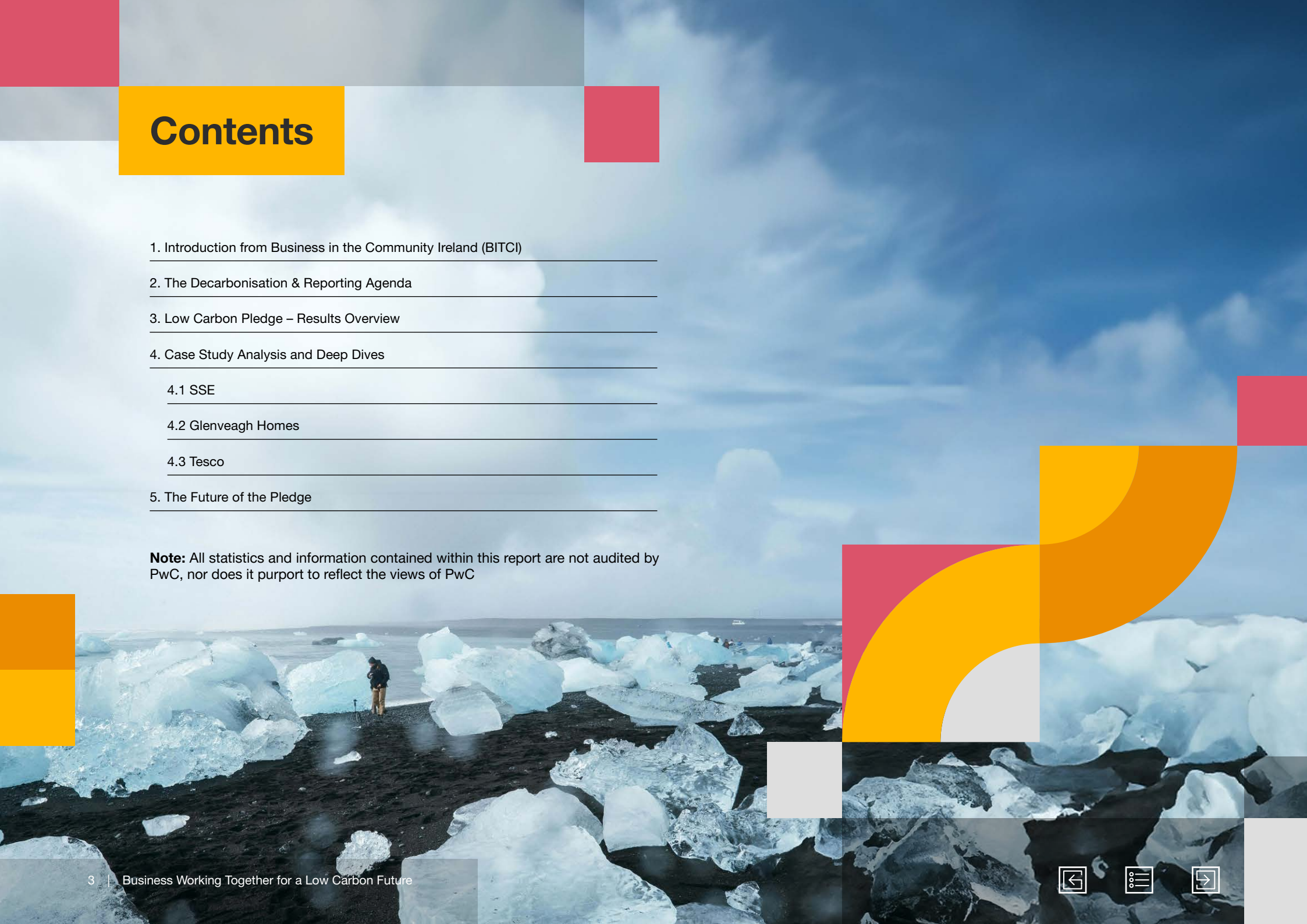
Eamon Ryan TD
Minister for Environment, Climate, Communications and Transport

1 Source: https://bitc.ie/wp-content/uploads/2024/07/CB-Report-online-Jun24.pdf

2 Note: A value chain refers to the full lifecycle of a product or process, including material sourcing, production, consumption and disposal/recycling processes

Contents

Note: All statistics and information contained within this report are not audited by PwC, nor does it purport to reflect the views of PwC



1

Introduction from Business in the Community Ireland (BITCI)

Ambition and Intent

In 2018, Business in the Community Ireland (BITCI) launched the Low Carbon Pledge, an initiative devised by our Low Carbon Leaders' Subgroup, the members of which were Arup, EirGrid, ESB, Dawn Meats, Gas Networks Ireland, Musgrave and Veolia.

BITCI's mission is anchored in raising the ambition and building the capacity of business to achieve their sustainability goals – and the Pledge has successfully supported this mission. When launched, business engagement and understanding of science-based target setting was low – the Pledge helped address this barrier to action.

The goal of the Pledge was to encourage businesses across Ireland to set science-based targets for reducing their greenhouse gas emissions by the end of 2024, and to have these validated by the Science-Based Targets Initiative (SBTi). We are proud that sixty-two of the largest businesses from across multiple sectors in Ireland participated in this collective initiative, working to set near and long-term emissions targets across all scopes.

From inception, the Pledge has been supported by the Irish government as an exemplar of collective climate action. The Climate Action Plan 2024 (p. 192) notes:

> "[We will] support industry-led initiatives, such as Business in the Community Ireland, to support decarbonization programmes, such as low carbon pledges."

In 2024, we face a starkly different operating context for decarbonisation of business. EU regulation, including the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) places new reporting obligations on companies. This is combined with the legally binding economy-wide carbon budgets under the Climate Action Act (2021). Business must remain firmly committed to climate action and go beyond compliance asks to ensure we halve national emissions by 2030 and reach net zero no later than 2050.

What has been achieved – the Pledge Impact

With 47 companies in the inaugural report, and concluding with sixty-two, we achieved high retention and engagement of signatories over its lifespan. Over the last six years, the Pledge has empowered climate action through:

- Publication of six annual reports in partnership with PwC building market insights
- Hosting of an annual high-level event bringing together key stakeholders from business and government to foster collaboration
- Building a community of practice for signatories by hosting over 20 webinars with more than 40 industry and academic expert speakers participating, and over 140 people actively engaged
- Completing over 15 case studies on decarbonisation journeys
- Commissioning two research projects, with accompanying reports, aimed at unlocking barriers to change, namely Progressing Towards Science-based Targets[3] in partnership with Quantis and We Mean Business (2020), and Carbon Budget: Opportunities & Challenges for Business[4] in partnership with DCU (2024)
- Building a stakeholder network across business, government and the NGO community
- Positioning Irish business on international forums as leading on progressive action with recognition from World Business Council for Sustainable Development, We Mean Business, Business Pact for Nature Coalition, SME Climate Hub and CSR Europe
- Generating engagement on climate ambition through coverage in national radio, print and social media channels, with strong data and transparency insights shared following the annual report launch event

As we conclude the Pledge, we can see that signatory companies have increased their ambition and internal capacity to deliver on climate action, and now strive for carbon reduction across their value chains. As the primary signatory, CEOs demonstrated leadership in driving action within their company and inspired others to join and expand this collective campaign. The Pledge has laid the foundations for the next phase of collective action which will be based on pathways and practice for transition plans.

3 Source: https://bitc.ie/wp-content/uploads/2024/09/Quantis-Sc.-Based-targets.pdf

4 Source: https://bitc.ie/wp-content/uploads/2024/07/CB-Report-online-Jun24.pdf

Partnership for Delivery

I wish to acknowledge the leadership and momentum maintained by the Low Carbon Sub-Group including the Co-Chairs of EirGrid and Gas Networks Ireland – it was a key success factor in the evolution of the Pledge. Their guidance and expertise informed all aspects of the Pledge's programme.

BITCI thank PwC for the partnership in delivering the annual Pledge report during the last six years. The report was a critical mechanism to fulfil the engagement, in tracking the Pledge's evolution and documenting the experience of signatory companies as they engaged with the decarbonisation and wider sustainability agenda.

Tomás Sercovich

CEO, Business in the Community Ireland

Organisations participating in this report

2

The Decarbonisation & Reporting Agenda

Introduction from PwC

PwC is proud to partner once again with BITCI on the 6th edition of the Low Carbon Pledge report. As BITCI prepare to launch the next evolution of the Pledge, it is worth reflecting on the journey that the Low Carbon Pledge and its signatory companies have taken along the way. Over the course of six Low Carbon Reports from 2019 – 2024 the carbon, sustainability and ESG operating environments have changed significantly for signatory companies. The Government's commitment to ambitious near-term carbon reduction targets and sectoral carbon budgets aligned to longer-term net zero ambitions is putting pressure on companies to navigate the complex shift to a low-carbon economy.

Evidence suggests that this shift is slowly starting but that significant challenges still lie ahead. Ireland's greenhouse gas emissions decreased by 6.8% in 2023 reaching their lowest level in three decades. Positively, the EPA attributed the decline to the impact of climate action and decarbonisation measures, noting the reduction as 'the largest reduction in emissions outside of recession'. However, with the EPA forecasting that Ireland will fall well short of its 51% reduction target by 2030, significant effort is still required to accelerate economic and emissions growth decoupling.

> "The EPA's projections show that full delivery of all climate action plans and policies could deliver a 29 per cent reduction in greenhouse gas emissions. This is well short of both our European and National emission reduction targets and highlights the scale of effort required to achieve the required reductions across all sectors of our economy. The key priority must be to translate the aspiration in our policies and plans to implementation on the ground."
>
> Laura Burke, DG EPA

In parallel, the development and implementation of CSRD has driven climate and sustainability reporting from a voluntary to a mandatory basis. CSRD is demanding significant levels of detail, rigour and transparency around companies' climate and sustainability data along with strategic responses (e.g. policies, actions, targets) to mitigate material topics. CSRD is a key driver of change and the most critical climate and sustainability policy facing companies. Meeting CSRD's requirements represents a major change for organisations with companies now having to create the organisational structure and governance arrangements to embed sustainability across entire organisations and business activities.

When the Low Carbon Pledge was launched in 2018, CSRD and its associated reporting and disclosure requirements were barely on the EU and national policy horizon. Whilst voluntary in nature, the Low Carbon Pledge has been instrumental in helping signatory companies prepare for compliance with key elements of CSRD.

The Pledge's requirements for signatories to baseline, track and gather their emissions data, set strategies and mitigation actions to reduce their carbon intensity, develop Science-Based Targets (SBTs) and consider their impact beyond emissions in critical areas like nature and ecosystems has provided companies with a roadmap for CSRD readiness.

CSRD Preparedness and Lessons Learned

Sustainability data and insights are becoming increasingly important for investors and stakeholders' decision-making, as they demand to see how value is created for the company, and for society.[5] Estimated to apply to some 50,000 businesses that are listed in the European Union or have significant operations there, regardless of where they're based, the EU's CSRD requires extensive and detailed disclosures about how sustainability issues affect a company's business, as well as the impact of its activities on society and the environment. Beyond targets and metrics, the CSRD disclosures include sustainability governance, the interaction of sustainability impacts, risks and opportunities with the business strategy and policies and action plans to manage those impacts, risks and opportunities. All of this information will also require independent assurance, beginning with limited assurance over Year 1 reporting and increasing to reasonable assurance at some point thereafter.

Although a company may not be in scope of CSRD just yet, it's imperative that companies start to prepare for their reporting obligations now by gaining an understanding of those requirements (including which sustainability matters are material), the processes needed to obtain the data from across your value chain and the development of a reporting system.

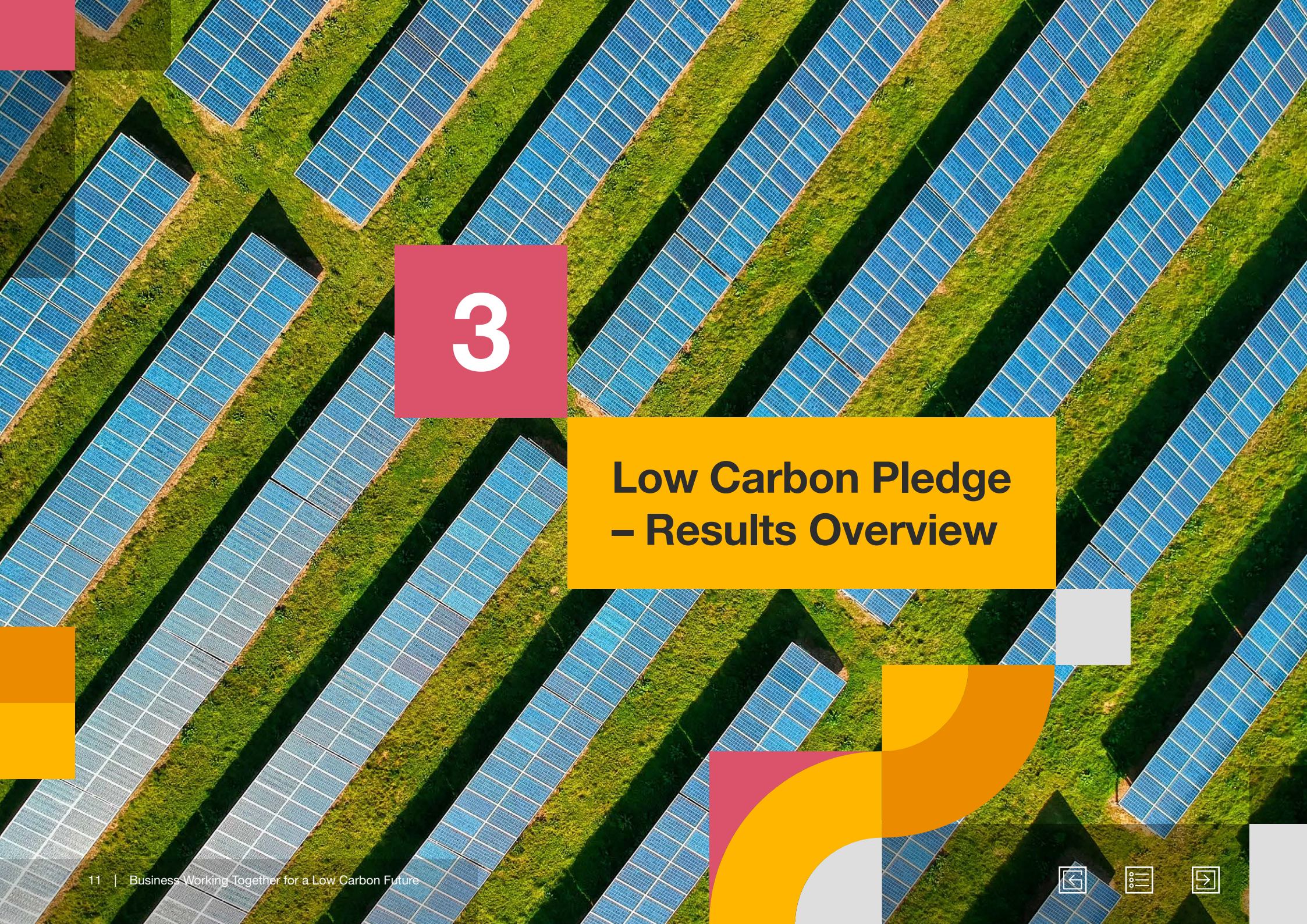
The first step is to gain an understanding of which sustainability matters are material for your company by completing a robust Double Materiality Assessment (which is required to be audited). Common pitfalls that we have observed throughout this process include:

- Siloed approach without engaging the entire organisation
- Rapidly producing a materiality assessment without appropriate supporting documentation
- Performing a high-level materiality assessment that does not address sub-topics or the value chain
- Relying solely on the European Sustainability Reporting Standards (ESRS) list of sustainability matters
- Placing unequal weight on either impact or financial materiality
- Over-reliance on pre-CSRD materiality assessment approaches

The directive is not only a major new reporting obligation but also an opportunity for leaders to understand in greater depth how sustainability will challenge today's business models and create opportunities for growth and reinvention.

The next section provides an overview of the main findings and observations stemming from Pledge signatories' responses to this year's Low Carbon Pledge Survey. Insights from a series of case studies with selected signatories on their Pledge experience and decarbonisation journey are subsequently presented. The report concludes with an overview of the next phase of the Pledge - **Accelerate: The Business Pact for Climate and Nature.**

5 Source: PwC – Global Investor Survey (2023)



3

Low Carbon Pledge – Results Overview

Executive summary

This report is based on statistics from survey data provided by signatories, as part of the annual BITCI questionnaire.[6] This year's Pledge figures reflect the data submitted by 60 out of 62 signatories.

The report consists of a survey insights section which sheds light on a number of areas including:

- The Pledge signatories;
- The progress made by signatories in setting science-based targets (SBTs);
- Signatories journey to net zero;
- An overview of signatories emissions performance;
- The activity undertaken by signatories to decarbonise;
- Carbon offsetting initiatives;
- Climate and nature risks affecting signatories;
- Reflections on the Low Carbon Pledge.

The report also delves into a series of case studies highlighting the individual decarbonisation journeys of 3 Pledge signatories.

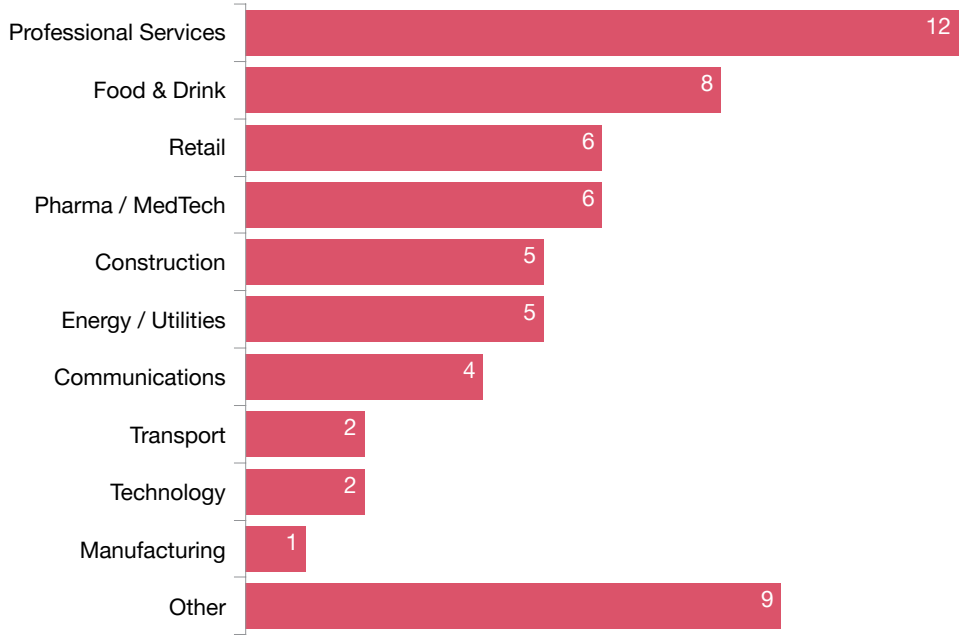
As the Pledge comes to an end in December of this year, it is noteworthy that 82% of respondents indicated they would meet the requirements of the Low Carbon Pledge and have SBTs set by December 2024. The Pledge as a voluntary initiative has coalesced with a number of regulatory changes, including CSRD, which has driven overall engagement by the signatories in data collection, decarbonisation initiatives and ambition setting.

As the prevalence of non-financial reporting increases and the number of standards through which sustainability data can be analysed proliferate, it is evident that signatories are in favour of a streamlined disclosure process (87% of respondents agree). BITCI's next phase in the evolution of the Low Carbon Pledge 'Accelerate: The Business Pact for Climate and Nature' intends on assisting signatories to achieve the goals of the reporting obligations that they are subject to.

3.1 Pledge Signatories

62 organisations have signed this year's Pledge, up from 47 signatories in 2019 (a 32% increase). The survey respondents span 16 different sectors, with Professional Services and Food & Drink companies being the largest sectoral groups. Since the 2023 report – John Sisk & Son have joined as the newest signatory of the Pledge whilst Allianz, Cisco Systems, Dublin Bus, Fujitsu Ireland, KBC Bank Ireland, Keelings Retail UC and RSA Insurance Ireland have left. The figures relating to this year's activity in the report reflect the 60 signatories that submitted data, notwithstanding that 62 signatories remain committed to the Low Carbon Pledge.

Figure 1: Respondents per sector



6 Note: Data underpinning this report is self-reported by signatory companies and has not been audited by PwC.

3.2 Science-based Targets Progress

Pledge signatories are proceeding with setting SBTs. 82% of respondents are well progressed to setting SBTs by the end of 2024 (up 1% from last year) meaning they are at least in the process of setting SBTs. Further development has been seen in the number of respondents who have had their SBTs approved, with figures now totaling 58% (up 8% from last year). A further 32% have formally committed to setting SBTs (up 1% from last year), of which 10% have set them and are awaiting approval (up 1% from last year).

The most common year that signatories submitted their formal SBT submission to the SBTi was 2021, followed by 2023. 18 signatories hope to submit their application in 2024 / 2025 which would total 53% of respondents if successful.

49 respondents indicated they would meet the requirements of the Low Carbon Pledge and have SBTs set by December 2024, which reflects 82% of the overall respondents to the survey.

Note: As per the SBTi criteria[7] absolute and intensity-based emission reduction near-term targets must cover a minimum of 5 years and a maximum of 10 years from the date the target is submitted to the SBTi for validation. The choice of base year must be no earlier than 2015. It is recommended that companies use the same base years for all near-term targets.

Of the 60 respondents who provided information, the most common baseline year was 2019.

7 Source: See SBTi Science-Based Targets Criteria - SBTi Critria and Recommendations

Figure 2: Respondents stage of SBT journey

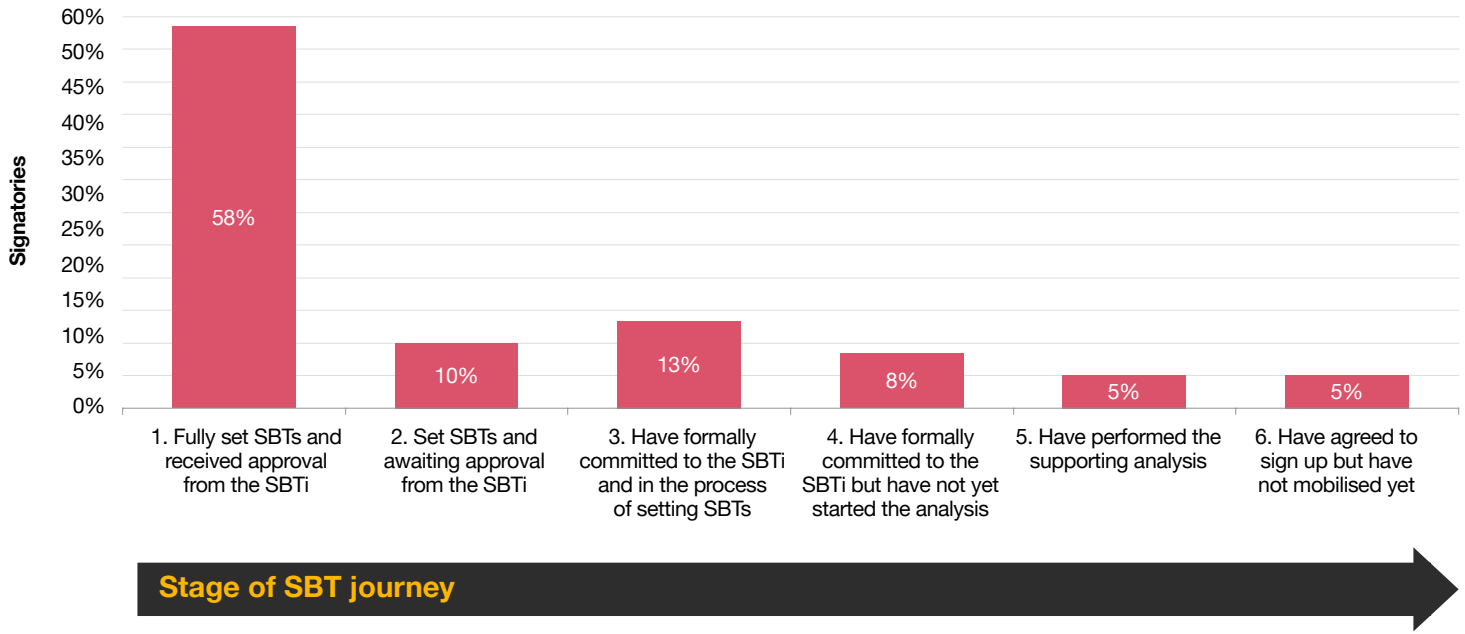
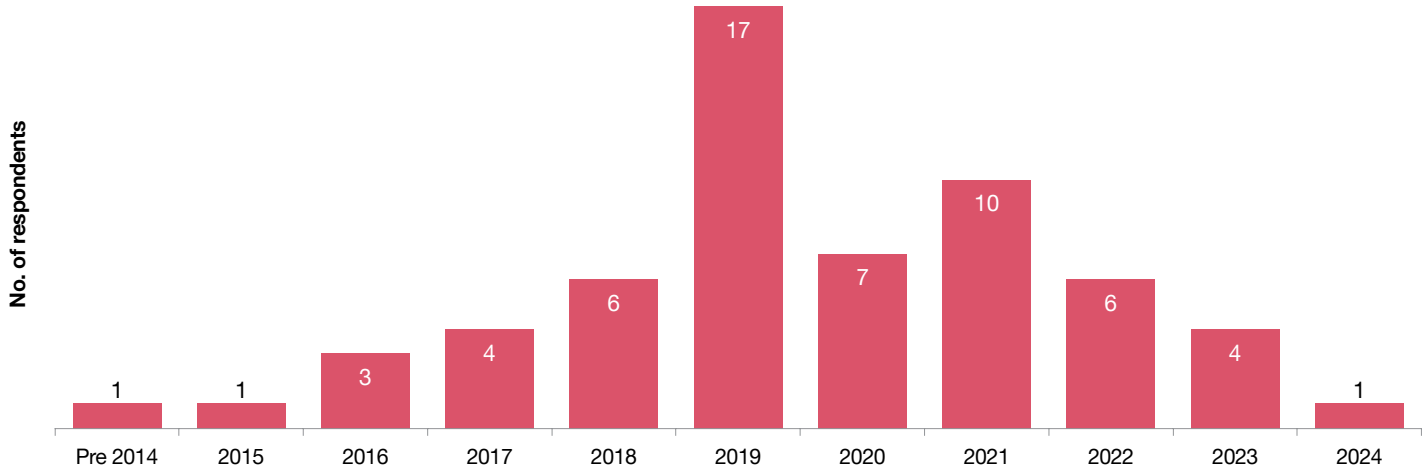


Figure 3: Baseline year chosen by respondents



3.3 Net Zero

Net zero commitments give a long-term horizon view of when a company intends to be in a state of balance between the amount of greenhouse gas (GHG) produced and the amount removed from the atmosphere. SBTs are short to medium term stepping stones, which can be used to achieve longer term net zero ambitions. Therefore, although this report is primarily focused on setting SBTs, net zero commitments are also considered.

60 respondents indicated which step they are on in their net zero journey, with 67% of companies defining a net zero timeframe.

Figure 4: Step Signatories are on in their Net Zero Journey

1. Fully set and approved SBTs	17
2. Set SBTs awaiting approval	3
3. Formally committed to SBTi	20
4. Conducted initial analysis	10
5. Agreed to sign up but not mobilised	10

Note: Net zero pledges cover 92% of GDP and 88% of emissions worldwide.[8] Despite this, the definition of net zero is often interpreted inconsistently. The lack of a standardised definition means targets can differ in terms of the emissions sources included and the depth and speed of emissions reductions. Science-based targets are intended to resolve this issue and through the SBTi companies can set science-based net zero targets in a consistent and comparable way.

8 Source: SBTi - The Corporate Net Zero Standard

Figure 5: Five-step process of setting net zero science-based targets

Maximum 24 months

Commit

Submit a letter establishing your intent to set a science-based target.

Develop

Work on an emissions reduction target in line with the SBTi's criteria.

Submit

Present your target to the SBTi for official validation.

Communicate

Announce your target and inform your stakeholders.

Disclose

Report company-wide emission and track target process annually.

Respondents noted several challenges in setting net zero science-based targets however 80% of respondents indicated challenges were specific to companies. Notably, complexity emerged as a key theme amongst the individualised challenges of those who responded.

Figure 6: Biggest obstacles to setting a Net Zero SBT[9]

Obstacle	
Lack of innovation	3
Government policy	2
No analysis done	2
Lack of technology	2
Other	36

9 Note: The 'Other' category includes a wide variety of examples that are company specific and in the interests of brevity have not been listed

The number of respondents selecting a timeframe for net zero has increased with 67% of respondents providing a timeline for scope 1 and 2 emissions (an increase of 10% since last year) and 63% indicating a timeline for scope 3 emissions (an increase of 16% since last year). The most popular timeframe for net zero SBTs for scope 1 and 2 emissions is 2026-2030 (32% of respondents) whilst the most popular timeframe for scope 3 net zero SBTs is 2046-2050 (23% of respondents).

Circular Economy and Net Zero Synergies

Government legislation and EU requirements will ensure that Ireland moves towards a circular economy and structures have been put in place to support this transition through Ireland's Circular Economy Programme (2021 to 2027), which has mapped Ireland's transition to a circular economy. The vision for the Programme, led by the Environmental Protection Agency (EPA), is an Ireland where the circular economy ensures that everyone uses less resources and prevents waste to achieve sustainable economic growth[10].

Widespread adoption of circular economy principles like reuse and recycling could reduce Ireland's carbon emissions by up to 32%, according to the Circularity Gap Report Ireland,[11] published in 2024. The report analyses Ireland's material consumption and carbon emissions profile and the potential for circular economy strategies to mitigate environmental impacts.

10 Source: Environmental Protection Agency (EPA) - The Circular Economy Programme 2021 - 2017

11 Source: The Circular Gap Reporting Initiative - The Circularity Gap Report (Ireland)

To aid these net zero commitments many respondents have engaged in circular economy planning. 43% of respondents noted having a circular economy strategy. Included in the responses were a number of examples where circular economy strategies are linked to their company's carbon footprint including:

- A catering company using biodigesters to eliminate food waste and produce fertilizer;
- A mobile phone retailer increasing the use of recycled and recyclable materials in their value chain;
- A professional services firm expanding digital assets tracking to allow for refurbishment and reuse to extend the life cycle of assets;
- A financial services company transitioning to 100% renewable energy in their own operations;
- A legal firm sending zero waste to landfill;
- A supermarket retailer reducing the plastic in their own brand packaging;
- A communications company engaging in value chain due diligence projects to monitor and take action against scope 2 and 3 emissions.

Integration of Ireland's Climate Action Plan into Sustainability strategy

The Climate Action Plan 2024 (CAP24) is the third annual update to Ireland's Climate Action Plan (CAP). The purpose of the CAP is to lay out a roadmap of actions which will ultimately lead us to meeting our national climate objective of a climate neutral economy by no later than the end of 2050.[12]

40% of respondents have integrated the Irish government's CAP into their sustainability strategy with examples including:

- A CPG company developing reduction targets in line with the CAP, implementing biodiversity standards and metrics in their Sustainable Barley Scheme which is aligned with the Irish National Biodiversity Action Plan to 2030;
- A professional services firm expanding the use of smart meters to drive energy efficiency and implementing an internal carbon price on travel;
- A financial services company offering a range of sustainable finance products that support the CAP;
- An infrastructure provider establishing an initiative to provide the additional energy infrastructure to meet the Government's CAP targets;
- An insurance company setting EV specific targets.

12 Source: Department of the Environment, Climate and Communications - Climate Action Plan 2024

3.4 Emissions performance overview

As part of the annual survey, each signatory is asked to provide their scope 1, 2 and 3 emissions in tonnes CO2e for the preceding business year giving a full view of a company's climate impact throughout its value chain.

Figure 7: Overview of scope 1,2 and scope 3 emissions[13]

Scope 3	Scope 1 and 2	Scope 3
Supply chain ('Upstream')	**Reporting company**	**Customers ('Downstream')**
1. Purchased goods and services		9. Downstream transportation and distribution
2. Capital goods		10. Processing of sold products
3. Fuel and energy related activities (not included in scope 1 or scope 2)		11. Use of sold products
4. Upstream transportation and distribution		12. End-of-life treatment of sold products
5. Waste generated in operations		13. Downstream leased assets
6. Business travel		14. Franchises
7. Employee commuting		15. Investments
8. Upstream leased assets		

Source: Greenhouse Gas Protocol, Scope 3 Standard

Note: Scope 1 emissions are direct GHG emissions arising from sources that are owned or controlled by the organisation. Scope 1 emissions include four principal emission sources including: stationary, mobile, fugitive and process.[14]

Stationary combustion emissions: Emissions released from combustion of fossil fuels in boilers, furnaces or turbines for the purposes of producing electricity, generating steam or heat.

Mobile combustion emissions: Scope 1 emissions released from all vehicles owned or controlled by a firm.

Fugitive emissions: Emissions from refrigeration and air conditioning leakage and end of life disposal.

Process emissions: emissions released during industrial processes and on-site manufacturing.

The principal source of scope 1 emissions amongst respondents is from stationary combustion (e.g. natural gas and other fossil fuels) which is consistent with the results reported in previous years.

13 Source: Greenhouse Gas Protocol, Scope 3 standard
14 Source: GHG protocol

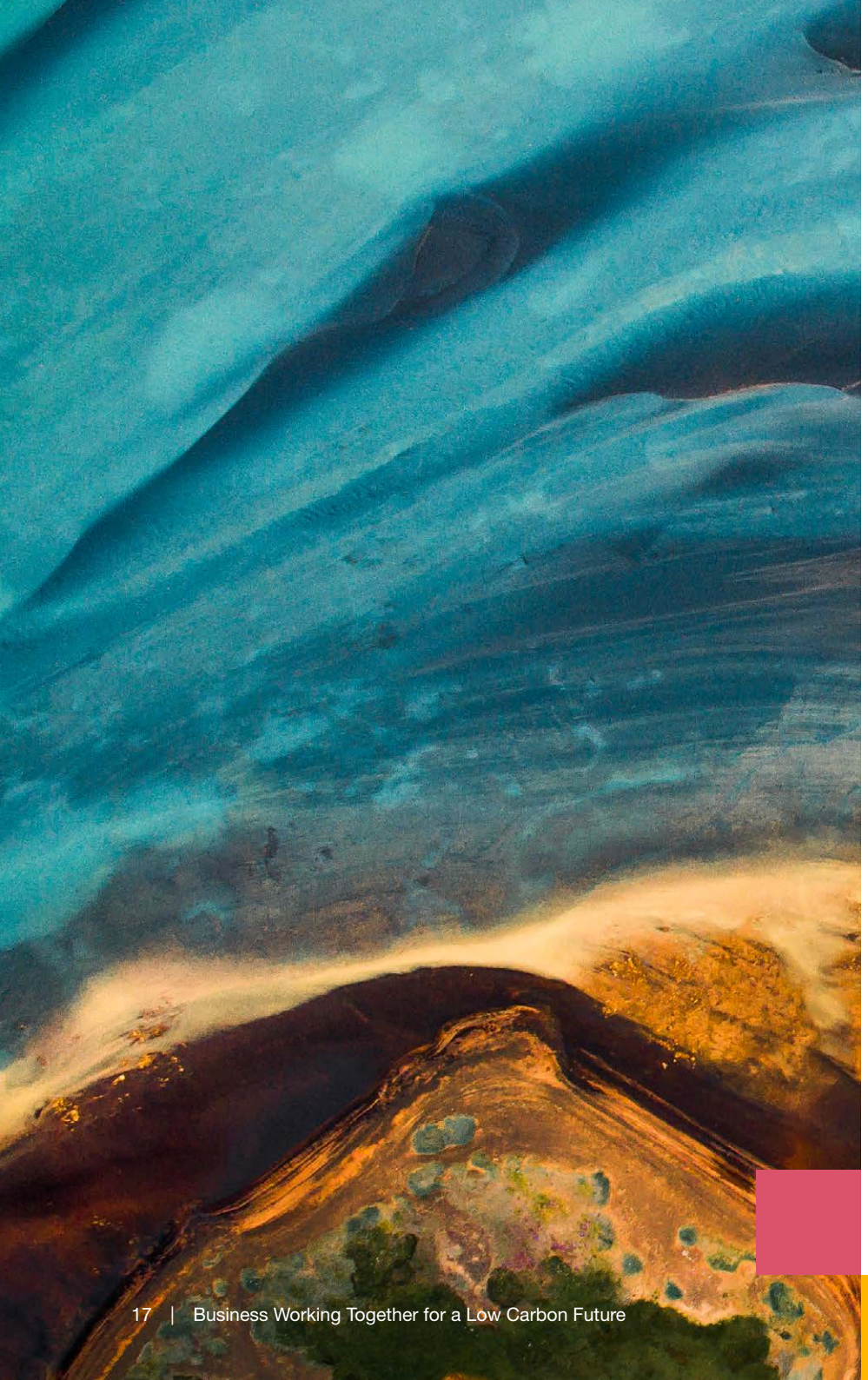
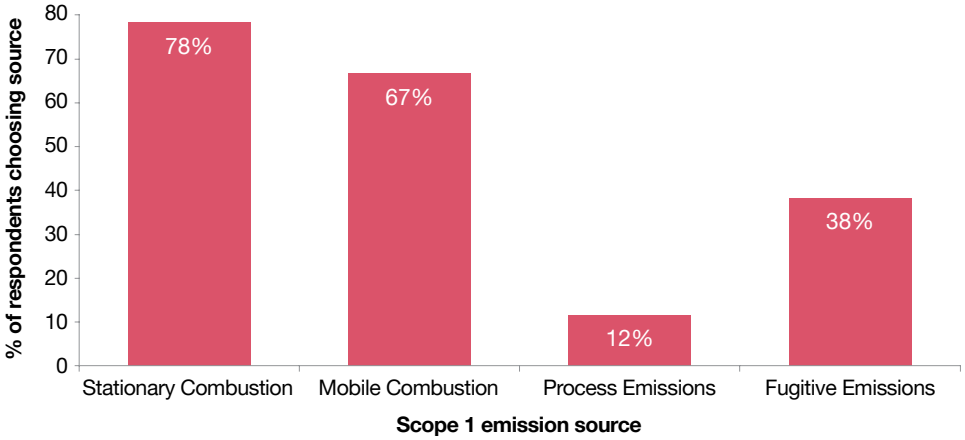


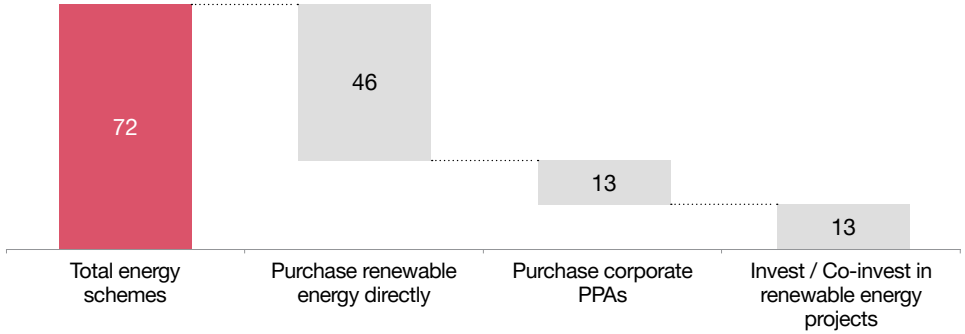
Figure 8: Main source of respondents scope 1 emissions[15]



Note: Scope 2 emissions are indirect greenhouse gas emissions from consumption of purchased electricity, heat or steam.

The primary source of scope 2 emissions amongst respondents is from purchased electricity (92%).

Figure 9: Respondents energy scheme by type[16]



Note: Scope 3 emissions include all indirect upstream ('supply chain') and downstream ('customer') emissions.

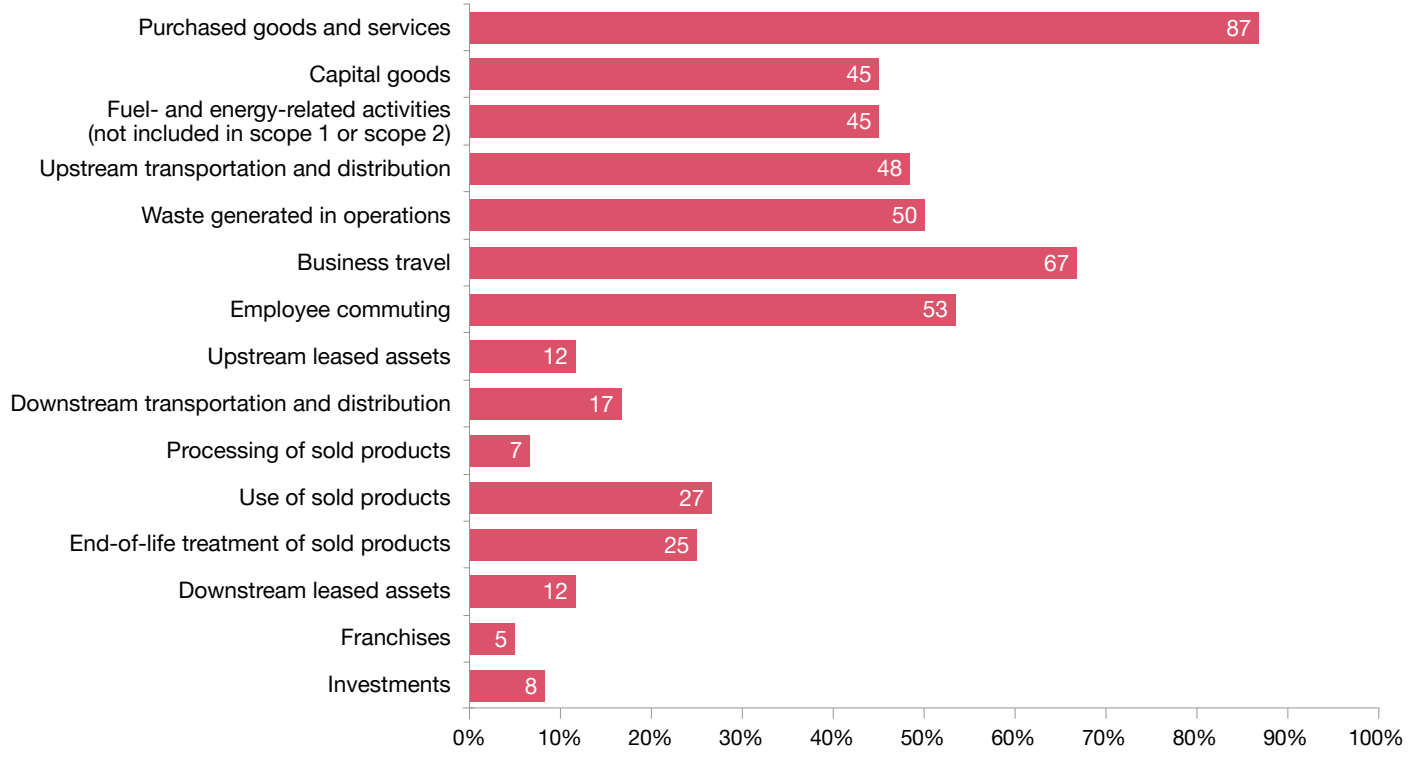
15 Note: Respondents were capable of choosing more than one source
16 Note: Respondents were capable of choosing more than one source

Figure 10 displays the respondents' scope 3 emissions[17] as per the 15 categories of scope 3 emissions outlined by the Greenhouse Gas Protocol.[18]

Purchased goods and services and business travel represented the two greatest sources of scope 3 emissions for respondents.

55% of respondents state that scope 3 emission make up over 80% of their carbon footprint.

Figure 10: Signatory's main sources of scope 3 emissions as per the categories outlined by the GHG Protocol[19,20]



Encouragingly, respondents are increasingly monitoring climate metrics and performance. 47% of respondents having linked employee/director compensation/bonuses to climate performance.

3.5 Decarbonisation activity

Accessing funding for decarbonisation projects can be a key challenge for respondents. 40% of respondents have availed of government support (advice, grants, consultants) for energy management/ carbon reduction within their organisation. 17 respondents referenced the Sustainable Energy Authority of Ireland (SEAI) assisting their decarbonisation activity. Respondents mentioned the IDA/Enterprise Ireland provided support to a further 6 companies.

External funding is a supplement to internal investment for signatories. 62% of respondents have a dedicated budget for the completion of carbon reduction projects, which is a 12% increase from last year.

19 respondents completed deep energy retrofit projects in 2023 with office retrofit upgrades and LED lighting installation the most common project types.

Decarbonisation activity has not just been aimed at internal operations. Companies are increasingly looking to improve their market impact. 29 respondents have developed new products/services with a lower/reduced environmental impact. Examples of new products/services with a lower environmental impact include:

- Weight reductions, reduction of virgin plastic for manufacturing and removal of single use packaging entirely by a company in the CPG industry;
- Undertaking whole lifecycle carbon assessments as part of service provision and committing to no new services involving the extraction, refinement, or transportation of hydrocarbon-based fuels by an engineering company;

17 Note: Respondents were able to choose multiple options
18 Source: Greenhouse Gas Protocol, Scope 3 Standard
19 Source: Greenhouse Gas Protocol, Scope 3 Standard
20 Note: Respondents were able to choose multiple options

- Offering plastic and disposable cup free services by a catering company;
- Development of a CO2 calculator to estimate public cloud energy consumption in consulting services;
- Redesigning the pricing structure of products to align with customer energy ratings in financial services;
- Using recovered ocean plastic in products by a company selling grocery products;
- Developing an in-house sustainable design and carbon management team to aid on projects by a construction company;
- Launching a device trade-in service to extend the life of devices by a mobile phone retailer;
- Transitioning from diesel trucks to biogas trucks by a delivery services company.

Respondents are also considering how their activities impact stakeholders beyond their customers, regulators and shareholders. 21 respondents have noted that, where they have a pension fund for employees, they have considered or are actively divesting their pension fund away from fossil fuels.

3.6 Carbon Offsetting

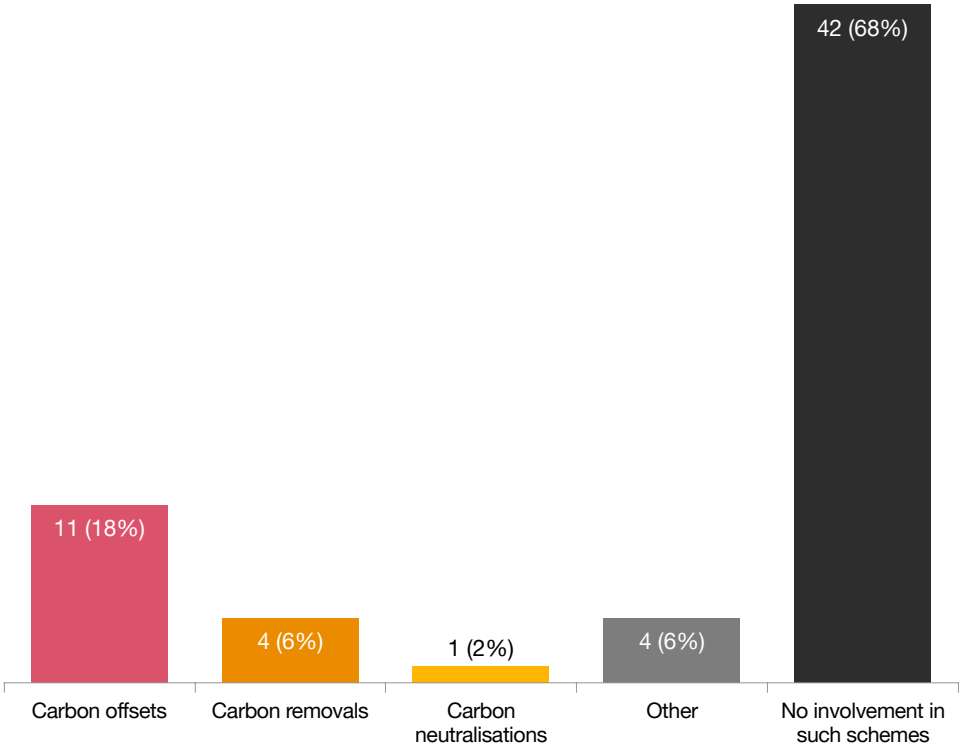
Carbon offsetting is a reduction in carbon dioxide emissions in order to compensate for emissions made elsewhere. They reduce, remove or avoid GHG emissions but can also bring a host of potentially positive and negative impacts.

Note: The use of carbon offsets is not permitted to achieve SBTs. The SBTi requires companies to achieve SBTs based on actual emission reductions, through direct action within their own operations and value chains. When carbon offsets are being proposed organisations should first consider whether investment in decarbonisation solutions is a viable alternative. Where these solutions are not currently available carbon offsets are often considered in the short term.

Overall, 32% of respondents are involved in carbon offsets, removals, neutralisations or other similar schemes with carbon offsets being the most prevalent followed by carbon removals and then carbon neutralisation. The sectors in which offsetting is concentrated the most are the communication and professional services sectors.

17 respondents have an offset strategy whilst 68% of respondents do not use offsetting or similar schemes as part of their net zero strategy.

Figure 11: Respondents carbon scheme by type[21]



21 Note: Some respondents partake in more than one carbon scheme

3.7 Non-financial Reporting

The number of respondents who publicly report non-financial data now stands at 93% (an increase of 8% versus last year's report). This has been driven by an obligation to publicly report non-financial data, which 92% of respondents are subject to (an increase of 14% from last year). 75% of respondents have received external verification of their non-financial data (an increase of 4% from last year's report).

93% **of respondents publicly report non-financial data**

92% **of respondents are obliged to publicly report non-financial data**

All respondents report in the following sectors:

- Retail
- Communications
- Energy/Utilities
- Agribusiness
- Transport
- Technology
- Construction
- Manufacturing

Outside of SBTi, the Climate Disclosure Project (CDP) remains the most common sustainability reporting framework that respondents are reporting against. Respondent engagement with CSRD and CSDDD has grown since last year's report, with respondent's CSRD and CSDD activity increasing by 18% and 4% respectively. It is not surprising to see a significant increase in CSRD engagement as companies undertake significant CSRD readiness activities in advance of 2025 and 2026 non-financial reporting disclosures. Meanwhile, Task-force Climate-related Financial Disclosures (TCFD) reporting has decreased to 42% (a decrease of 7% from last year), Sustainability Accounting Standards Board (SASB) reporting has decreased to 17% (a decrease of 11% from last year), Global Reporting Initiative (GRI) reporting has decreased to 27% (a decrease of 7% from last year) and International Reporting Framework (IRF) reporting has decreased to 3% (a decrease of 1% from last year).

55% of respondents reported on climate related risks this year (compared to 56% last year), indicating an understanding amongst respondents of the need to understand the potential physical and transition threats posed by climate change and delayed decarbonisation of their business model.

Figure 12: Sustainability frameworks that respondents report against

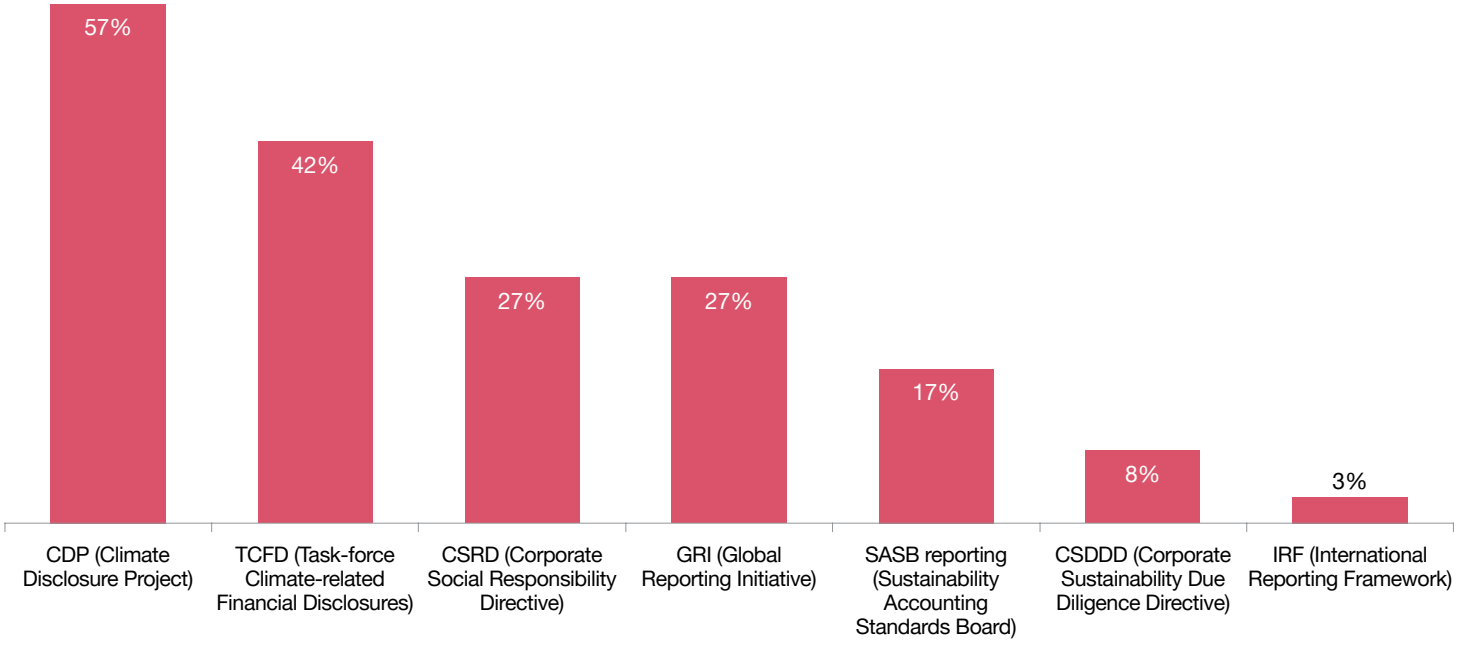


Figure 13 highlights the diverse reporting frameworks that support the disclosure of various sustainability data. Given that each framework has its own set of requirements and processes, 52 respondents (87%) expressed a preference for a more streamlined disclosure process. Respondents identified sustainability reports as the most common means of communicating this data, with company websites being the second most frequently used channel.

Figure 13: Respondents non-financial data reporting locations[22]

Location			
Sustainability Report	Website	Other	N/A
40	34	22	1

3.8 Low Carbon Pledge reflections

This year, as the Low Carbon Pledge concludes in its current guise, respondents were asked to reflect on the value and challenges of the Pledge.

Some respondents noted at the outset about being unable to complete the Pledge requirements this year. Common reasons cited by respondents include:

- A lack of guidance from the SBTi;
- Internal resourcing limitations;
- Impeded access to scope 3 data;
- Changing standards including moving from a “well below 2°C” requirement to a “1.5°C” requirement under SBTi guidance;
- Slow progress in new decarbonising technology;
- Internal governance issues.

Respondents also experienced a number of challenges as a result of signing up to the Pledge including:

- Data collection challenges;
- The timelines for the report could prove to be difficult;
- SBTi approval was detailed and time consuming;
- Internal resourcing challenges;
- Mapping how to reduce scope 3 emissions;
- Generating internal buy-in;
- Meeting the required targets.

Nonetheless, many respondents experienced benefits from signing up to the Low Carbon Pledge including:

- The Pledge aligning with company values;
- Offering a standardised approach to reporting;
- Enabling respondents to signal their decarbonisation intention to stakeholders;
- Access to expert views, mentoring and peer viewpoints;
- Driving internal buy-in for sustainability issues;
- Fostering a sense of accountability.

22 Note: Respondents were capable of choosing more than one source

4

Case Study Analysis and Deep Dives

4.1 SSE

Overview

SSE, headquartered in Scotland, is a major player in the transition towards a sustainable and low-carbon energy sector. As a leading energy company in electricity transmission and renewable energy, SSE has committed to significant decarbonisation goals and a comprehensive sustainability strategy.

Sustainability Journey and Strategic Shift

SSE's sustainability journey took a pivotal turn in 2018 with a comprehensive operational model and strategy review. This review was instrumental in refocusing the company's growth strategy towards decarbonisation and infrastructure development, particularly in the UK and Ireland.

Two of the most significant outputs of this strategy were (i) SSE's decision to divest its customer-facing business in Great Britain, allowing the company to focus more on electricity transmission, particularly in the north of Scotland and (ii) the adoption of the UN Sustainable Development Goals (SDGs) as a framework for measuring success. SSE has since aligned its strategy with four highly material SDGs:

- Climate Action;
- Clean and Affordable Energy;
- Decent Work and Economic Growth;
- Industry Innovation and Infrastructure.

To achieve these goals, SSE has set ambitious targets, including:

- Reducing carbon intensity by 80% by 2030;
- Increasing renewable generation output fivefold by 2030.

Governance and Accountability

On the back of the strategic review, SSE has ensured that the correct governance structures are in place to support integration of sustainability throughout its operations. The company's leadership is committed to ensuring transparency, accountability, and strategic oversight of its decarbonisation efforts.

SSE engages with a range of external standards and independent agencies, including S&P and Moody's, for evaluation and reporting. This external scrutiny helps to ensure that SSE's sustainability performance is assessed rigorously and transparently.

In line with its governance of sustainability, SSE is committed to the Science-Based Targets initiative (SBTi), which provides a robust framework for setting emission reduction targets aligned with climate science. This includes:

- Net zero scope 1 and 2 emissions by 2040
- Net zero scope 3 emissions by 2050

Through SBTi, SSE holds itself accountable to meet internationally recognised climate standards. However, the company acknowledges the complexities in adopting these targets, such as the need for costly technologies that may drive up consumer costs. SSE is actively engaging with SBTi and other stakeholders to ensure these targets evolve in a fair and balanced way.

Decarbonisation Achievements

SSE's decarbonisation strategy has already shown significant results. Rachel McEwen assumed the role of Chief Sustainability Officer in 2013 and in the intervening years SSE has reduced its carbon emissions from 25 million tonnes per year to 4.3 million tonnes, demonstrating the sector-wide impact of their efforts.

SSE's £20.5 billion capital expenditure programme reflects its dedication to low-carbon technologies. Approximately 90% of this investment aligns with the European taxonomy for sustainability, further underscoring SSE's focus on advancing renewable energy and reducing emissions.

Supply Chain and Ethical Procurement

SSE is committed to responsible procurement and ethical practices within its supply chain. The company's Sustainable Procurement Code requires all suppliers to meet specific standards, including:

- Adherence to the real living wage for all site workers and contractors;
- Prohibition of recruitment fees;
- Comprehensive due diligence covering human rights, safety, and environmental impact.

A Just Transition

A Just Transition is about making sure that the implications of both climate change and the transition to net zero – on people – are integrated into our net zero planning in a fair and just way. SSE was one of the first companies to publish a Just Transition strategy in November 2020. This strategy is focused on ensuring that the shift to a low-carbon economy is fair for all stakeholders. Drawing from insights gained through SSE's participation in Scotland's Just Transition Commission, on which Rachel McEwen served, SSE's approach prioritises planned transitions to mitigate negative impacts on jobs and communities.

The strategy emphasises the importance of early planning, detailed workforce considerations, and geographical planning to avoid negative consequences for workers and communities. The Just Transition approach is designed to ensure that, as the energy sector shifts to a more sustainable model, the process is managed in a way that avoids disruption and unfair outcomes for those directly impacted by the changes.

In June 2023, SSE introduced 10 Key Performance Indicators (KPIs) to track and measure its progress against its Just Transition Strategy. These KPIs are aligned with leading sustainability standards, such as the European Sustainability Reporting Standards (ESRS) and the International Sustainability Standards Board (ISSB) and reflect SSE's commitment to transparent and measurable outcomes across its sustainability strategy.

Policy Support and External Engagement

SSE actively advocates for improved policy frameworks to support its decarbonisation goals. The company emphasises the need for faster planning, permitting, and support regimes. While both the UK and Ireland governments have been supportive, SSE believes that these systems could be more efficient to meet the scale and speed required for their projects.

SSE's participation in the Low Carbon Pledge and involvement with Business in the Community Ireland (BITCI) shows its dedication to being a responsible business and staying connected with key partners in Ireland.

Future Focus

Looking forward, SSE is focused on scaling up renewable energy projects and enhancing the speed and quality of infrastructure development to achieve its ambitious decarbonisation targets.

SSE's commitment to sustainability and decarbonisation is evident through its ambitious goals, significant investments, and proactive approach to governance and community engagement. By aligning its strategy with the UN SDGs, adhering to SBTi targets, and embracing a Just Transition, SSE is driving meaningful progress towards a low-carbon future.

4.2 Glenveagh Homes

Overview

Glenveagh Homes, a leader in Irish residential development, is committed to sustainability. The company is not only focused on delivering high-quality homes to meet community needs but also on embedding sustainable practices throughout its operations. Led by a dedicated sustainability team, Glenveagh has embraced innovation and forward-thinking approaches to address environmental and social challenges.

Evolution of Sustainability Strategy

Glenveagh's sustainability strategy has evolved significantly over the past few years, initially driven by the Chief Strategy Officer before the company adopted a more formalised approach alongside appointing a Head of Sustainability three years ago. As the strategy has evolved, like with many organisations on a decarbonisation journey, it has moved from a siloed approach to one that is integrated with sustainability and now fully embedded within the overall business strategy. This integrated approach ensures that sustainability is not only an environmental initiative but also part of the company's focus on operational excellence and the customer proposition.

In March 2023, Glenveagh launched its Net Zero Transition Plan, setting clear near-term and long-term science-based targets to reach net zero greenhouse gas ('GHG') emissions across the value chain by 2050, from a 2021 baseline year. The near-term targets include a 46.2% reduction in absolute Scope 1 and 2 GHG emissions by 2031 and a 55% reduction in Scope 3 GHG emissions intensity (tCO2e/ 100sqm of completed floor area) by 2031. The long-term carbon targets include a 90% reduction in absolute Scope 1 & 2 GHG emissions by 2050 and a 97% reduction in Scope 3 GHG emissions intensity (tCO2e/ 100sqm of completed floor area) by 2050. These targets were submitted to the Science Based Target initiative ('SBTi'), and were formally validated by the SBTi in January 2024.

Glenveagh's targets reflect its commitment to a long-term decarbonisation journey, acknowledging that the majority of its emissions lie within the following Scope 3 categories:

- Purchased Goods and Services, which includes construction building materials and subcontractor fuel use, and accounts for c.45% of total emissions; and,
- Use of Sold Products, which accounts for 27% of total emissions.

In 2023, Glenveagh's Scope 3 emissions intensity (tCO2e/100sqm of completed floor area) reduced by 7% against a 2021 baseline. This is primarily due to their focus on the energy efficiency of their homes. In 2023, the company saw the proportion of A1- rated homes increase from 55% to 85% which has a positive impact on the carbon emissions associated with the occupant energy of the home.

Glenveagh's leadership considers the company's transition plan to be a "living document," continuously evolving as they deepen their understanding of their environmental impacts, dependencies, risks and opportunities, thereby refining their strategy accordingly.

Sustainability Structures and Reporting

Glenveagh is committed to transparency and accountability in its sustainability reporting. Lorraine Fitzgerald, Head of Sustainability, leads a three-person team focusing on reporting, sustainability management, and data analysis. This team, supported by the Executive Committee and a cross-functional Environmental Sustainability Working Group, ensures sustainability is embedded throughout the company.

The integration of sustainability into the Corporate Sustainability Reporting Directive (CSRD) framework has brought fresh challenges. Glenveagh is part of the first wave of companies reporting under the new directive. Double materiality requires companies to consider both their impacts on people and planet as well as the financial risks and opportunities associated with ESG issues for the company, and it has opened new conversations about the company's value chain, including non-carbon-related impacts related to biodiversity, water, pollution and resource use and circularity.

Glenveagh's Board of Directors has ultimate responsibility and oversight of sustainability across the company. It is supported by the Environmental and Social Responsibility Committee, which governs the company's approach to sustainability and its integration into the business strategy. Department heads take ownership of specific actions under the Net Zero Transition Plan and other environmental strategies. The company is also planning to link sustainability targets to performance evaluations from next year, further embedding sustainability into everyday decision-making and incentivising accountability across the business.

Navigating the Sustainability Landscape

Despite its strong commitment, Glenveagh faces challenges in navigating Ireland's regulatory and certification landscape. Innovation is central to Glenveagh's sustainability efforts, but bringing new materials or technologies to market is often delayed by slow certification processes. For example, many innovative building materials widely available across Europe are not yet certified or insured for use in Ireland. The Innovation Team at Glenveagh is actively trialling new materials and designs that reduce carbon emissions, with a particular focus on lightweight materials and circular economy principles.

A major part of Glenveagh's sustainability focus is on improving Scope 3 emissions, particularly in the supply chain. The company is working closely with large suppliers, many of whom are on their own decarbonisation journeys, to align expectations. Life cycle assessments (LCAs) are now being conducted on new homes and they are using data from Environmental Product Declarations (EPDs) provided by suppliers. This is a complex, long-term effort, but Glenveagh is committed to trialling and standardising more sustainable practices.

The company is also exploring the feasibility of solar photovoltaic (PV) panels at its timber and steel frame factories, aiming to increase on-site renewable energy generation. In addition, they want to transition their fleet to electric vehicles, however, challenges such as the limited availability of electric vans with sufficient range and the security of supply persist, which create barriers to implementation.

Leadership Commitment

The leadership at Glenveagh has been instrumental in advancing the company's sustainability goals. Their approach is proactive, with notable initiatives like transitioning the company fleet to electric vehicles and replacing diesel with hydrotreated vegetable oil (HVO) at construction sites. These changes not only reduce emissions but also signal a broader commitment to sustainability across all business operations.

At the heart of Glenveagh's sustainability approach is a shift in company culture. It is no longer just the responsibility of the sustainability team, it is now a shared responsibility, much like the company's approach to health and safety. The leadership encourages innovation and trialling, with a focus on continuous improvement. For instance, Glenveagh's homes are increasingly standardised, designed to minimise emissions and waste during construction. Building homes in factories with more precise measurements significantly reduces waste and ensures consistent quality.

Biodiversity and Nature

In early 2023, Glenveagh published its first Biodiversity Strategy, recognising the importance of integrating nature into its sustainability efforts. The strategy focuses on three key areas: on-site biodiversity, supply chain biodiversity impacts, and collaborative efforts. Although the strategy is in its early stages, Glenveagh is working on improving biodiversity assessment and monitoring at the acquisition, design and planning phase, as well as on enhancing biodiversity during construction.

The company has held back from making commitments like "no net loss" until there is a standardised metric, but it continues to monitor developments in this area. In addition, Glenveagh is conducting biodiversity surveys at its factories to ensure a positive environmental impact in areas where they maintain long-term control.

Recommendations for Policymakers

Glenveagh has highlighted several areas where policymakers could better support the company and the broader construction industry in their sustainability efforts:

- **Accelerate Certification Processes:** Certain sustainable products and technologies, despite being available in Europe, face delays in certification and insurance in Ireland. Speeding up these processes would allow companies like Glenveagh to more rapidly adopt cutting-edge materials and methods that contribute to sustainability goals.

- **Improve Coordination Between Housing and Sustainability Regulations:** Better cross-departmental coordination within the government is crucial to ensure that housing requirements are aligned with sustainability objectives. This alignment would help streamline efforts and prevent regulatory conflicts that could slow down progress toward sustainability targets.

4.3 Tesco

Overview

Tesco has steadily advanced its sustainability efforts, initially focusing on reducing emissions in its own operations and now extending to its wider supply chain. The company has adopted science-based targets, working closely with suppliers to promote sustainable practices. Tesco is investing in renewable energy and technology to cut its environmental impact, while also advocating for supportive policies to further its sustainability aims. This reflects a broad commitment to tackling climate change and achieving long-term sustainability.

Sustainability strategy

Tesco's sustainability approach has evolved significantly over the years, particularly in response to climate change. Initially focusing on Scope 1 and 2 emissions, Tesco made considerable progress in reducing these emissions. In 2023, it set SBTi-validated targets, focusing on greenhouse gas emissions from forests, land, and agriculture (FLAG).

Impact on Scope 1 and 2 Emissions

To date, Tesco Ireland has achieved a 61% reduction in Scope 1 and 2 emissions, surpassing its target by 1%. The company is committed to reducing these emissions by 85% by 2030, compared to a 2015 baseline. Tesco's success in this area has been driven by investments in lower-emission refrigeration systems and improvements in heating, ventilation, and air conditioning (HVAC) systems. In 2020, the company also achieved its goal of powering all operations with 100% renewable electricity, a milestone reached 10 years ahead of schedule.

Moreover, Tesco is assessing the suitability of its Irish stores for solar panel installations, with plans to accelerate the rollout over the next five years. In transport, Tesco is set to electrify its home delivery fleet by 2030, and earlier this year, the company took delivery of 50 state of the art biomethane HGVs, which reduce tailpipe emissions by 90%.

The role that Science-Based Targets

In 2017, Tesco became the first FTSE 100 company to set Science Based Targets (SBTs) for its own operations and its supply chain. This framework has been integral to Tesco's supplier engagement strategy, encouraging suppliers to align to common targets that are internationally recognised. Tesco's near-term targets include a 55% reduction in non-FLAG Scope 3 emissions and a 39% reduction in FLAG emissions by 2032 from a 2019 baseline.

Evolution of Sustainability Structures and Reporting

To meet the requirements of the Corporate Sustainability Reporting Directive (CSRD), Tesco Ireland has restructured its reporting processes. Building on existing disclosures to the Carbon Disclosure Project, Tesco has integrated additional data collection and external assurance requirements, creating a more comprehensive sustainability reporting framework. This restructuring has led to closer collaboration between the Finance and Sustainability teams, ensuring the rigour of financial reporting extends to non-financial disclosures.

Tesco's governance structure now includes several committees, such as ESG Finance and Property and Transport Decarbonisation. These committees are tasked with developing roadmaps to achieve decarbonisation goals. These structures provide flexibility, enabling business units to drive reductions in their respective areas while ensuring that group-wide commitments are met.

Value chain

Recognising that 98% of its carbon footprint comes from Scope 3 emissions, Tesco has prioritised efforts to address this area. Over the past six years, the company has engaged its suppliers on climate change, focusing on those responsible for 80% of its sales volume. Suppliers are invited to share emissions data as part of a broader effort to align with Tesco's decarbonisation goals.

Tesco aims to be an industry leader, leveraging its scale to support suppliers in achieving shared sustainability goals. Alongside its supplier engagement programme, Tesco has introduced a sustainability-linked supply chain finance programme, promoting the sustainable practices Tesco seeks to encourage across its value chain. This programme encourages suppliers to share their sustainability data.

Additionally, Tesco is working to reduce downstream Scope 3 emissions by encouraging customers to make sustainable choices. Through product promotions and reformulations, the company is supporting its commitment to achieving 65% healthy sales by volume by 2025, as part of its 'healthy and sustainable diets' strategy.

Policy Support and External Engagement

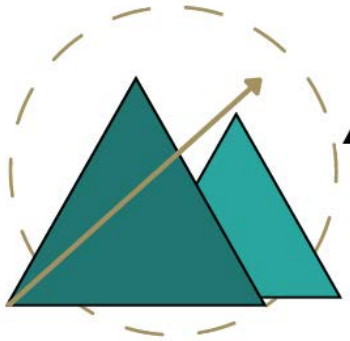
Whilst making significant progress in decarbonising its operations, Tesco has faced challenges related to infrastructure in the Republic of Ireland, particularly around grid capacity. To support its decarbonisation efforts, Tesco advocates for national support in the form of subsidies, improved infrastructure capacity, and other measures, which are crucial for businesses seeking to invest confidently in sustainability initiatives.

Long-term Decarbonisation Journey

Key targets include strong reductions in Scope 1 and 2 emissions and increased renewable energy generation to deliver Tesco's near term SBTs. An increased focus will also be placed on Scope 3, with supplier support, particularly in agriculture, to decarbonise operations. Keeping pace with EU regulatory changes will be critical in maintaining Tesco's positive momentum in Ireland from a sustainability perspective. Achieving these goals will enable Tesco to continue providing healthy, sustainably produced food accessible to all, regardless of location or budget.

5

The Future of the Pledge



ACCELERATE

The Business Pact for Climate and Nature

Accelerate: The Business Pact for Climate and Nature marks BITCI's next phase in the evolution of the Low Carbon Pledge. This new collective initiative is aimed at helping businesses in Ireland address the urgent challenges of climate change and biodiversity loss. The Pact aims to guide member companies through the development and execution of *Climate Transition Action Plans (CTAPs)*, aligning their operations with global climate targets, including the Paris Agreement and the Kunming-Montreal Global Biodiversity Framework, as well as national frameworks such as the Climate Action Plan and Low Carbon Development Act and the National Biodiversity Action Plan. This initiative helps businesses embark on a trajectory towards net zero emissions and a nature-positive impact.

At the heart of the Accelerate Pact is the requirement for businesses to develop and disclose *Climate Transition Action Plans (CTAPs)* and encourage them to Accelerate action in nine key leverage areas: targets, decarbonisation, nature, scope 3, just transition, finance, advocacy, risk, and governance.

These plans signal a company's commitment to reducing greenhouse gas emissions, protecting biodiversity, and incorporating climate and nature considerations into their business models. CTAPs also help demonstrate to investors, customers, and regulators that companies are prepared for a net zero future. Pact signatories will benefit from access to world-class guidance on developing robust Climate Transition Action Plans (CTAPs) as well as the opportunity to be benchmarked against their peers on the nine Accelerator Areas.

Key Elements of the Pact

1

CEO-signed Declaration of Commitment:

CEOs must commit to setting a net zero by 2050 target and developing a CTAP within two years for existing LCP signatories, and three years for non-LCP signatories and SMEs.

2

Annual Index of Climate Transition Action Plan Quality:

Companies will be ranked based on the quality of their publicly disclosed CTAPs. Rankings will be anonymized but provide valuable benchmarking for businesses.

3

Individual Benchmark Reports:

Each company will receive confidential feedback on their performance across nine key areas, such as decarbonization and biodiversity.

4

Community of Practice:

Signatories will engage in peer learning and collaboration, contributing to an annual Insights Paper and overcoming barriers to climate and nature action.

By signing the *Accelerate Pact*, businesses will demonstrate leadership in sustainability, benefiting from peer collaboration, benchmarking, and staying ahead of evolving regulations, ensuring they are well-prepared for a net zero future.

To receive more details, contact environment@bitc.ie

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