

# ESG Report

2023



## About This Report

### Reporting Practices

Our ESG report serves as a comprehensive analysis of Ethos' environmental, social, and governance practices in anticipation of future obligations under the Corporate Sustainability Reporting Directive (CSRD). While currently a voluntary initiative, our annual report aims to evaluate our environmental impact, commitment to social issues, and corporate governance performance. By providing transparency to our stakeholders, we aim to showcase areas of success and identify opportunities for improvement to drive sustainability and corporate responsibility.

Aligned with the objectives of the CSRD, we have adopted the European Sustainability Reporting Standards (ESRS) as our standard for indicators and metrics, in addition to adhering to the GRI standards "Core" option. This strategic decision reflects our commitment to transparency and corporate responsibility, ensuring alignment with both European and global expectations. While ESRS compliance is not yet mandated for Ethos, our voluntary reporting demonstrates our proactive approach to future regulatory requirements.

Our reporting process involves internal data collection through various means:

- **Employee Satisfaction Surveys:** Conducted biannually through the BambooHR platform, these surveys enable employees to evaluate their satisfaction with Ethos across various areas such as compensation, benefits, work-life balance, organisational culture and values, and career development opportunities.
- **Human Resources Data:** We collect and analyse data related to our workforce,

including total number of employees, demographic distribution, employment status, and geographic location.

- **Risk & Opportunity Assessment:** We review and assess risks and opportunities related to our employees, identifying material impact areas, and develop measures to mitigate negative risks and promote positive impacts.
- **Employee Engagement:** Direct employee engagement in decision-making processes, consultations with worker representatives and surveys on the perspectives of vulnerable workers provide valuable insights into employee needs and concerns.
- **Health & Safety Records:** Detailed records of occupational health and safety incidents, including injuries, accidents, and fatalities, are maintained to monitor and report on occupational safety performance.

Our ESG performance information will be communicated through the Ethos website, ensuring accessibility to stakeholders and reinforcing our commitment to transparency and accountability.

### Reporting Scope

Ethos' reporting scope encompasses all aspects of its operations impacting environmental, social, and governance (ESG) performance. This includes internal operations, consultancy projects, sustainability initiatives, stakeholder engagement, and corporate governance practices.

- **Internal Operations:** Covers resource management, energy consumption, waste management, and workplace diversity.

- **Consultancy Projects:** Assesses and communicates environmental and social impacts and promotes sustainable practices.
- **Sustainability Initiatives:** Includes efforts to reduce carbon footprint, promote energy efficiency, and engage in CSR projects.
- **Stakeholder Engagement:** Involves engagement with clients, suppliers, employees, communities, and regulatory bodies.

### Reporting Process

Ethos follows a systematic approach to ensure the accuracy and transparency of its ESG disclosures:

- **Data Collection:** Gather data from various sources, including internal records and stakeholder feedback.
- **Materiality Assessment:** Identify significant ESG issues to prioritise information for inclusion in the report.
- **Reporting Framework Selection:** Choose appropriate frameworks like GRI and ESRS for structuring disclosures.
- **Data Analysis:** Analyse collected data to identify trends, opportunities, and areas for improvement.
- **Report Drafting:** Draft the ESG report, outlining achievements, challenges, and future plans.
- **Review and Approval:** Subject the report to review and approval by relevant stakeholders.
- **Publication & Communication:** Publish and communicate the report to stakeholders through various channels, the Ethos website, social media, etc.
- **Feedback & Improvement:** Seek feedback for continuous improvement of the reporting process.





## About This Report

### Data Measurement Techniques & Basis of Calculations

Ethos employs rigorous methods to measure ESG data and calculates metrics with transparency and accuracy:

- **Standardised Metrics:** We utilise standardised metrics and indicators defined by recognised frameworks such as GRI (Global Reporting Initiative) and ESRS (European Sustainability Reporting Standards) to measure our ESG performance consistently over time.
- **Data Sources:** We gather data from diverse sources, including internal records, project documentation, third-party databases, and stakeholder feedback. This multi-sourced approach enhances data reliability and completeness.
- **Quantitative & Qualitative Data:** Measure both quantitative metrics and qualitative assessments.
- **Benchmarking:** Compare performance against industry peers and standards for context.
- **Calculation Methodologies:** Transparent methodologies detail formulas and data sources used.
- **External Assurance:** In some cases, we seek external assurance from independent auditors or third-party verifiers to validate our data and calculation methodologies, for example, for tax issues.
- **Continuous Improvement:** Review and refine techniques based on standards and feedback.

### External Assurance

While Ethos does not currently undergo specific verification or auditing processes for ESG reporting, we maintain robust annual audit processes and quality assurance measures. These procedures ensure the accuracy and reliability of our financial reporting and overall business operations. Though not directly focused on ESG, these processes contribute to our commitment to transparency, accountability, and quality in all aspects of our operations.



## GRI & ESRS Context Index

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-1 Organizational details	Requirements of Directive 2013/34/ EU	Pg.9	Included		<p>Ethos Engineering Limited. Located at Penthouse Suite, Apex Business Centre, Blackthorn Road, Sandyford, Dublin, D18 DH76, Ireland.</p> <p>Limited is a privately owned company. It is an incorporated entity, specifically a Private Limited Company (Ltd.).</p> <p>During the reporting period, Ethos operated on projects in 19 countries, they are: Ireland, Germany, Netherlands, France, Belgium, Norway, Switzerland, Sweden, Nigeria, UK, Kenya, Austria, Spain, Italy, Denmark, Poland, Gibraltar, Mozambique and Czech Republic.</p>
DFA		Pg.6	Included		The main office in Dublin and second office based in Galway.
GRI 2-3 Reporting period, frequency and contact point	ESRS 1 §73	Pg.9	Included		This annual report covers calendar year 2023, unless otherwise noted. The point of contact is: Müge Karasahin - Director, Sustainability, mugekarasahin@ethoseng.ie
GRI 2-5 External assurance	External assurance requirements of Directive (EU) 2022/2464	N/A	Not Included	An independent third party did not check the content of this report. The absence of external verification in ETHOS' ESG report is due to its status as the initial iteration of sustainability reporting. This reflects the organisation's early stages of establishing sustainability reporting practices.	
GRI 2-6 Activities, value chain and other business relationship	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	Pg. 9	Included		<ul style="list-style-type: none"> <li>• <b>Sector in Which it is Active:</b> Ethos Engineering Limited operates in the Mechanical and Electrical Consultancy sector and specialises in designing sustainable engineering solutions, with a particular focus on Data Centre design, Sustainability, Urbanism, Global Tech, and Digital Services (Smart Buildings)</li> <li>• <b>Value Chain: Activities, Products, Services, &amp; Markets Served:</b> Ethos Engineering Limited provides mechanical and electrical consultancy services to a wide range of sectors including residential, commercial, retail, data centre, sports, leisure, healthcare, educational, municipal, high tech, and pharmaceutical sectors. <b>Supply chain:</b> Ethos Engineering Limited has been working with our clients to develop strategies to minimise the impact of supply chain challenges. Entities downstream from the organisation and their activities: Given our role as a consultancy, our downstream entities would include the various sectors we serve, such as residential, commercial, retail, data centre, sports, leisure, micro-electronic, healthcare, educational, municipal, high tech, and pharmaceutical sectors.</li> </ul>

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GRI 2-6 Activities, value chain and other business relationship	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	Pg. 9	Included		<ul style="list-style-type: none"> <li>• <b>Other Relevant Business Relationships:</b> Ethos Engineering Limited is a member of First Q, a network of 15 international MEP consultancies comprising 4,400 MEP engineers</li> <li>• <b>Describe Significant Changes in 2-6-a, 2-6-b, &amp; 2-6-c Compared to the Previous Reporting Period:</b> No changes, as it is Ethos' first ESG report.</li> </ul>																																																								
GRI 2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	Pg. 15	Included		<p>For more detailed information, see Chapter 7.1, Our Own Workforce. Partial summary in the table below:</p> <table border="1"> <thead> <tr> <th>Age Group</th> <th>Contractors</th> <th>Full Time</th> <th>Part Time</th> <th>Fixed Term</th> <th>Interns</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>18-24</td> <td>0</td> <td>18</td> <td>0</td> <td>1</td> <td>1</td> <td>20</td> </tr> <tr> <td>25-34</td> <td>30</td> <td>61</td> <td>2</td> <td>3</td> <td>2</td> <td>98</td> </tr> <tr> <td>35-44</td> <td>7</td> <td>50</td> <td>1</td> <td>2</td> <td>1</td> <td>61</td> </tr> <tr> <td>45-54</td> <td>5</td> <td>18</td> <td>0</td> <td>1</td> <td>0</td> <td>24</td> </tr> <tr> <td>55-64</td> <td>1</td> <td>5</td> <td>0</td> <td>0</td> <td>0</td> <td>6</td> </tr> <tr> <td>65+</td> <td>1</td> <td>1</td> <td>0</td> <td>0</td> <td>0</td> <td>2</td> </tr> <tr> <td><b>Total</b></td> <td><b>44</b></td> <td><b>153</b></td> <td><b>3</b></td> <td><b>7</b></td> <td><b>4</b></td> <td></td> </tr> </tbody> </table>	Age Group	Contractors	Full Time	Part Time	Fixed Term	Interns	Total	18-24	0	18	0	1	1	20	25-34	30	61	2	3	2	98	35-44	7	50	1	2	1	61	45-54	5	18	0	1	0	24	55-64	1	5	0	0	0	6	65+	1	1	0	0	0	2	<b>Total</b>	<b>44</b>	<b>153</b>	<b>3</b>	<b>7</b>	<b>4</b>	
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GRI 2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	Pg. 14	Included		<p>For more detailed information, see chapter 7.1 Our own workforce. Partial summary below:</p> <p>We employ 46 contractors for various projects. They mainly fall within the 25-34 age group (67%), engaged in diverse roles like design engineering and project management across sectors such as Data Centers. Geographically, they operate in multiple countries, including India, the UK, and South Africa, contributing to global projects. Data is sourced from internal records and contractor agreements, reported in headcount with age distribution and geographical spread.</p>																																																								
GRI 2-9 Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)www	Pg. 20	Partially included	Certain governance information, such as independence, tenure, significant positions, gender representation, social group representation, competencies, and stakeholder representation, is unavailable in our ESG report due to limited accessibility within our records and available sources.	<p>Complete information is in the Board of Directors item of the document; the information available is summarised below:</p> <ul style="list-style-type: none"> <li>• <b>Governance Structure and Committees:</b> Ethos Engineering Limited is a private limited company. The highest governance body includes both executive and non-executive members.</li> <li>• <b>Composition of the Highest Governance Body The highest governance body includes:</b> Greg Hayden, CEO; Colm Devin, Executive Director; John Coroner, Executive Director.</li> <li>• <b>Executive Members:</b> The executive members include Greg Hayden (CEO), Colm Devin, and John Coroner.</li> </ul>																																																								

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	N/A	N/A	It does not provide information on the consideration of independence as per GRI 2-10-b-iii guidelines.	
GRI 2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	Pg. 20	Included		<p>Greg Hayden, the CEO of Ethos Engineering Limited, also serves as the chair of the highest governance body along with Colm Devin and John Coroner, who are Executive Directors.</p> <p>As the CEO and chair, Greg Hayden, together with Colm Devin and John Coroner, oversees the strategic direction of the company and collaborates closely with the executive team to ensure the effective implementation of goals and objectives.</p> <p>This collective arrangement ensures comprehensive oversight and fosters alignment between strategic decision-making and operational execution. By having the CEO and Executive Directors as members of the highest governance body, Ethos Engineering Limited can facilitate swift decision-making and efficient execution of strategies.</p> <p>Ethos Engineering Limited maintains a Code of Conduct and Ethics that outlines procedures for identifying, preventing, and mitigating conflicts of interest.</p>
GRI 2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	N/A	N/A	The lack of specific information on the nomination and selection processes for Ethos Engineering Limited's highest governance body and its committees is due to confidentiality constraints or disclosure limitations. However, Ethos Engineering Limited remains committed to transparency and accountability, and interested parties are encouraged to directly engage with the organisation for further clarification or inquiries regarding governance procedures.	



GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	Pg. 20	Included		<p><b>Delegation of Responsibility for Managing Impacts:</b> Ethos Engineering Limited delegates responsibility for managing impacts on the economy, environment, and people through its team of directors, who oversee various operational aspects.</p> <p><b>Reporting Process to the Highest Governance Body:</b> Senior executives and designated employees report on the management of impacts to the highest governance body periodically, with the frequency determined by the nature and significance of the impacts.</p>
GRI 2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	Pg. 20	Included		<p><b>Strategy Development:</b> Ethos' top leadership, including the sustainability team, collaborates on crafting and endorsing sustainable strategies aligned with core values.</p> <p><b>Due Diligence Oversight:</b> The highest governance body oversees due diligence on impacts, engaging stakeholders and considering outcomes.</p> <p><b>Stakeholder Engagement:</b> Ethos values stakeholder input, with the highest governance body actively involving them. The sustainability team director works with top leadership on approving and updating statements regarding sustainable development.</p>
GRI 2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	Pg. 20	Included		<p><b>Processes to Prevent and Mitigate Conflicts of Interest:</b> Ethos Engineering Limited has a Code of Conduct and Ethics that provides a guiding framework for workers, contractors, and directors. It outlines fundamental rules of sincere and moral behaviour.</p> <p><b>Disclosure of Conflicts of Interest to Stakeholders:</b> The company's Code of Conduct and Ethics also emphasises the importance of providing complete, impartial, and precise information.</p>
GRI 2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	Pg. 20	Included		<p><b>Communication of Critical Concerns:</b> Critical concerns are likely communicated to Ethos' highest governance body through established reporting mechanisms, including regular reporting by senior executives and designated employees, structured reporting channels, utilisation of risk management, adherence to whistleblowing policies, and discussion during board or committee meetings.</p> <p><b>Reporting Critical Concerns:</b> Ethos maintains proactive measures to address critical concerns, although specific data regarding the total number and nature of concerns communicated during the reporting period is not available.</p>

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	Pg. 20	Included		Ethos' sustainability team provides essential support to the highest governing body, ensuring they have the necessary skills and updated knowledge for making sustainable decisions. Led by the sustainability director, the team offers ongoing training and initiatives to bolster the leadership's understanding of sustainability principles.
GRI 2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16		Not included	At present, the organisation has not provided in-formation regarding the performance evaluation processes of the highest governing body. This omission stems from ongoing considerations re-garding the optimisation of internal processes.	
GRI 2-19 Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13		Not included	Currently, the organisation has not disclosed in-formation regarding its compensation policies for the highest governing body and senior executives. This decision reflects internal considera-tions and ongoing assessments of disclosure practices.	
GRI 2-20 Process to determine remuneration	ESRS 2 GOV-3 §29 (e)		Not included	Information is not available for reporting. This de-cision reflects internal considerations and ongo-ing assessments of disclosure practices.	
GRI 2-21 Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)		Not included	Information is not available for reporting. This de-cision reflects internal considerations and ongo-ing assessments of disclosure practices.	
GRI 2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	Pg. 4	Included		See Letter from the Chief Executive Office



GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-23 Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	Pg. 17 & 18	Partially included		<p><b>Policy Commitments for Responsible Business Conduct:</b> Ethos Engineering Limited's policies, such as the Referral Recruitment Policy, Maternity Leave Policy, Paternity Leave Policy, and Employer Subsidised Health Insurance Policy, are explicit demonstrations of the organisation's commitment to responsible business conduct.</p> <p><b>Intergovernmental Instruments:</b> The company's policy commitments are rooted in internationally recognised intergovernmental instruments, including the Universal Declaration of Human Rights and the United Nations Global Compact.</p> <p><b>Due Diligence Procedures:</b> Ethos Engineering Limited conducts due diligence processes to ensure adherence to its policy commitments, particularly evident in the Referral Recruitment Policy, where referrals undergo scrutiny to ensure compliance with job requirements and ethical standards.</p> <p><b>Precautionary Principle Application:</b> The application of the precautionary principle is integrated into the company's decision-making processes, notably seen in the Maternity Leave Policy and Paternity Leave Policy, where protective measures are provided for employees' well-being during critical life stages.</p> <p><b>Respect for Human Rights:</b> Ethos Engineering Limited explicitly outlines its commitment to respect human rights, addressing internationally recognised rights, as evident in the Maternity Leave Policy and Paternity Leave Policy, which safeguard employees' rights during pregnancy, childbirth, and parenthood.</p> <p><b>Stakeholder Engagement &amp; Vulnerable Groups:</b> The company engages with stakeholders and emphasises support for vulnerable groups, such as pregnant employees, by providing comprehensive policies for maternity and paternity leave, ensuring their rights and well-being are protected.</p>
GRI 2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)		Not included	At this stage, our organisation is prioritising initiatives aligned with our current strategic goals. While we recognise the significance of integrating policy commitments into our operations, we have chosen to concentrate on other aspects of our sustainability agenda.	

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	In the Governance Section	Included		<p><b>Promoting Repair of Negative Impacts:</b> Our Stakeholder Engagement Policy emphasises active engagement with stakeholders to address any identified negative impacts. Through ongoing dialogue and collaboration, we aim to find solutions and take corrective actions to repair harm caused by our operations.</p> <p><b>Addressing Complaints:</b> Both policies establish mechanisms for stakeholders and employees to raise complaints and concerns. Stakeholders' voices are heard and addressed through our engagement channels, while employees are encouraged to report improprieties or illegal activities through our whistleblowing process.</p> <p><b>Involvement of Stakeholders:</b> Stakeholders, particularly those targeted by our engagement mechanisms, are actively involved in the design, review, and operation of these processes. Similarly, the Whistleblowing Policy ensures that employees are supported and protected when raising concerns about wrongdoing.</p> <p><b>Tracking Effectiveness &amp; Reporting:</b> We track the effectiveness of both policies and report on outcomes, including examples of how concerns and complaints were addressed. While specific whistleblowing cases may not be publicly reported due to confidentiality, the overall process is transparent and accountable, aligning with our commitment to responsible conduct.</p>
GRI 2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S33 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	Pg. 20	Included		<p>Ethos has multiple internal policies and methods for workers and stakeholders to seek guidance, raise issues, and report ethics and compliance violations:</p> <p><b>Code of Conduct and Ethics:</b> This promotes complete, impartial, and accurate information and ethical behaviour.</p> <p><b>Whistleblowing Policy:</b> This encourages employees to expose wrongdoing, unethical behaviour, and illegal actions without repercussions. A system for reporting issues and protecting whistleblowers is included.</p> <p>Ethos' Anti-Bribery and Anti-Corruption Policy shows its dedication to openness and legal compliance.</p>

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	N/A	Included		No material violations were reported during the reporting period.
GRI 2-28 Membership associations	ESRS 1 §AR 16.	Pg. 6	Included		<ul style="list-style-type: none"> <li>Ethos Engineering Ltd is a member of the Irish Consulting Engineers Association (ICEA).</li> <li>Ethos Engineering Ltd is a member of First Q, a network of 15 international MEP consultancies comprising 4,400 MEP engineers.</li> </ul>
GRI 2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	Pg. 18	Partially included	The process of detailing the frequency and depth of engagement with various stakeholder groups is currently being developed to improve communication and collaboration for mutual benefit.	Ethos values stakeholder engagement as crucial for their operations. They emphasise transparency and collaboration through their "Engineering Wow" philosophy, aiming to make a positive impact on people's lives. Ethos integrates stakeholder feedback into decision-making processes, showing a commitment to considering and acting on stakeholder input.
GRI 2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61		Not Included	The detailed disclosure of collective bargaining agreements is currently being refined for future publication. While this information will be included in upcoming reports, it was not feasible to include it in the current report.	
GRI 201-1 - Direct economic value generated and distributed	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16		Not Included		The detailed information on the direct economic value generated and distributed is not available due to its sensitive nature within the company. However, all information related to the revenue generated from products and services, operating costs, employee wages and benefits, payments to providers of capital, community investments, and government payments is aligned with relevant regulations and guidelines.
GRI 201-2 - Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64	<a href="#">'Pledge to Net Zero'</a>			

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	N/A	Included		We do have defined benefit plans in the reporting year. We have an Irish Life defined contribution pension plan.
GRI 201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	N/A	Included		Ethos did not receive any financial assistance from the government during the reporting period.
GRI 202-1 - Ratios of standard entry-level salary by gender compared to local minimum wage	ESRS S1 S1-10 §67-71 and §AR 72 to 73		Not Included		Ethos values transparency and compliance with reporting standards. However, disclosing wage-related data, including entry-level wages by gender and minimum wage ratios, risks compromising employee privacy and revealing sensitive compensation structures. To protect employee confidentiality and privacy, we have chosen not to report this information. It's important to note that all employees are compensated in accordance with EU legislation and benchmarks.
GRI 202-2 - Proportion of senior management hired from the local community	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Pg. 15	Partially Included	Ethos doesn't have an exact percentage for this disclosure, as it's not a metric included in our analysis.	Ethos values the local community and employs 80% of its workers in Ireland, not just board members, which includes individuals who are native or have legal residency rights in the same geographic area of operation, including naturalised citizens or foreigners with permanent residency visas. This commitment to the local community is reflected in our workforce information provided in section 7.1 Our own workforce.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos acknowledges the importance of supporting local economies and communities through its procurement practices. With a significant portion of its workforce based in Ireland, Ethos primarily engages local suppliers for office-related activities. This commitment reflects Ethos's dedication to contributing to the local economy and aligns with the sustainability goal of promoting economic, social, and cultural rights within communities



GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 204-1 - Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Pg. 15	Partially Included	Due to Ethos' service-oriented consultancy activities, there is no use of specific products for its operations, only office-related activities sourced from local suppliers. As evidenced by 80% of Ethos's workforce being concentrated in Ireland, services are predominantly developed within the country.	Ethos aligns with this requirement through its significant concentration of workforce in Ireland. Most services are developed and procured locally, contributing to the support of the local economy and fulfilling the spirit of the disclosure.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos, operating primarily in a service-oriented consulting environment, prioritises integrity and ethical conduct across its operations. While tangible products are not central to our activities, we diligently assess and mitigate corruption risks through robust policies, including our whistleblowing policy and anti-bribery measures. Throughout the reporting period, no confirmed incidents of corruption were linked to Ethos, underscoring our commitment to maintaining transparency, accountability, and ethical practices within our organisation.
GRI 205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	Pg. 20	Included		In a service-oriented consultancy environment like Ethos, where tangible products are not part of our operations, the concept of "operations" is interpreted differently. Our operations primarily involve managing and supervising service delivery across various projects, focusing on providing high-quality services and adhering to ethical standards. We do not engage in specific operational activities that can be quantified as individual "operations." Therefore, there is no total number of operations to report. We address corruption-related risks through our Whistleblowing Policy, anti-bribery, and code of conduct policies, promoting integrity, transparency, and accountability throughout our organisation.
GRI 205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8		Not Included	Ethos currently does not have specific data available regarding communication and training on anti-corruption policies and procedures.	

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25		Included		Throughout the reporting year, there were no confirmed incidents of corruption linked to Ethos.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos actively monitors and manages legal risks associated with anti-competitive behaviour, anti-trust, and monopoly practices.
GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices			Included		Throughout the reporting period, Ethos was not involved in any pertinent legal proceedings.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos, as a service-oriented consultancy, does not utilize materials in our activities.
GRI301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a)		Not Included	As a service-oriented consultancy, Ethos does not utilise materials in its activities. Therefore, the requirement to report the total weight or volume of materials used for producing and packaging primary products and services, as specified, is not applicable to us.	
GRI301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)		Not Included		

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12		Included		Regarding Climate Change and Net Zero initiatives, while ESRS E1 Climate change and/or GRI 305-Emissions disclosures are essential components of our reporting framework, we would like to direct stakeholders' attention to our separate report specifically dedicated to our Net Zero strategy.
GRI 302-1 Energy consumption within the organisation	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)		Included		
GRI 302-3 Energy intensity	ESRS E1 E1-5 §40 to §42		Included		
GRI 302-5 Reductions in energy requirements of products and services	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		Included		<p>Ethos is proud to be a signatory of the 'Pledge to Net Zero', an initiative aimed at spearheading the transition to a Net Zero carbon economy. As part of this commitment, we have outlined our objectives to achieve an absolute total reduction of 46.2% in Scope 1 and 2 emissions by 2030, along with a minimum absolute reduction of 27.5% for Scope 3 emissions, with the final goal of achieving net zero emissions by 2050.</p> <p>For detailed information pertaining to our Net Zero strategy, including our targets, methodologies, and progress, stakeholders are encouraged to refer to our dedicated report available at <a href="#">Microsoft Word - Ethos Engineering PTNZ 2023 Report - 19.02.2024 - Final</a></p>
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos does not currently have a formal plan for biodiversity and ecosystems in transition, but we recognise how important it is to have a solid plan in place for the future.
GRI 304-1 Operational sites owned, leased, managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	ESRS E4 §16 (a) i; §19 (a); E4-5 §35	Pg. 13	Included		The relationship of Ethos' operating location with environmental protection areas and areas of high biodiversity value.

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 304-2 Significant impacts of activities, products and services on biodiversity	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)	Pg. 13	Included		<p><b>Non-Direct Impact on Biodiversity:</b> Our core operations, focused on engineering consultancy services, steer clear of direct impacts on biodiversity. The absence of manufacturing activities ensures a minimal ecological footprint.</p> <p><b>Indirect Contribution to Biodiversity Conservation:</b> Our Sustainability Team collaborates across departments to obtain certifications such as WELL, BREEAM, LEED, Home Performance Index, and Living Future Accreditation for many of our projects. These certifications indirectly contribute to biodiversity conservation by promoting energy efficiency, sustainable construction practices, and responsible resource management.</p>
GRI 304-3 Habitats protected or restored	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)	Pg. 13	Included		<p><b>Business Practices Aligned with Biodiversity Conservation:</b> We are actively involved in the 'Orchards in the Community' initiative led by Host in Ireland, (DC for Bees), contributing to the planting of 3,587 orchards (totalling 17,935 trees) across 32 counties in Ireland. This initiative, aimed at safeguarding declining bee populations, exemplifies our commitment to sustainable practices and ecosystem preservation.</p>
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		<p>Regarding Climate Change and Net Zero initiatives, while ESRS E1 Climate change and/or GRI 305-Emissions disclosures are essential components of our reporting framework, we would like to direct stakeholders' attention to our separate report specifically dedicated to our Net Zero strategy.</p> <p>Ethos is proud to be a signatory of the 'Pledge to Net Zero', an initiative aimed at spearheading the transition to a Net Zero carbon economy. As part of this commitment, we have outlined our objectives to achieve an absolute total reduction of 46.2% in Scope 1 and 2 emissions by 2030, along with a minimum absolute reduction of 27.5% for Scope 3 emissions, with the ultimate goal of achieving net zero emissions by 2050.</p> <p>For detailed information pertaining to our Net Zero strategy, including our targets, methodologies, and progress, stakeholders are encouraged to refer to our dedicated report available at <a href="#">Microsoft Word - Ethos Engineering PTNZ 2023 Report - 19.02.2024 - Final</a></p>
GRI 305-1 Direct GHG emissions (Scope1)	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)		Included		Please see comment above.



GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 305-2 Energy indirect GHG emissions (Scope2)	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)		Included		Please see comment above.
GRI 305-3 Other indirect GHGH emission (Scope3)	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)		Included		Please see comment above.
GRI 305-4 GHG emission intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)		Included		Please see comment above.
GRI 305-5 Reduction of GHG emissions	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56		Included		Please see comment above.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos prioritises circular economy transition for sustainability, incorporating waste into impact assessments. Office waste has low impacts, according to our findings. We monitor waste types and prioritise landfill diversion, composting, incineration, and recycling. Through work-from-home programmes and other waste reduction efforts, we reduced garbage disposal in 2023.
GR 306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30	Pg. 12	Included		Ethos recognises the importance of transitioning to a circular economy to promote sustainable production and consumption practices. This transition offers various environmental benefits, including reduced energy usage, emissions, water extractions, and discharges, as well as biodiversity restoration. We have integrated waste generation considerations into our impact assessment process, aiming to analyse the potential risks and benefits associated with waste generation in line with our commitment to sustainable and circular practices. Our analysis indicates that while our normal office activities contribute to waste generation, the identified impacts and risks are low.
GRI 306-2 Management of significant waste-related impacts	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	Pg. 12	Included		
GRI 306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	Pg. 12	Included		We monitor waste generation meticulously, particularly considering resource inflows and outflows. Our waste profile encompasses various categories, including general waste, paper waste, plastic waste, food waste, and other miscellaneous waste streams associated with office activities. Despite lacking detailed waste composition analysis, we focus on landfill diversion, composting, incineration, and recycling efforts where feasible. In 2023, our waste generation contributed to 751.66 kg of the total waste generated by the Apex Business Centre.

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 306-4 Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	Pg. 12	Included		Our waste management efforts prioritise landfill diversion, composting, incineration, and recycling. In 2023, we diverted 135.30 kg to landfill, composted 112.75 kg, incinerated 308.18 kg, and recycled 195.43 kg of waste.
GRI 306-5 Waste directed to disposal	ESRS E5 E5-5 §37 (c), §38 and §40	Pg. 12	Included		We aim to minimise waste sent for final disposal, focusing on sustainable waste management practices. While we acknowledge the importance of waste reduction and management, the quantifiable financial effects associated with waste-related risks and opportunities are minimal due to our low-risk classification. Our proactive waste reduction efforts, including work-from-home initiatives, contribute to mitigating financial risks associated with waste management.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos recognises the importance of water and marine resources in environmental issues, but we focus on technical consulting services and not marine resources. According to our risk and impact evaluation, office activities use most of the water, necessitating the use of low-flow toilets and faucets. It was difficult to correctly measure water consumption due to shared building infrastructure. Even though office-level measurement is difficult, we are committed to responsible water use and have implemented water-saving devices to reduce consumption.
303-1 Interactions with Water as a Shared Resource	ESRS E3-4; E3-3; E3-5	Pg. 11& 12	Included		Ethos recognises the interconnectedness of water and marine resources with various environmental aspects. While our operations primarily focus on technical consulting services and do not directly engage with marine resources, we understand the broader implications of water-related issues such as climate change, pollution, and biodiversity.
303-2 Management of Impacts Related to Water Discharge:	ESRS 2 IRO-1: Assess water and marine resource impacts, risks, and opportunities	Pg. 11& 12	Included		Our comprehensive risk and impact assessment revealed that water consumption primarily originates from office activities, particularly in toilets and kitchens. In response, we have implemented measures such as using low-flow toilets and faucets to reduce water consumption. Additionally, a significant portion of our workforce operates remotely, contributing to overall water savings.
303-3 Water Withdrawal	ESRS E3-4; E3-3; E3-5	Pg. 11& 12	Partially Included	Ethos faces challenges in accurately measuring water consumption due to shared building infrastructure and the absence of individual water meters.	While we do not have specific water-related targets at present, we remain committed to responsible water use and explore opportunities for increased efficiency.
GRI 303-4 Water Discharge	ESRS E3-4; E3-3; E3-5	Pg. 11& 12	Included		We manage water discharge through initiatives aimed at reducing overall consumption and implementing water-saving technologies.

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 303-5 Water Consumption:	ESRS E3-4: E3-3: E3-5	Pg. 11& 12	Partially Included	Due to the nature of our office space and shared building infrastructure, precise measurement of water consumption at the individual office level is challenging.	However, our focus on water-saving initiatives and remote work practices reflects our commitment to minimising water consumption.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos manages environmental legislation and regulation non-compliance topics well, showing its commitment to environmental stewardship and compliance. In the reporting period, Ethos received no significant fines or non-monetary consequences for such non-compliance, demonstrating its proactive approach to environmental responsibility and legal compliance. Ethos's commitment to sustainability and environmental protection within regulatory frameworks is evident.
GRI 307-1 Non-compliance with environmental laws and regulations			Included		Ethos incurred no significant fines or non-monetary sanctions for non-compliance with environmental laws/regulations during the reporting period.
GRI 308-2 Negative environmental impacts in the supply chain and actions taken			Included		In the reporting year, there were no negative environmental impacts in the supply chain, and proactive actions were taken.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		Ethos places a high priority on fostering employee engagement as a cornerstone of its sustainability strategy. Through various avenues, including annual surveys, direct participation in decision-making processes, and consultations with worker representatives, Ethos seeks to gauge and enhance employee satisfaction while fostering a culture of inclusivity and collaboration.
GRI 401-1 New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	Pg. 15, 16 & 17			

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
<p>GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</p>	<p>ESRS S1 S1-11 §74; §75; §AR 75</p>	<p>Pg. 15, 16 &amp; 17</p>			<p><b>Employee Engagement Examples:</b> In 2022, Ethos undertook a comprehensive consultation process with employees to develop a new policy on flexible working arrangements, ensuring that the voices and needs of employees were central to the decision-making process. Subsequently, in 2023, the company established a working group comprising employees and worker representatives to collaboratively design and implement a new health and safety training programme, demonstrating its commitment to employee well-being and professional development. Furthermore, Ethos conducted surveys targeted at women employees to solicit their perspectives on workplace equality, reflecting its dedication to diversity and inclusivity initiatives.</p> <p><b>Employee Satisfaction Survey:</b> Ethos conducts biannual employee satisfaction surveys through the BambooHR platform, providing a valuable mechanism for gathering feedback and insights from its workforce. The results of the June 2023 survey were largely positive, with a significant proportion of employees expressing satisfaction across various aspects of their employment experience. Notably, satisfaction ratings were particularly high in areas such as pay, benefits, work-life balance, organisational culture, and career development opportunities.</p> <p><b>Actions on Material Impacts on Own Workforce:</b> While Ethos recognises the importance of addressing material impacts on its workforce, including aspects such as employee well-being, job satisfaction, and professional development, specific measures and targets are currently in the developmental stage. The company is actively reviewing its workforce management practices to identify opportunities for mitigating negative impacts and enhancing positive ones. Concrete proposals aimed at optimising the employee experience are expected to be forthcoming soon.</p> <p><b>Characteristics of the Workforce:</b> Ethos employs a total of 211 individuals, representing a notable 10% increase from the previous year. The workforce is predominantly based in Ireland, with 80% of employees located there. Employment status varies, with the majority being full-time employees. The age distribution within the workforce reflects a commitment to diversity, with a balanced representation across different age groups. However, gender diversity remains an area for improvement, with 82% of employees being male and 18% female.</p> <p><b>Characteristics of Non-Employee Workers:</b> In addition to its regular workforce, Ethos engages 44 contractors across various roles and geographical locations. These contractors play a crucial role in supporting the company's diverse projects and initiatives, contributing their expertise in areas such as design engineering, project management, and sustainability engineering. While most non-employee workers are aged between 25 and 34, their geographical distribution spans multiple countries, reflecting Ethos' global footprint and commitment to international collaboration.</p>



GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI401-3 Parental leave	ESRS S1 S1-15 §93	Pg. 17			Please see comment above.
GRI 402-1 Minimum notice periods regarding operational changes	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Pg. 15, 16, 17 & 18			Please see comment above.
GRI405 Diversity of governance bodies and employees		Pg. 15, 16, 17 & 18			Please see comment above.
GRI 403-1 Occupational health and safety management system	ESRS S1 S1-1 §23	Pg. 16	Included		Ethos strives for workplace improvement. We comply with all regulatory and legislative requirements and follow OHSAS18001:2007, ISO14001:2015, and ISO9001:2015.  Objectives include internal and external policy communication, continual improvement in health, safety, environmental, and business performance, prevention of illness and injury, compliance with the company health and safety statement, stakeholder engagement, training on environmental, health, safety, and quality issues, environmental stewardship, client-specific service provision, designing with the environment in mind, and staff attraction. Management and directors of Ethos dedicate resources to attain these goals. Management analyses the company's programmes to meet these goals.
GRI 403-2 Hazard identification, risk assessment and incident investigation	ESRS S1 S1-3 §32 (b) and §33	Pg. 17	Included		Ethos tracks incidents as part of our ISO/QA process.

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 403-3 Occupational health services	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		Not included	Ethos currently lacks available information on Occupational Health Services, including medical exams and disease prevention programmes. We are exploring ways to improve our capabilities in this area to ensure employee well-being.	
GRI 403-4 Worker participation consultation and communication on occupational health and safety		Pg. 17	Included		Ethos encourages worker participation in our Health and Safety Management System development and implementation. To provide openness and a safe workplace, we prioritise open communication channels to communicate internal and external policies.
GRI 403-5 Worker training on occupational health and safety		Pg. 17	Included		Ethos provides Safe Pass training and certification for construction site workers. Safe Pass, a necessary construction safety programme, educates workers on health and safety to reduce accidents and health risks. The one-day seminar covers site safety, risk assessment, and personal safety. Workers, including apprentices and trainees, must get Safe Pass training before working on construction projects. Training results in a four-year Safe Pass registration card.
GRI 403-6 Promotion of worker health	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence, this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Pg. 17	Included		Access to Non-Occupational Health Services: Ethos provides access to non-occupational health services for its employees and relevant workers. Information on accessing these services is available on the company's intranet, ensuring widespread accessibility. Additionally, the HR department uses BambooHR to confirm that all employees have read and understood company policies.
GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)		Not included	The company is currently in the process of developing and implementing a comprehensive approach to prevent and mitigate significant impacts on health and safety in the workplace. While specific information on this approach is not currently available,	

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 403-8 Workers covered by an occupational health and safety management system	ESRS S1 S1-14 §88 (a); §90	Pg. 17	Partially Included	Specific details regarding the extent of coverage, including the number and percentage of workers covered by the system, internal or external audits conducted, and any exclusions of worker groups, are currently not available.	Ethos' commitment to ensuring the health and safety of its workforce is reflected in its comprehensive Health and Safety Management System, as outlined in its Quality, Environmental, and Occupational Health & Safety Policy.
GRI 403-9 Work-related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	Pg. 17	Included		Ethos maintains a record of incidents occurring on its premises or to staff while on site. During the reporting period of 2023, there were no reported work-related accidents.
GRI 403-10 Work-related ill health	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §8g; §AR 82	Pg. 17	Included		
GRI404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84	Pg. 17	Included		Ethos provides an average of 292 hours of training per year for male employees and 50 hours for female employees.  Training covers various areas such as technical skills, sustainability practices, and leadership. Tailored training programmes are offered for different employee categories.
GRI404-2 Programs for upgrading employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	Pg. 16	Partially Included	Transition assistance programmes support employees during career changes, though specific details are not provided in this report.	Ethos offers diverse learning opportunities through platforms like LinkedIn Learning, DC Academy, and CPD courses.  Specialised training is provided through the Graduate Programme.
GRI404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84		Not included	Specific data regarding the percentage of employees who received regular performance and career development reviews during the reporting period is not available in this iteration of our report. However, we acknowledge the significance of these reviews in fostering employee growth and will strive to include this information in future reports to provide a comprehensive overview of our workforce development initiatives.	

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 3-3 Management approach	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S21 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)	Pg. 18	Included		During the reporting period, Ethos did not register any cases of discrimination, reflecting our commitment to fostering an inclusive workplace. Our robust policy ensures fair treatment for all employees, irrespective of protected characteristics. Incidents are thoroughly investigated, with corrective measures implemented as necessary. The outcomes are regularly evaluated to prevent recurrence. This underscores our dedication to equality and diversity, ensuring a respectful work environment for all.
GRI 406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103	Pg. 18	Included		
GRI 3-3 Management approach	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S21 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)		Not included	Ethos does not have operations or suppliers in which the right to freedom of association and collective bargaining may be at risk, as we do not engage in activities or partnerships that pose such risks.	

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		Not included		
408-1 Operations and suppliers at significant risk for incidents of child labor	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18		Not included	Ethos does not have suppliers or external entities providing services to the organisation. Therefore, the disclosure requirement regarding operations and suppliers with a significant risk of child labour does not apply to Ethos."	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	Pg. 19	Partially included	During the reporting period, Ethos did not have quantitative data specifically related to operations or suppliers presenting significant risks of forced or slave-like labour.	Ethos addresses this issue through internal policies such as the Modern Slavery Policy and the Dignity at Work Policy & Procedure. These policies outline Ethos' commitment to eradicating all forms of forced or slave-like labour and provide guidelines for identifying, addressing, and preventing such practices within the organisation.
411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36		Not included	Ethos does not have incidents of violations involving the rights of indigenous peoples as it does not operate in areas where indigenous communities are present.	
GRI 415-1 Political contributions	ESRS G1 G1-5 §29 (b)		Included		No donations are made to political parties.

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 416-1 Assessment of the health and safety impacts of product and service categories	'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		Not included	As a consultancy operating in mechanical and electrical design for construction projects, Ethos' services primarily revolve around ensuring compliance with regulatory standards tailored to each project's requirements. Given our focus on technical and regulatory compliance, we do not conduct evaluations specifically related to health and safety impacts. Consequently, the percentage of significant product and service categories assessed for health and safety improvements is not applicable to our operations.	
GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESRS S4 S4-4 §35		Included		In relation to the services offered by Ethos, there have been no cases of non-compliance regarding the impacts on health and safety caused by products and services.
GRI 3-3 Management of material topics	ESRS G1 G1-2 §12	N/A	Included		<p><b>Service Information &amp; Labelling:</b> Ethos prioritises sourcing data from reputable and ethical sources for its consultations. The company utilises advanced methodologies aligned with project-specific standards and regulations to ensure compliance and reliability. Consultations prioritise sustainable practices, with some projects benefiting from the expertise of the sustainability team, incorporating sustainability certifications to mitigate environmental and social impacts. Ethos maintains strict confidentiality of client information, ensuring safe use of its services while adopting sustainable practices in its office operations and engaging in community initiatives.</p> <p><b>Incidents of Non-compliance in Marketing Communications:</b> During the reporting period, Ethos did not violate marketing communication regulations or voluntary codes, resulting in no fines, penalties, warnings, or voluntary code violations.</p> <p><b>Incidents of Non-compliance in Product and Service Information and Labelling:</b> Ethos encountered no incidents of non-compliance with regulations or voluntary codes regarding product and service information and labelling during the reporting period, resulting in no fines, penalties, warnings, or breaches of voluntary codes.</p>



GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment
GRI 417-1 Requirements for product and service information and labelling	'Information-related impacts for consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Pg. 19	Included		Please see comment above.
GRI 417-2 Incidents of non-compliance concerning product and service information and labelling	ESRS S4 S4-4 §35	Pg. 19	Included		Please see comment above.
GRI 417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35	Pg. 19			Please see comment above.
GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35	Pg. 19	Included		<b>Complaints concerning Breaches of Customer Privacy and Losses of Customer Data:</b> Throughout the reporting period, Ethos did not identify any proven complaints regarding violations of customer privacy, nor did the company experience any instances of data leaks, thefts, or losses involving customer data.

