

ESG Report

2023



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Introduction

Welcome to the first ESG Report published by Ethos Engineering (Ethos). Outlining Ethos' ongoing commitment to enhance stakeholder awareness of environmental, social and governance (ESG) priorities.

As leaders in Mechanical & Electrical Data Centre Design in EMEA, our portfolio represents over 2,381.2MW of Master Planning and 1,509.2MW designed and delivered across 19 countries in the region. With a workforce of over 200+ employees, our global presence continues to expand. Renowned for our innovative designs, we cultivate strong relationships and enter new markets while maintaining a steadfast commitment to local supply chains. As proud members of First Q, a European MEP network boasting 4,000 staff, we have a solid foundation to pursue a sustainable path forward.

This report embodies Ethos' commitment to transparency and corporate responsibility. Aligned with the objectives of the European Union's Corporate Sustainability Reporting Directive (CSRD). We have adopted the European Sustainability Reporting Standards (ESRS) as our standard for indicators and metrics. Additionally, this report was also produced based on the GRI standards "Core" option. Our decision to incorporate both ESRS and GRI standards stems from their complementary nature and our desire to demonstrate transparency and corporate responsibility.

While ESRS is an emerging standard, still under development, with the European Commission expected to publish the final version in June 2024. We believe that adhering to both ESRS and GRI standards ensures alignment with both European and global expectations, thereby strengthening stakeholder trust in Ethos' sustainability commitments.

As a European company, Ethos is not yet mandated to follow the ESRS, however, our decision to voluntarily report enables us to better prepare for future regulatory requirements and understand client needs firsthand. This involves internal process adaptation, staff training, and alignment with ESRS requirements. By proactively embracing ESRS, we reaffirm our dedication to sustainability, laying the groundwork for continued responsible business practices. This proactive approach not only underscores Ethos' unwavering commitment to transparency and accountability but also sets the stage for exemplary sustainability performance. Thank you for joining us on this journey towards a more sustainable future.



A Letter from our CEO

Dear Readers,

I am pleased to present Ethos' first ESG report, reflecting our commitment to excellence, innovation, and corporate responsibility. As CEO, I am proud to lead an organisation dedicated to advancing the frontiers of mechanical and electrical engineering, with a particular focus on design management, data centres, global tech, urbanism, smart buildings, and sustainability.

Our strategic approach is rooted in foresight and adaptability. We invest in research and development to stay at the forefront of innovation, ensuring that Ethos is well-equipped to navigate current and future challenges while aligning our operations with ESG principles. Key strategic priorities for Ethos include training and education, inclusion, and employee well-being.

These pillars underscore our dedication to responsible business practices and a people-centric approach, fostering a culture of inclusivity and support. We remain vigilant in monitoring macroeconomic, political, and environmental trends that may impact our operations and sustainability priorities. Ethos is committed to adapting to regulatory, market, and social changes, ensuring our ESG strategy remains responsive to external demands and industry best practices.

Our ESG report highlights significant events, achievements, and challenges faced by Ethos during the 2023 reporting period. From successful implementation of sustainable practices to identifying and mitigating environmental and social risks, this analysis provides valuable insights into our ability to navigate changes and capitalise on opportunities.

Ethos continuously evaluates our performance against established ESG goals, analysing key performance indicators related to sustainability and tracking progress towards these objectives. We are dedicated to enhancing our ESG impact and ensuring our operations align with long-term sustainability goals.

Looking ahead, Ethos remains committed to improving water resource management, energy efficiency, and sustainable practices. We seek to explore opportunities for enhancing efficiency and sustainability in our future operations, demonstrating our commitment to evolution, and creating a lasting positive impact.

Additionally, Ethos recognises the importance of biodiversity and ecosystem engagement in our sustainability strategy. While our current activities may not have a significant direct impact in these areas, we are committed to promoting biodiversity conservation and preservation in our operations, aligning with global biodiversity and ecosystem strategies.

In conclusion, Ethos is steadfast in our pursuit of sustainability, innovation, and responsible corporate citizenship. We look forward to continued progress and collaboration as we work together to build a more sustainable future.



Greg Hayden
CEO



2023 At a Glance

200 Visionaries United

Ethos celebrates a significant milestone after just over 2 years, showcasing growth and diversity. From Dublin, our team of over 200 individuals from 25 nationalities across 9 countries in EMEA serves global clients in 19 countries. Our refreshed brand identity has propelled us forward, fueled by the support of our clients who inspire us to excel every day. We're committed to delivering engineering excellence and exceeding expectations.

Women in Construction - Irish Construction Industry Awards - Susan Cormican



In a groundbreaking moment, Susan Cormican was crowned the inaugural winner of this award, etching her name in history as a trailblazer and an inspiration to women across the industry.

Championing Thought Leadership

Ethos Engineering actively shared our expertise and insights with the industry through various platforms.

Sustainability Team of the Year - Green Awards

This accolade stands as a testament to our pioneering work in sustainable engineering solutions, exemplifying our commitment to environmental stewardship.



Sustainability Team of the Year - SME
GREEN AWARDS 2023

Fit-Out Professional Consultancy of the Year

For an unprecedented sixth consecutive year, Ethos was bestowed with this prestigious honor, solidifying our reputation as the unrivaled leader in delivering exceptional interior fit-out projects.

Paul Tighe: A Beacon of Engineering Excellence



Paul's exceptional contributions to building engineering were duly recognised with his election as a Fellow at CIBSE, a prestigious honor that serves as a testament to his unparalleled expertise and dedication.

Müge at WELL Summit London

Müge took centre stage at the Well Summit in London, where she shared her visionary insights on crafting healthy and sustainable built environments, leaving a lasting impression on industry leaders and experts.

Susan's Call for Equality

On International Women's Day 2023, Susan Cormican lent her voice to a CIF event, passionately advocating for inclusivity and equality in the construction industry, inspiring a movement for change.

Beyond Excellence

A Year of Continuous Learning and Giving Back: 2023 was not just about achieving remarkable milestones; it was also about fostering a culture of continuous learning and social responsibility.

Additional Highlights

Investing in Continuous Learning

Our team obtained new certifications and credentials to offer services that are always up-to-date with the market.

Supporting the Environment

We proudly participated in the #DCsforBees initiative, contributing to planting 17,935 trees across Ireland.



Celebrating Remarkable Milestones with Ethos Engineering's Global Tech Team

The Global Tech Team made waves in 2023, leaving their mark on projects across five countries: Ireland, Germany, UK, Italy, and Poland.

Here are some of their noteworthy achievements:

Designing a staggering 120MW of data centers, the team has been at the forefront of innovation, driving efficiency and reliability in tech infrastructure. Their insightful Ethos design has led to 63MW of data centre space currently under construction.

With 550k sq.ft of commercial office development space currently under construction, they're shaping the future of workspaces, creating environments that inspire collaboration and productivity.

Additionally, having designed 400,000 sq.ft of commercial fit-out office space, the team has crafted spaces that blend functionality and aesthetics seamlessly. Diligent work has also enabled 300k sq. ft of commercial office fit-out space to also be under construction.

Upskilling the Next Generation

Launched a new DC Academy ETAP Masterclass to share our expertise with future engineers.



Raising Funds for Charity

Partnered with organisations like Purple House Cancer Charity to contribute to important causes.

Our Organisation

Established in 2005, with legal name of Ethos Engineering Limited. Ethos is one of Europe's leading experts in Data Centre MEP Design, representing 2881.7MW of Master Planning and 2119.7MW designed across 19 countries in EMEA.

The headquarters of Ethos Engineering Limited is located at Penthouse Suite, Apex Business Centre, Blackthorn Road, Sandyford, Dublin, D18 DH76, Ireland. Ethos Engineering Limited is a privately owned company. It is an incorporated entity, specifically a Private Limited Company (Ltd.).

Ethos Engineering employs over 200+ staff across worksites throughout EMEA, expanding its presence on the global stage.

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. With a reputation for delivering industry-leading designs,

Ethos is rewarded with repeat projects and has built rapport for opening new markets and developing local supply chains. Our membership in FirstQ, a network of 15 European MEP with 4,500+ staff, is an invaluable advantage.

Organisational Sustainability Reporting

The sustainability report of Ethos focuses on two entities: the main office in Dublin and Ethos Regional, based in Galway. Ethos Regional specialises in medical technology projects, office fit-outs, and other essential services, catering to clients' needs across various locations.

Engineering WOW

Our brand vision is centred around the idea of "Engineering Wow". It reflects the philosophy of the business, where each building is imbued with a distinct Ethos signature. Each project is completely bespoke, driving technology innovation and embracing new, improved ways of working to deliver the best results and significant benefits to clients within the timelines involved. The firm goes beyond simply achieving building regulation compliance to the next level of delivering the most sustainable, energy-efficient buildings that fully focus on the end-user experience.

Awards

At Ethos, we believe in finding the "WOW" in everything we do. And we're not alone when we find it. We are proud to say that many of the top awarding bodies have agreed that our work is deserving of accolades, including:

IWBI WELL Performance Rating

First in the World, 2022

Best Organisation to Work For

2019 & 2022

Consultancy of the Year

2015, 2016, 2017, and 2021

Engineering Firm of the Year

2018, 2019, 2020, and 2022

Fit Out Consultancy of the Year

2018, 2019, 2020 & 2022

Engineering Practice of the Year

2019 & 2022

Commercial Project of the Year

Focus Ireland, 2021

KPMG Workplace Innovation

2022

Sustainability Team of the Year

Green Awards, 2023

Engineering Practice of the Year

Irish Building & Design Awards, 2022

Best Workplace Innovation

KPMG Workplace Innovation Awards, 2022



Our Organisation

Accreditations

Confidence is key when it comes to choosing the perfect engineering partner for your next project. At Ethos Engineering, we have been accredited by all of the main engineering bodies and organisations in Ireland, Europe, and beyond. These include:

Great Place to Work Certified

2019 - 2020 & 2020 - 2021

Accredited All-Star Dublin Business of the Year

AIBF 2021

Founder Member of Irish Green Building Council

Vice President of Association of Consulting Engineers of Ireland (ACEI)

CPD Accredited Employer Status

Engineers Ireland

Founding Member of the FirstQ M&E Engineering Network

Spanning 15 European countries

Entrepreneur of the Year

Greg Hayden, 2021 / 22 by AIBF

Our Services

Managing various design teams, supporting client strategy, translating their vision into a design strategy, and developing the client business case. We provide leadership, management, and guidance to client design teams, ensuring they comply with their brief and work within project timelines.

We prioritise good communication and cooperation between stakeholders, use workshops to drive design philosophies, and focus on delivering state-of-the-art projects within our clients' program and budget. Our ambitious team works with the best architects and engineers in the industry.

Data Centres

Confidently Build the Data Centre of the Future with Ethos - The Market Leader in Data Centre Design, Ethos has partnered with some of the world's largest blue-chip technical clients to deliver more than 90 successful projects - including 44 in Ireland - representing 2881MW of master planning and 219.7MW designed.

As market leaders in data centre design, we know what it takes to exceed industry standards and drive real results for our clients. That's why we're the first choice for market-leading data centre developers - they repeatedly choose Ethos for our high standards of quality and delivery.

We offer Mechanical, Electrical, Sustainability, Smart, and Digital services for data centre projects. Our Design Management Team collaborates with clients throughout the

entire project, ensuring success. We have a proven track record of meeting deadlines, budgets, and specifications and have completed successful projects in 19 EMEA countries.

Global Tech

We don't just focus on meeting the standards; we strive to make every project a memorable experience for our clients

At Ethos Engineering Global Tech, we are a team of highly skilled engineers who specialise in delivering world-class projects for our valued clients. Our expertise ranges from mission-critical infrastructure projects to high-end commercial developments. Our team is dedicated to providing innovative and thought leadership at the forefront of every project we undertake.

Our approach to MEP system design is focused on performance, not just compliance. We understand that building performance is critical to our clients' success and strive to design systems that meet their specific needs. Our team combines technical expertise with a focus on user experience to ensure that our designs not only comply with standards but also deliver the performance required to meet our clients' goals.



Our Organisation

Urbanism

We are market leaders in High-End Commercial Office, Mixed Use Developments, Smart Building Fit Outs, Food & Beverage and Light Industrial Sectors. We know how to make a real experience and our list of accolades and awards for both our staff and as a company mean we are a cut above the rest, delivering beyond client expectations.

Our talented team of engineers and technicians approach each project with enthusiasm and a “can-do” attitude which fosters excellent relationships with colleagues and clients within the industry. Driving meaningful innovation and the development of our team is a key priority for us and our growth ambitions are rooted in providing opportunities for every member of our team.

Smart Buildings

At Ethos Digital, our mission is to be the clear leader in the co-creation of intelligent buildings – buildings that affordably deliver life-enhancing, user-focused experiences, designed with people at their heart, while utilising the very best in digital innovation.

Our collaborative approach means working with clients and project teams every step of the way, to deliver solutions that far exceed client’s expectations.

Ethos Digital employs five key principles to ensure our Intelligent Building designs are both human-centric and developed on solid foundations of excellence.

- Sustainability
- Productivity
- Experience
- Efficiencies
- Safeguarding

Sustainability

At Ethos, we recognise our responsibility to define and deliver sustainable design solutions that exemplify the level of leadership expected in each community. We understand that we are uniquely positioned to elevate sustainable design ideals and reduce the environmental impact of the communities we serve.

Through collaboration, we will determine your sustainability and energy performance goals. At Ethos, we prescribe to a process that incorporates innovations in technology while delivering proven solutions that will support the longevity of your building.

Since 2005, Ethos has prioritised sustainability as a main driver of the future. With the skills, knowledge and expertise of our sustainability team, Ethos provides industry-leading sustainability consulting, advising our clients on the best products and services to ensure they meet their sustainability goals and are compliant with current and future environmental legislations.

Design Management

Proven pioneers in mission-critical data centre projects, setting new benchmarks for excellence

Ethos Design Management is a fast-growing group that manages local and international projects for blue-chip clients in the Data Centre and commercial sectors.

Our Design Management Team serves as a crucial interface between clients and various teams, managing the overall project process to ensure it meets the client’s brief. We provide a single point of contact for clients and prioritise efficiency and leadership to ensure project success.



Our Strategic Approach to ESG

At Ethos, our approach to Environmental, Social, and Governance (ESG) issues reflects our fundamental commitment to excellence, innovation, and corporate responsibility. We stand at the forefront of mechanical and electrical engineering throughout EMEA, specialising in Data Centres design, Global Tech, Urbanism, Smart Buildings, and Sustainability.

Reporting Period, Frequency & Contact Point

This annual report covers the calendar year 2023, unless otherwise noted.

The point of contact is Müge Karasahin, Director of Sustainability.

Commitment & Values

Our core values form the basis of our ESG approach:

- **Excellence:** We are committed to the highest quality in everything we do.
- **People:** We value teamwork and collaborative success.
- **Innovation:** We embrace challenges, foster an innovative mindset, and drive technological innovation.
- **Clients:** We maintain an unwavering focus on clients, exceeding their expectations.
- **Engineering Wow:** Each project is tailored, driving technological innovation and delivering sustainable, energy-efficient results.

Engagement with Stakeholders

We consider our stakeholders as essential partners. Through the "Engineering Wow" philosophy and a commitment to transparency, we seek to make a positive contribution to people's lives.

ESG Risk Management

We take a proactive approach in identifying and mitigating ESG risks. We use the Impact Matrix, engage employees through training and surveys, and are committed to developing effective mitigation strategies.

ESG Risk Management

We are adopting the EU's ESRS standards and the GRI to guide our sustainability reporting. Our first ESG Report, though voluntary, aims to be comprehensive and aligned with best practices, providing a foundation to develop specific goals over time.

Integration of ESG into Decision Making Processes

We are in the initial stages of integrating ESG considerations into our decision-making processes. This voluntary initial commitment aims to collect data, identify areas for improvement, and establish a foundation for future initiatives.

Sustainable Supply Chain

We are committed to ensuring our supply chain is sustainable and ethical. We work in partnership with suppliers, encourage responsible practices, and adopt specific sustainability criteria in supplier selection.

Innovation & Technology

As leaders in MEP, smart buildings, and sustainability innovation, we continually invest in research and development. Our qualified sustainability team and commitment to advanced practises set us apart in the pursuit of excellence.

At Ethos, we believe that transparency, innovation, and corporate responsibility are crucial for a sustainable future. We are committed to evolving continuously, embracing challenges and opportunities to create a lasting positive impact.

Leadership & Governance

As leaders in engineering, we commit to transparency and corporate responsibility. The "Engineering Wow" philosophy permeates our governance, where each building embodies Ethos' distinctive and signature design.



LEADERSHIP TEAM

 COLM DEVIN EXECUTIVE DIRECTOR			 GREG HAYDEN CEO			 JOHN CORONER EXECUTIVE DIRECTOR														
 NIAL FEELY STRATEGY & GROWTH DIRECTOR		 ALISON HEFFERMAN HEAD OF PEOPLE & TALENT		 SHAMA SINGH HEAD OF MARKETING		 BRIAN COONAN ETHOS DIGITAL DIRECTOR		 MÜGE KARASAHIN ETHOS SUSTAINABILITY DIRECTOR		 STEPHEN DIWER DESIGN MANAGEMENT DIRECTOR										
 DEREN HAYDEN DATA CENTRE DIRECTOR		 GARY O'KEEFFE DATA CENTRE DIRECTOR		 JAMES GILLIC DATA CENTRE DIRECTOR		 EOIN KANE REGIONAL DIRECTOR		 JOHN CLARKE ETHOS GLOBAL TECH DIRECTOR		 COLIN QUINN ETHOS GLOBAL TECH DIRECTOR										
 SUSAN CORRIEGAN ETHOS URBANISM DIRECTOR			 PAUL TIGHE ETHOS URBANISM DIRECTOR			 GAVIN MURPHY ETHOS URBANISM DIRECTOR			 PETER FARRELL ETHOS URBANISM DIRECTOR											
BUSINESS SUPPORT			DIGITAL BUILDINGS			SUSTAINABILITY			PRE-CONSTRUCTION DESIGN MGMT			DATA CENTRE			GLOBAL TECH			URBANISM		

Our Strategic Approach to ESG

Our ESG Key Topics

When identifying impacts and risks that may influence the company and our stakeholders, adopting an impartial and comprehensive approach is crucial. It involves considering Ethos' overall perspective, which means actively engaging all employees, irrespective of their hierarchical position, to contribute their opinion. This approach ensures that the information-gathering process is unbiased and prevents opinions solely coming from a specific level within the company.

To achieve a complete and representative understanding of relevant impacts and risks, inclusive participation and engagement of all employees is fundamental. This equitable approach facilitates a more accurate and holistic assessment of factors influencing the company's sustainability and ESG (Environmental, Social, and Governance) performance. The resulting impact matrix, illustrated below, is derived from the insights gathered through the ESG Survey.

Ethos collects probable company material subjects to start the materiality impact assessment. Ethos surveys its staff to rank these subjects by relevance and influence. Employees are well-suited to identify risks and opportunities for Ethos and its stakeholders since they understand the company's activities and interact with stakeholders.

Each material topic is scored from 0 to 3 in the survey depending on its relevance to major business aspects:

- 0 - No relation,
- 1 - Specific Cases,
- 2 - Indirectly,
- 3 - Directly.

These scores affect numerous crucial areas:

- **Competitiveness:** How the topic might affect Ethos's ability to compete for and secure projects.
- **Business Revenue:** Potential impacts on project duration, financial costs, and overall profitability.
- **Brand Value:** Risks to the company's reputation and brand image.
- **Clients:** Possible effects on clients including delays, additional costs, or losses.
- **Partners / Suppliers:** How the topic could affect relationships with business partners and suppliers.
- **Employees:** Impacts on employee well being, performance, and other aspects.

Ethos applies the survey data to create an impact matrix that prioritises the most important material topics for strategic decisions and sustainability activities.

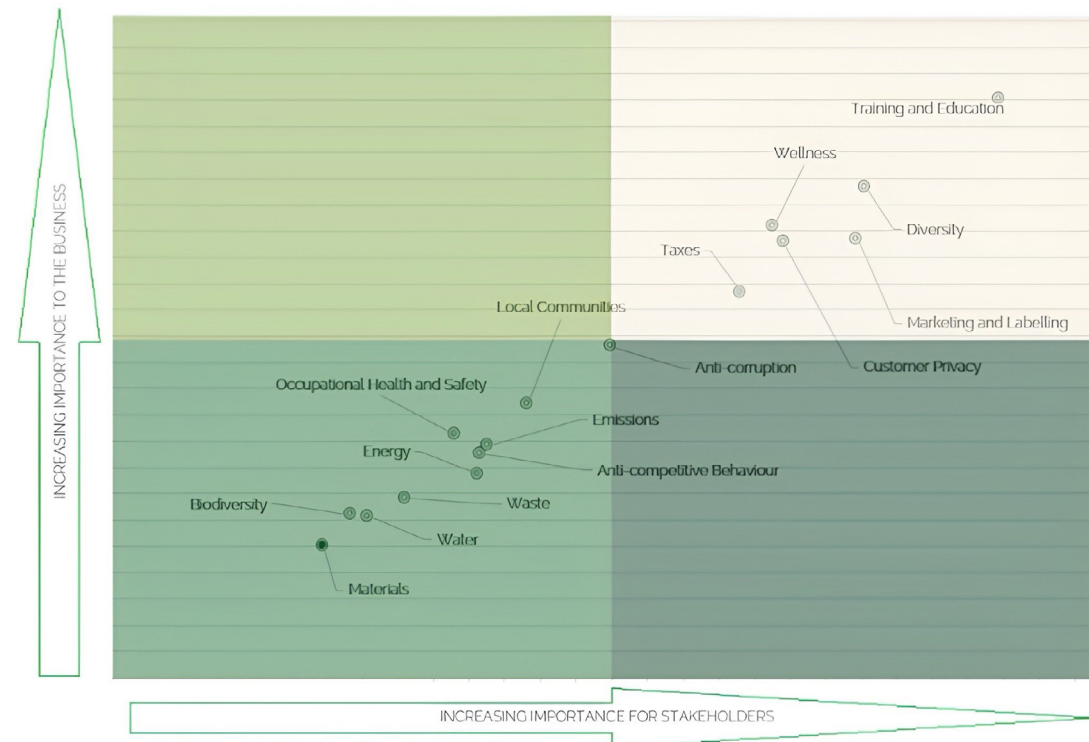
These topics are identified as our key ESG considerations due to their relevance to our business and their potential to impact stakeholders significantly. We commit to managing these topics responsibly and ethically, continually enhancing our ESG performance.

- Environmental
- Climate Change & Greenhouse Gas Emissions
- Energy Use & Efficiency
- Water Use & Management
- Waste Management
- Biodiversity

- Social
- Training & Education
- Wellness
- Diversity
- Local communities
- Governance
- Business Ethics & Transparency
- Marketing, Labelling & Customer Privacy
- Taxes
- Anti-Corruption & Bribery Prevention

To define our ESG focus we've used the Impact Matrix. Which revealed training and education, diversity and inclusion, and employee well-being as most important to our people. While other topics, such as human rights and anti-corruption, are vital, their impact is lower. By prioritising we can ensure better alignment with Ethos' emphasis on social material topics, which enables more responsible business practices and a people-centric culture.

Materiality Assessment Results



Environmental

Climate Change & Net Zero

Regarding Climate Change and Net Zero initiatives, while ESRSE1 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.

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 end goal of achieving net zero emissions by 2050.

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 [here](#).

Use of Water Resources

At Ethos, we understand that water and marine resources are inextricably linked to a variety of environmental subtopics, such as climate change, pollution, biodiversity, and the circular economy. Managing impacts, risks, and opportunities of water resources

To comprehend our approach to managing impacts, risks, and opportunities in this domain, we integrated questions related to water and marine resources into our ESG survey. This survey served as the foundation for creating the impact matrix in our ESG Report—a key methodology for identifying relevant impacts, risks, and opportunities. Our primary goal was to leverage the insights

of our employees to understand potential impacts and risks associated with water resources, affecting both our company and stakeholders.

The findings revealed that water and marine resources pose few threats and have a low impact on Ethos (see Impact Matrix). This is due to our non-manufacturing procedures, as our primary concentration is on technical consulting services. Ethos' employees when asked how the company was using water largely responded mentioning office activities. The below word cloud highlights the responses, with word size representing the frequency of mentions. E

thos currently does not have policies specifically related to water and marine resources, as our operations do not involve activities related to marine resources. Our comprehensive risk and impact assessment has revealed that Ethos' water consumption predominantly stems from office activities. The primary contributors to water usage within our offices are toilets and kitchens. This aligns with typical office buildings, where toilets represent a substantial portion of water consumption.

In our commitment to responsible water use, Ethos has implemented measures such as the use of low-flow toilets and faucets. Additionally, a significant number of Ethos employees work remotely. Each team autonomously organises office attendance based on necessity, contributing to a reduction in overall water usage.

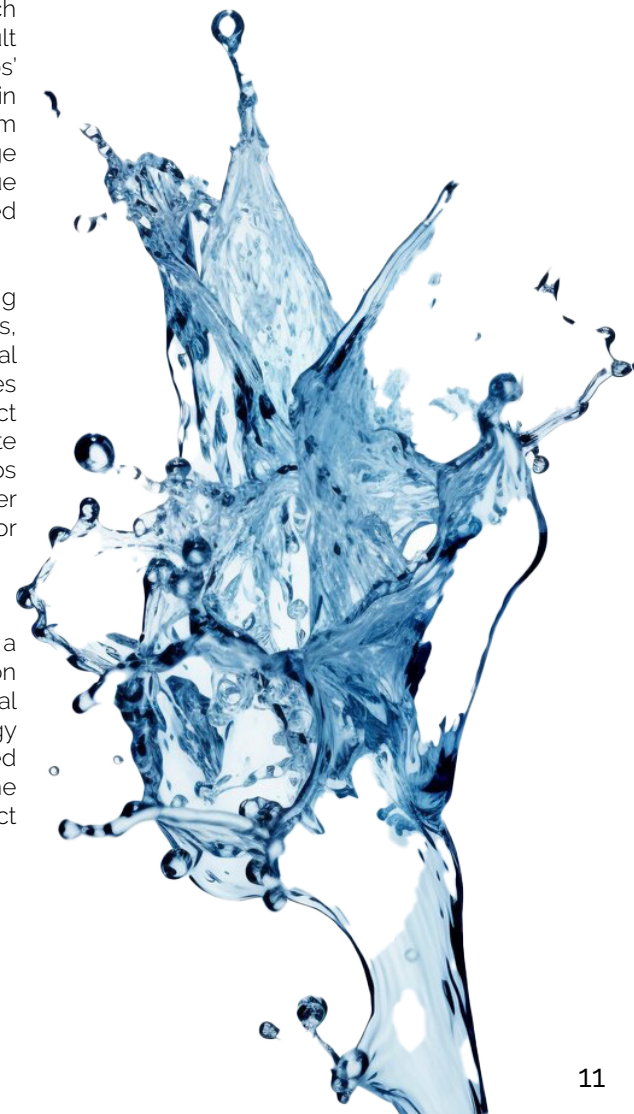
Water Consumption

Ethos' water consumption reporting is a result of the characteristics of its office space. Unlike conventional office arrangements in other countries, Ethos is situated in a building where water consumption is not measured at the individual office level. However, the water use data considers the entire building, which contains several tenants. This makes it difficult to separate and precisely measure Ethos' individual water usage. The challenges in accurately documenting water use arise from the inability to differentiate individual usage inside the shared building infrastructure. Due to these facts, Ethos has not established specific water-related targets currently.

Based on its office activities, water-saving initiatives, and remote work practices, Ethos does not anticipate any financial consequences resulting from issues associated with water. The absence of direct costs for water further decreases immediate cost consequences. Nevertheless, Ethos remains dedicated to improving water management and exploring possibilities for increased efficiency in the years to come.

Resource Use & Circular Economy

Ethos recognises that a circular economy is a system designed for sustainable production and consumption, resulting in environmental advantages such as decreased energy usage, decreased emissions, restricted water extractions and discharges, and the restoration of nature to mitigate the impact on biodiversity.



Environmental

Identifying Risks & Benefits Related to Resource Utilisation & Circular Economy

Expanding on this consciousness, Ethos now considers waste generation topics as part of the Impact Matrix. The objective of this approach is to analyse the effects, potential dangers, and potential benefits related to waste generation using the same methods used for assessing water resources. Through an analysis of our waste generation procedures, we want to fully evaluate the interrelated impacts on our organisation and stakeholders in line with our dedication to sustainable and circular practices.

The analysis we conducted showed that Ethos' connection with resource use and circular economy mostly arises from the normal consumption of materials and generation of waste in regular office activities, as shown in the below word cloud. The impacts and risks identified were found to be low, as indicated in the Impact Matrix.

At present, Ethos does not have particular policies linked to resource use and circular economy. This is partially attributed to the lower risk associated with these aspects for Ethos. The relationship between Ethos and resource utilisation, specifically within the context of the circular economy, primarily centres around the consumption and production of waste during regular office operations.

Our focus on waste reduction within routine office activities is the primary connection to resource use and the circular economy. At present, Ethos does not have specific actions or allocated resources for resource use and circular economy initiatives, given the low-risk nature of these aspects for the company.

While we acknowledge the importance for our sustainability objectives, dedicated actions and resource allocations for broader initiatives will be items to analyse in the coming years.

Resource Inflows

In assessing our waste generation, we meticulously consider resource inflows. As a tenant within the Apex Business Centre, our communal waste collection system extends to other tenants. Due to challenges in accurately quantifying our waste contribution, we have employed a proportional methodology based on our office space area relative to the total area of the building. Specifically, our controlled office space equates to 671m², facilitating our calculations for waste generation and emissions attribution, present in the table below. The table details waste generated by the Apex Building in 2023 and Ethos' contribution.

Building	Total Waste Generated (Kg)	Ethos's Contribution (%)	Ethos's Contribution (Kg)
Apex	5,295Kg	13%	751.55Kg

Resource Outflows

Ethos meticulously tracks and manages its resource outflows, notably waste. Our waste profile encompasses various categories, as identified through internal risk and impact assessments. These include general waste, paper waste, plastic waste, food waste, and other miscellaneous waste streams commonly associated with office activities. Despite lacking a detailed waste composition analysis, we remain proactive in waste management, directing our efforts towards landfill diversion, composting, incineration, and recycling where feasible. These efforts are shown in the table below.

Waste Treatment Type	Weight (Kg)
Landfill	135.20
Composted	112.75
Incinerated	308.18
Recycled	195.43

Potential Financial Effects From Resource Use & Circular Economy-Related Impacts, Risks & Opportunitites

Our consultancy services primarily involve office-based processes, with work-from-home initiatives reducing onsite activities and waste generation. Through risk assessments, waste has been classified as posing low financial risks to both us and our stakeholders, reflecting our proactive waste reduction efforts.

While waste management remains integral to our sustainability strategy, the quantifiable financial effects associated with waste-related risks and opportunities are minimal, aligning with our low-risk classification.



Environmental

Pollution

In the context of Ethos' service-oriented consultancy activities, the absence of a pollution-related policy is rooted in the nature of our operations. Given that our focus is not on manufacturing but rather on providing consulting services, there is no generation of pollutants associated with our activities. Consequently, as our operations inherently lack material impacts, risks, or opportunities related to pollution prevention and control, a formal pollution-related policy has not been deemed necessary or applicable. This absence is reflective of the unique characteristics of our business model and underscores our commitment to transparency in disclosing information relevant to our environmental, social, and governance practices.

Relation with Biodiversity

We intend to distribute important details regarding Ethos' transition plan since we recognise our business duty and are in line with the principles set forth by the EU Biodiversity Strategy for 2030 and the Post-2020 Global Biodiversity Framework. With this commitment, we hope to make sure that our business plan and tactics are completely in line with the planetary bounds of the biosphere's integrity.

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. In this context, we use the following elements to explain how we relate to biodiversity.

Relationship of Ethos' Operating Location with Environmental Protection Areas & Areas of High Biodiversity Value

Ethos, with offices in Dublin and Galway, Ireland, does not operate in areas of environmental protection or high biodiversity value. Its urban facilities do not have a significant influence on terrestrial, freshwater, or marine ecosystems. Ethos, focused on consulting services, is not involved in manufacturing or production activities. Furthermore, Ethos is not listed in protection categories such as those defined by the IUCN System or the Ramsar Convention, nor is it subject to specific national legislation related to biodiversity.

Non-Direct Impact on Biodiversity

Ethos' core operations, centred around engineering consultancy services, inherently avoid direct impacts on biodiversity. The absence of manufacturing activities ensures a minimal ecological footprint.

Indirect Contribution to Biodiversity Conservation

Our Sustainability Team collaborates across departments to secure certifications such as WELL, BREEAM, LEED, Home Performance Index, and Living Future Accreditation for a significant portion of our projects. These certifications indirectly contribute to biodiversity conservation through the promotion of energy efficiency, sustainable construction practices, and responsible resource management.

Biodiversity Risk Management in Supply Chains

While Ethos does not maintain direct suppliers, our project material selection adheres to sustainability norms and certifications. Prioritising products with Environmental Product Declarations (EPDs) and adherence to screening and labelling programmes, which mitigates potential biodiversity-related risks in our supply chain.

Business Practices Aligned with Biodiversity Conservation

Ethos actively supports the 'Orchards in the Community' initiative led by Host in Ireland (DC for Bees initiative). Our participation contributed to the planting of 3,587 orchards (17,935 trees) across 32 counties in Ireland. This initiative, aimed at safeguarding declining bee populations, and is an example of our commitment to sustainable practices and ecosystem preservation.



Social

Our Own Workforce

Ethos is committed to employee engagement. The company uses a variety of methods to engage employees, including:

- Annual employee satisfaction surveys,
- Direct engagement in decision-making,
- Consultation with worker representatives,
- Research on the perspectives of vulnerable workers,
- Evaluation of the effectiveness of employee engagement.

Ethos believes that employee engagement is essential for the success of our ESG strategy. We are committed to continuously improving our employee engagement processes.

Here are some specific examples of how we have engaged with our employees:

- In 2022, Ethos consulted with employees on a new policy on flexible working.
- In 2023, Ethos formed a working group with employees and worker representatives to develop a new training programme on health and safety.
- Also, Ethos surveyed women employees to gather their views on workplace quality.

Ethos believes that by engaging with employees, it can create a workplace that is more sustainable, inclusive, and equitable for everyone.

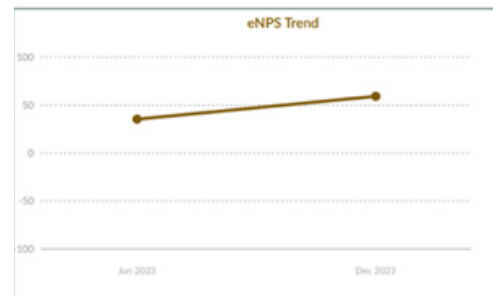
Employee Satisfaction Survey Methodology

Ethos conducts an employee satisfaction survey twice a year using the BambooHR platform. The survey is sent to all employees, regardless of role or location. Employees are encouraged to complete the survey anonymously. To ensure a people-first culture, employee satisfaction surveys are utilised to allow feedback and suggestions, giving Ethos people the voice to shape the culture of the business.

Employee Satisfaction Survey Results

Conducted every six months, Ethos' people gave an Employee Net Promotor Score (eNPS) of 59, which is higher than the average that usually sits between 30 (june/2023) to 50 (december/2023). Ethos score jumped from 35 to 59 within 2023.

Actions on Material Impacts on Our Own



Workforce Approach to Mitigating Material Risks

While the company is aware of its material impacts on its workforce and is committed to taking action, specific measures and targets are still under development. The company is currently reviewing its workforce management practices and identifying potential opportunities to mitigate negative impacts and advance positive ones. Concrete proposals are expected to be available soon.

Targets Related to Managing Material Impacts and Managing Material Risks & Opportunities

At Ethos we are conscious of the substantial impacts we have on workers, and are committed to action, but precise measures and targets are still being developed. Ethos is examining employee management practices to reduce negative consequences and improve positive ones.



Characteristics of the Ethos' Employees

Number of Employees

Ethos employs 211 employees as of December 2023. This represents a 10% increase from the previous year. The company's workforce is concentrated in Ireland, with 80% of employees located there.

Employment Status

Ethos has a diverse workforce consisting of 152 full-time employees (73.16%), 3 part-time employees (1.43%), 5 fixed-term contract employees (3.35%), 5 interns (1.91%), and 46 contractors (20.19%).

In terms of age distribution, Ethos has a wide range of age groups in its workforce.

- 18-24 age group (22 employees),
- 25-34 age group (97 employees),
- 35-44 age group (60 employees),
- 45-54 age group (23 employees),
- 55-64 age group (7 employees),
- 65+ age group (2 employees).

This shows that Ethos embraces workforce diversity, with a significant portion of its employees being under the age of 40. This nuanced age mix highlights Ethos' commitment to an inclusive work environment that values a range of experiences.

Social

Age Group	Contractors	Full Time	Part Time	Fixed Term	Interns	Total
18-24	0	18	0	1	3	22
25-34	32	61	1	2	1	97
45-44	7	49	2	1	1	60
45-54	5	18	0	0	0	23
55-64	1	5	0	1	0	7
65+	1	1	0	0	0	2
Total	46	152	3	5	5	-

Gender

The company has 82% male and 18% female employees. Mindful that the engineering sector continues to struggle with female inclusion, as such, we at Ethos are actively working to improve this metric. Initiatives such as increased engagement with universities for recruitment and various other actions are how we are addressing this problem.

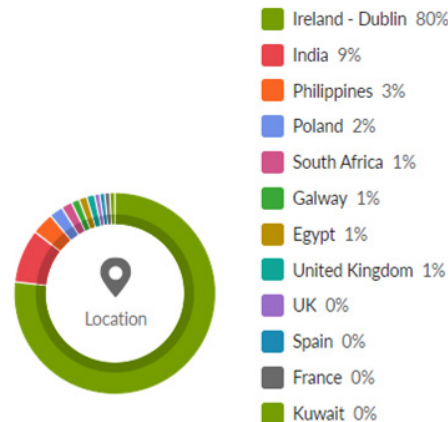


International Women in Engineering Day Conference
June 2024 | Trinity College Dublin

Geographic Location

Geographically, Ethos is a globally distributed employer, with 80% of its workforce based in Ireland and an additional presence in India (9%), the Philippines (3%), Poland (2%), South Africa (1%), Egypt (1%), and the United Kingdom (1%). It's important to highlight that these numbers reflect geographical locations, not ethnicities.

This geographic diversity is a positive aspect, fostering a rich tapestry of cultural perspectives within the company. Ethos values this global distribution, recognising the strength it brings to Ethos by incorporating varied viewpoints and experiences.



Job Function

The company has 88% of employees in operational functions and 12% of employees in business functions.

Employees by Sector

Ethos is the market leader in data centre design, reflected in the workforce composition. 44% of employees are dedicated to the data centre department, underscoring the company's specialised expertise in this field. However, this focus does not define Ethos; the remaining 56% of employees are strategically deployed across diverse departments, including urbanism, global tech, sustainability, design management, digital buildings, people and talent, and finance.

This dynamic allocation across various departments emphasises Ethos' versatility and multifaceted approach, allowing the company to maintain a strong presence as a market leader in data centre design while actively contributing to and excelling in other crucial sectors.



Characteristics of Non-Employee Workers in Ethos' Own Workforce

At Ethos, transparency in disclosing key characteristics of our workforce, including non-employee workers, is integral to our commitment to sustainability and accountability.

Total Number of Non-Employee Workers

We engage a total of 46 individuals as contractors to provide labour for various projects and initiatives.

Age Distribution of Non-Employee Workers

- 25-34 age group - 67%,
- 35-44 age group - 17%,
- 45-54 age group - 12%,
- 55-64 age group - 2%,
- 65+ age group - 2%.



Social

Type of Work & Areas of Operation

Our non-employee workers are involved in diverse roles and areas of operation, encompassing design engineering (electrical and mechanical), project management, sustainability engineering, and more. They contribute to projects across different sectors, including Data Centres, Global Tech, Urbanism, Sustainability, and Digital Buildings.

Geographic Distribution

Our non-employee workforce is spread across various countries, reflecting the global nature of our projects. These countries include India, the Philippines, the UK, Poland, South Africa, Egypt, Portugal, Spain, France, and Kuwait. Their areas of operation span multiple regions, contributing to projects worldwide. Geographical distribution does not represent ethnicity.

Methodologies & Assumptions

The data provided is based on our internal records and contractor agreements. We report the total number of non-employee workers as headcount, detailing the age distribution and geographical spread.

Training & Skills Development Indicators

Average Hours of Training Per Year, Per Employee

We actively invest in the professional growth of our employees through a variety of training programs. In 2023, our male employees participated in an average of 292 hours of training, while our female employees engaged in 50 hours of training. These initiatives encompassed a wide range of areas, including technical skills development, sustainability practices, and

leadership training. Additionally, we provided tailored training sessions for different employee categories, ensuring relevance and effectiveness in skill enhancement.

Programmes for Upgrading Employee Skills & Transition Assistance Programme

Our comprehensive programmes aim to upgrade employee skills and facilitate smooth career transitions. Through platforms such as LinkedIn Learning, DC Academy, and Continuing Professional Development (CPD) courses, employees have access to diverse learning opportunities tailored to their roles and career aspirations. Furthermore, our Graduate Programme offers specialised training for recent graduates, equipping them with the necessary skills to excel in their respective fields.

While we are proud of our efforts in skill development, we recognise the importance of supporting employees during transitional phases. While specific details on transition assistance programmes are not provided here, we assure stakeholders that we remain committed to offering comprehensive support to employees navigating career changes, including retirement or termination of employment.

Health & Safety Indicators

Ethos reports zero work-related incidents, injuries, or fatalities for 2023. Our stringent health and safety management system, tracked as part of our ISO and quality assurance processes, ensures the safety of our workforce and contractors.

Occupational Health & Safety Management System

Ethos is committed to improving our operating environment. We adhere to ISO18001:2007, ISO45001:2018, and ISO9001:2015 standards, considering all relevant regulatory and legislative requirements.



In striving for organisational excellence, the key objectives encompass various aspects, including:

- Internal and external communication of policies,
- Continual improvement in health, safety, environmental, and business performance,
- Prevention of injury and ill health,
- Compliance with the company health and safety statement,
- Engagement with stakeholders,
- Training on environmental, health, safety, and quality issues,
- Environmental stewardship,
- Service provision according to client's brief,
- Designing with the environment in mind,
- Staff attraction and retention,
- Customer satisfaction,
- Profitability,
- Work enjoyment,
- Continuous improvement and learning,
- Staff development and career progression,
- Promotion of workforce health & wellbeing.

These objectives are supported by Ethos' management and directors, who commit the necessary resources to ensure their achievement. The company sets up appropriate programmes to achieve these objectives, which are reviewed at management reviews.

Social

Hazard Identification, Risk Assessment, & Incident Investigation

Ethos tracks incidents as part of our ISO/QA process. These processes are vital for ensuring a proactive approach to safety management and continual improvement.

Worker Participation, Consultation, & Communication

Ethos' policy underscores our commitment to worker participation in the development and implementation of our Health and Safety Management System. We prioritise open communication channels to disseminate internal and external policies effectively, ensuring transparency and fostering a culture of safety among our workforce.

Worker Training in Health & Safety

Ethos ensures that employees required to visit construction sites receive Safe Pass training and certification. Safe Pass is a mandatory programme aimed at raising safety awareness in the construction industry and equipping workers with essential health and safety knowledge to prevent accidents and mitigate health hazards. The course covers various modules, including site safety, risk assessment, and personal safety measures. Safe Pass training is a prerequisite for all construction workers, including apprentices and trainees, before they can work on construction sites. The training culminates in the issuance of a Safe Pass registration card valid for four years.



Promotion of Worker Health

Ethos prioritises the health and well-being of its employees and workers by providing comprehensive health promotion services. This includes the Laya Healthcare - 24/7 Mental Wellbeing Support Programme, offering confidential assistance for both personal and work-related challenges. Through this programme, individuals gain access to a wide network of clinical counsellors specialising in areas like depression, anxiety, work stress, and life transitions.

To ensure widespread accessibility, information about accessing these services is readily available on the company's intranet platform. Moreover, Ethos utilises BambooHR, to promote and solicit employees' confirmation of having read the policies. This proactive approach guarantees that vital health resources are accessible to everyone under the organisation's care.



Policy Commitments

Referral Recruitment Policy

Ethos's Referral Recruitment Policy underscores our commitment to fostering a culture of employee engagement and involvement in the recruitment process. Through this policy, existing employees and contractors are encouraged to refer potential candidates who align with our organisational values and job requirements. The policy ensures that referrals are thoroughly vetted to match the needs of open positions, promoting a transparent and inclusive recruitment process.

Maternity Leave Policy

At Ethos, we prioritise the well-being and support of our employees during significant life transitions, such as pregnancy and childbirth. Our Maternity Leave Policy outlines comprehensive provisions for expectant mothers, ensuring they receive adequate time off, job protection, and access to social welfare benefits during maternity leave. This policy reflects our commitment to promoting a family-friendly workplace and upholding the rights and dignity of pregnant employees.

Paternity Leave Policy

In recognition of the importance of parental involvement and support, Ethos provides a Paternity Leave Policy that enables fathers to take time off to bond with their newborns and support their partners during childbirth and early parenthood. This policy demonstrates our commitment to gender equality and work-life balance, fostering a supportive culture where all employees can fulfil their caregiving responsibilities without sacrificing their professional aspirations.

Employer Subsidised Health Insurance Policy

Our Employer Subsidised Health Insurance Policy reflects our dedication to promoting the health and well-being of our employees. Through this policy, we provide financial support for employees to access private health insurance coverage, ensuring they have access to quality healthcare services. By offering this benefit, we aim to enhance employee satisfaction, retention, and overall organisational health. This aligns with our commitment to employee welfare and corporate social responsibility.

Due-Diligence Policy

Ethos' due diligence policy ensures that comprehensive assessments are conducted to identify, prevent, and mitigate risks related to ethical, legal, environmental, and social issues in our operations.



Let's Go Team Ethos
VHI WOMENS MINI MARATHON 2023

Social

Precautionary Principle Policy

The precautionary principle policy guides Ethos to take proactive measures to prevent or minimise potential harm to human health, safety, and the environment, even in the absence of conclusive scientific evidence. This involves adopting a cautious approach when dealing with activities or technologies that may pose uncertain or irreversible risks.

Stakeholder Engagement Policy

The stakeholder engagement policy outlines Ethos' commitment to fostering meaningful and transparent communication and collaboration with all relevant stakeholders, including employees, customers, suppliers, local communities, and civil society organisations. This ensures that diverse perspectives are considered in decision-making processes and that stakeholder concerns and expectations are addressed effectively.

Transparency & Disclosure Policy

The transparency and disclosure policy underscores Ethos' dedication to openness, accountability, and integrity in its reporting practices. This includes providing accurate, timely, and accessible information about its performance, impacts, and practices to stakeholders, regulatory authorities, and the public. Transparent disclosure mechanisms are in place to facilitate informed decision-making and promote trust and credibility.

Ethical Sourcing Policy

The ethical sourcing policy outlines Ethos' commitment to sourcing goods and services ethically and responsibly. This entails ensuring that suppliers and business partners adhere to high standards of labour rights, environmental sustainability, ethical business practices, and compliance with applicable laws and regulations. Ethos conducts due diligence and risk assessments to monitor and address any non-compliance issues in its supply chain.

Community & Social Contributions

Ethos Wellness

The Ethos Wellness Programme is a cornerstone initiative within our organisation aimed at fostering comprehensive well-being among our community members. With a focus on four key pillars—Physical, Emotional, Financial, and Social—the program offers a diverse range of activities and challenges designed to promote holistic health throughout the year.



The programme, has garnered significant participation and positive feedback from participants. Notable achievements in 2023 include engagement across various pillars, 50K Challenge (Physical) to the Spring Meet Up (Emotional and Social) and a financial lecture series (Financial). Each segment has seen commendable involvement from our community.

One of the most significant outcomes of the Ethos Wellness Programme is its role in fostering a stronger sense of community. Through participation and engagement, employees have connected in meaningful ways, contributing to a more cohesive and supportive workplace environment.

Looking ahead, our commitment to the Ethos Wellness Programme remains steadfast. In the coming year, we aim to expand our offerings further, increase participation from underrepresented groups, and continually evaluate our impact through surveys and focus groups.



Social

Ethos Employee Wellbeing

At Ethos, we are very proud to achieve World First in the WELL Performance Rating for our Dublin Headquarter Office.



The WELL Performance Rating was launched in April 2022; it is an industry-leading benchmark from the International WELL Building Institute (IWBI), which is designed to help organisations leverage building performance data and occupant experience insights to shift business decisions and drive health and well-being outcomes.

The rating serves as a roadmap to implement best practices for continuous monitoring and performance across over 33 performance-based strategies for indoor environmental quality (IEQ) metrics encompassing seven themes:

- Indoor Air Quality and Thermal Conditions: Minimise risks associated with airborne contaminants and support individual thermal comfort preferences.
- Water Quality Management: Enhance filtration and reduce water contaminants to encourage safer hydration.
- Light Measurements: Optimise lighting environments for visual acuity and minimise disruptions to natural circadian rhythms, helping to improve

- sleep, productivity, and focus.
- Acoustic Performance: Limit background noise and distractions to support employee productivity and engagement.
- Environmental Monitoring: Determine how a building is performing in real-time by analysing sensor or onsite testing data.
- Occupant Experience: Collect feedback on how people experience a space.

The rating system requires annual renewal. As part of this process in 2023, our office was re-tested by a third party for acoustics, light levels, and drinking water quality. Our indoor air quality and thermal conditions data is submitted using the data gathered from our sensors.

Consumers & End-Users

Service Information & Labelling

The way our service information and labelling are done can be summarised in the following items below:

Origin of Service Components

Ethos sources data from reputable and ethical sources, including public databases, academic research, and recognised standards and regulations.

Advanced Methodologies

We use proven methodologies and modern tools to ensure the quality and reliability of our consultations. Our approach aligns with project-specific standards and regulations, depending on the type of project, ensuring compliance with industry best practices.

Content & Sustainable Impacts

Our consultations focus on sustainable practices and innovative technologies to reduce environmental impact. Some projects benefit from our sustainability team's expertise, aiding in obtaining certifications and enhancing both environmental and social impact.

Activity / Challenge	Category	Q1	Q2	Q3	Q4
Couch to 5K Training	Physical	X			
Step Challenge	Physical		X		
Ethos Wicklow Hike	Physical			X	
Spring Meet Up	Social	X			
PRIDE Meet Up	Social				X
Gerry Hussey / Someone Like This	Emotional	X			
Darkness into Light	Emotional			X	
Topical Discussion	Financial			X	
Topical Discussion	Financial				X

Safe Use of the Service

We maintain strict confidentiality of client information and provide guidance based on legal and ethical principles to ensure compliance with regulations. Transparent communication with clients is prioritised throughout the consultation process.

Disposition of the Service & Impacts

Ethos adopts sustainable practices in our office operations and actively engages in community initiatives to support social causes. Our dedicated sustainability team assists executive leadership in implementing new sustainability initiatives.

Incidents of Non-Compliance Concerning Marketing Communications

In the reporting period, Ethos did not violate marketing communication regulations or voluntary codes for advertising, promotion, and sponsorship. This includes no fines, penalties, warnings, or voluntary code violations.

Incidents of Non-Compliance Concerning Product & Service Information & Labelling

During the reporting period, Ethos has not encountered any incidents of non-compliance with regulations or voluntary codes related to product and service information and labelling. This includes no fines, penalties, or warnings issued and no breaches of voluntary codes identified.

Complaints Concerning Breaches of Customer Privacy & Losses of Customer Data

Ethos has not identified any proven complaints regarding violations of customer privacy, nor have there been any instances of data leaks, thefts, or losses involving customer data during the reporting period.



Governance

Governance Structure

Ethos Engineering Limited (Ethos) operates as a private limited company with a governance structure comprising both executive and non-executive members. The highest governance body oversees decision-making and supervises the management of our organisation's impacts on the economy, environment, and people, with support from teams dedicated to each of these areas.

Composition of the Highest Governance Body

Our highest governance body consists of key individuals dedicated to steering Ethos Engineering towards our objectives. Executive members include Greg Hayden (CEO), Colm Devin, and John Coroner, who also serves as the chair of the highest governance body. Each member brings a unique blend of expertise and experience, ensuring comprehensive oversight and strategic guidance across diverse facets of our operations.

As the CEO and chair, Greg Hayden, together with Colm Devin and John Coroner, oversee the strategic direction of the company and collaborates closely with the board team to ensure the effective implementation of objectives.

Managing Impacts & Reporting Processes to the Highest Governance Body

At Ethos Engineering, the responsibility for managing impacts on the economy, environment, and society is delegated to our board of directors. They oversee our operational activities, ensuring that we address these impacts effectively.

Additionally, our directors and designated personnel provide reports to the highest governance body on the management of these impacts. The frequency of these reports is tailored to the significance and nature of the impacts being addressed.

Empowering Governance for Sustainable Decision-Making

The sustainability team at Ethos plays a pivotal role in providing support to the highest governing body regarding sustainable development. Through the leadership of the sustainability director, the team ensures that the highest governing body is equipped with the requisite skills, updated knowledge, and relevant experience necessary to make informed decisions pertaining to sustainability. This support encompasses continuous training, educational programs, and strategic initiatives aimed at enhancing the collective understanding and proficiency of sustainable development principles among the leadership.

Ethical Business & Corporate Governance

At Ethos, we prioritise cultivating a business culture that is deeply committed to openness, honesty, and ethical behaviour. The values we adhere to are clearly stated in our extensive rules that cover the Corporate culture and business conduct.

Policy for Combating Bribery & Corruption

The Anti-Bribery and Anti-Corruption Policy we have in place demonstrates our company's commitment to maintaining transparency in all of our dealings. We establish our dedication to carefully complying with applicable legislation, such as the Prevention of Corruption Acts and the Criminal Justice Acts. We delineate the act of bribery, provide unambiguous regulations for employees, and underscore the need to make business decisions grounded in performance and quality-related standards.

Code of Conduct & Ethics

The Code of Conduct and Ethics provides a guiding framework for our workforce. This document outlines the fundamental rules of sincere and moral behaviour, with a focus on managing situations where personal interests may interfere and the significance of providing complete, impartial, and precise information. This document establishes the standards for adhering to legal requirements, rules, and regulations and promotes the timely reporting of any breaches of the code.

Whistleblowing Policy

The Whistleblowing Policy highlights our dedication to upholding the utmost levels of integrity and responsibility. We promote a culture where employees are encouraged to report any instances of misconduct, unethical behaviour, or unlawful actions without the risk of facing retaliation. The policy delineates a precise protocol for reporting concerns, guaranteeing confidentiality, and safeguarding whistleblowers from harm, as long as their charges are made sincerely.

Our policies on anti-bribery, code of conduct, and whistleblowing collectively illustrate our active involvement in shaping, overseeing, advocating, and evaluating our corporate culture. We possess explicit procedures for recognising and communicating concerns, strong protections for individuals who expose wrongdoing, and a dedication to rapidly, autonomously, and impartially investigating instances of improper business behaviour. The commitment to ethical conduct is deeply ingrained in the core of our organisation, influencing all our choices and behaviours at Ethos Engineering.



Governance

Upholding Ethical Excellence with Zero Incidents of Corruption or Bribery

In the fiscal year 2023, Ethos is pleased to report zero confirmed incidents of corruption or bribery. No convictions, fines, or legal cases were associated with anti-corruption violations. Ethos maintains effective internal controls, clear anti-corruption policies, and no identified shortcomings in our actions. This clean record underscores our commitment to transparency and upholding the highest ethical standards across our operations.

Tax

Ethos acknowledges the significant importance of taxes as vital sources of government income, necessary for fiscal policy and overall economic stability within countries. An organisation's taxation approach refers to how it manages the trade-off between meeting tax responsibilities and conducting business activities while considering ethical and societal standards. Hence, Ethos provides detailed information on our approach to taxation, governance, fiscal risk management, and stakeholder engagement, underscoring our dedication to addressing stakeholders' concerns about taxes while guaranteeing transparency and adherence to regulations.

Approach to Tax

Our policy is to be fully tax compliant in all jurisdictions and in respect of all forms of taxation applicable. We aim to accurately and promptly calculate all taxes and to be fully transparent with the relevant tax authorities and any other stakeholder (eg employee, client etc). We will make all appropriate taxation returns and submissions on due date with full disclosure of all requested information. We promptly pay all taxes as

they fall due, and account promptly to the relevant tax authority for any taxes withheld or collected on their behalf.

Our annual financial statements, prepared to the 31st of December each year, are publicly available and accessible via the CRO, these financial statements include an appropriate estimate of our tax positions as at that date.

The governance body or executive-level role that analyses and approves the tax strategy and its frequency CEO, annually or as required.

The Approach to Regulatory Compliance

The finance team has developed processes in order to appropriately capture transactional data, including tax data, and to report it appropriately to the relevant jurisdiction.

On an annual basis an independent accounting firm prepares the company's corporation tax return for review and submission to the Revenue Commissioners.

The company's payroll processes and therefore payroll tax compliance are outsourced to a third party payroll specialist since 1 January 2024.

We seek advice from third party taxation specialists on any new or unusual tax items, including international tax as it applies to the jurisdictions in which we deliver projects. As part of our annual financial audit, all material tax positions are reviewed.

How the approach to tax is linked to the business and sustainable development strategies of Ethos.

Our approach to tax directly supports our overall business and our commitment to supporting the jurisdictions in which we operate.

Tax Governance, Control, & Risk Management

A description of the tax governance and control framework, including:

Organisational Governance Body or Executive Role Responsible for Tax Strategy Compliance

The financial controller is responsible for tax compliance. The company's auditor reviews material tax positions as part of their annual audit work. An independent third-party taxation specialist advises on Irish corporation taxes and international, new and unusual tax items.

How the Approach to Tax is Embedded Within Ethos

The finance processes have been developed and put in place to ensure compliance with all taxation obligations. Material tax positions are reviewed as part of the independent annual audit.

The approach to tax risks, including how risks are identified, managed, and monitored

The company aims to be fully compliant with all applicable tax obligations. In the event of doubt, new jurisdictions, new rules or changes to circumstances, the services of a tax specialist are retained.

How compliance with the tax governance and control framework is evaluated
Overall, tax governance and control are evaluated on a continual basis, with specific

feedback received on material tax positions through the annual audit process.

Stakeholder Engagement & Management of Concerns Related to Tax

A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:

The approach to engagement with tax authorities

The finance processes are developed to produce and file required taxation returns on a timely basis. All returns and requests for information are dealt with promptly. All payments are made on time. The approach to public policy advocacy on tax.

We do not publicly advocate in respect of tax but aim to be fully compliant and transparent with all tax authorities and other stakeholders.

The processes for collecting and considering the views and concerns of stakeholders, including external stakeholders



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"> • Sector in Which it is Active: 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) • Value Chain: Activities, Products, Services, & Markets Served: 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. Supply chain: 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.

GRI Disclosures	ESRS Disclosures	Page	Status	Omission Reason	Comment																																																								
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"> • Other Relevant Business Relationships: Ethos Engineering Limited is a member of First Q, a network of 15 international MEP consultancies comprising 4,400 MEP engineers • Describe Significant Changes in 2-6-a, 2-6-b, & 2-6-c Compared to the Previous Reporting Period: No changes, as it is Ethos' first ESG report. 																																																								
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>Total</td> <td>44</td> <td>153</td> <td>3</td> <td>7</td> <td>4</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	Total	44	153	3	7	4	
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																																																							
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65+	1	1	0	0	0	2																																																							
Total	44	153	3	7	4																																																								
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"> • Governance Structure and Committees: Ethos Engineering Limited is a private limited company. The highest governance body includes both executive and non-executive members. • Composition of the Highest Governance Body The highest governance body includes: Greg Hayden, CEO; Colm Devin, Executive Director; John Coroner, Executive Director. • Executive Members: The executive members include Greg Hayden (CEO), Colm Devin, and John Coroner. 																																																								

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>Delegation of Responsibility for Managing Impacts: 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>Reporting Process to the Highest Governance Body: 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>Strategy Development: Ethos' top leadership, including the sustainability team, collaborates on crafting and endorsing sustainable strategies aligned with core values.</p> <p>Due Diligence Oversight: The highest governance body oversees due diligence on impacts, engaging stakeholders and considering outcomes.</p> <p>Stakeholder Engagement: 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>Processes to Prevent and Mitigate Conflicts of Interest: 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>Disclosure of Conflicts of Interest to Stakeholders: 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>Communication of Critical Concerns: 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>Reporting Critical Concerns: 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>Policy Commitments for Responsible Business Conduct: 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>Intergovernmental Instruments: 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>Due Diligence Procedures: 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>Precautionary Principle Application: 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>Respect for Human Rights: 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>Stakeholder Engagement & Vulnerable Groups: 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>Promoting Repair of Negative Impacts: 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>Addressing Complaints: 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>Involvement of Stakeholders: 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>Tracking Effectiveness & Reporting: 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>Code of Conduct and Ethics: This promotes complete, impartial, and accurate information and ethical behaviour.</p> <p>Whistleblowing Policy: 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"> Ethos Engineering Ltd is a member of the Irish Consulting Engineers Association (ICEA). Ethos Engineering Ltd is a member of First Q, a network of 15 international MEP consultancies comprising 4,400 MEP engineers.
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	'Pledge to Net Zero'			

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 Microsoft Word - Ethos Engineering PTNZ 2023 Report - 19.02.2024 - Final</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>Non-Direct Impact on Biodiversity: 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>Indirect Contribution to Biodiversity Conservation: 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>Business Practices Aligned with Biodiversity Conservation: 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 Microsoft Word - Ethos Engineering PTNZ 2023 Report - 19.02.2024 - Final</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 & 17</p>			<p>Employee Engagement Examples: 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>Employee Satisfaction Survey: 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>Actions on Material Impacts on Own Workforce: 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>Characteristics of the Workforce: 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>Characteristics of Non-Employee Workers: 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>Service Information & Labelling: 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>Incidents of Non-compliance in Marketing Communications: 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>Incidents of Non-compliance in Product and Service Information and Labelling: 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		Complaints concerning Breaches of Customer Privacy and Losses of Customer Data: 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.

