Pledge to Net Zero Report

2025

ETHOS

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1. General Information & Executive Summary

1.1 General Description of the Organisation

Ethos Engineering Limited is an owner-managed private limited company, incorporated in Ireland in 2005. It operates as Ireland's largest Mechanical & Electrical consultancy and is a leading expert in Data Centre Design, Design Management, Sustainability, and Digital consultancy. Ethos is particularly recognised as a specialist in Data Centre MEP Design.

The organisation's global headquarters is located at Floor 5, Bankside, Charlemont Street, Dublin, D02 VN88, Ireland, as of November 2025, with a regional office in Galway. While its primary country of operation is Ireland, Ethos maintains an international presence, delivering projects across 19 countries in the EMEA region and expanding into new projects in Austria, Denmark, Nigeria, Norway, Mozambique, and Spain. The company comprises over 240 staff, including approximately 220 engineers.

To play its part in tackling the climate emergency, Ethos Engineering has made the Pledge to Net Zero (PTNZ) in 2021 and joined the Race to Zero. This commitment underpins the organisation's strategic direction towards a sustainable future. This Greenhouse Gas Report covers Ethos Engineering Limited as a single legal entity, encompassing its Dublin headquarters and Ethos Regional office in Galway.

1.2 Purpose, Objectives, and Intended Users of the Report

This Greenhouse Gas (GHG) Report for Ethos Engineering Limited has been prepared to provide a comprehensive and transparent disclosure of our organisation's carbon footprint for the 2025 reporting period. It serves as a fundamental component of our commitment to the Pledge to Net Zero (PTNZ) initiative and our broader sustainability strategy.

The primary purposes of this report are:

- To accurately quantify and report Ethos's GHG emissions across Scope 1, Scope 2, and Scope 3, consistent with the requirements of the GHG Protocol Corporate Accounting and Reporting Standard, and in accordance with the EcoVerify programme.
- To transparently disclose our progress towards achieving our science-based emissions reduction targets and our long-term net-zero ambition, as committed under the Pledge to Net Zero.
- To support external verification of our GHG emissions data, thereby enhancing the credibility and reliability of our disclosures.

The specific objectives guiding this report are:

- To track and measure our GHG emissions performance against the 2019 baseline, demonstrating reductions and identifying areas for further improvement.
- To formally communicate our commitment to aligning our decarbonisation pathway with climate science, particularly our submission of targets to the Science Based Targets initiative (SBTi) in line with the Paris Agreement's 1.5°C goal, as part of our Pledge to Net Zero.
- To ensure the use of robust and reliable calculation methodologies, improved data quality, and enhanced emission factor databases to accurately represent our carbon footprint.
- To inform strategic decision-making within Ethos to drive operational efficiencies and implement effective climate mitigation actions.

This report is intended for a range of stakeholders:

- Internal Management and Employees: For performance tracking, strategic planning, and fostering a culture of sustainability.
- Clients and Investors: To demonstrate our environmental stewardship, adherence to international standards, and contribution to a low-carbon economy.
- Regulatory Bodies and Verification Entities (EcoVerify): To meet disclosure obligations, facilitate independent assurance, and confirm compliance with recognised GHG reporting frameworks.
- General Public and Non-Governmental Organisations: To uphold transparency and accountability in our climate actions.

1.3 Reporting Period and Frequency

This Greenhouse Gas Report covers the reporting period from **1 January 2025 to 31 December 2025**. The report is prepared and published on an annual basis. This frequency ensures consistent tracking of performance and transparent disclosure of Ethos's greenhouse gas emissions over time, facilitating regular comparison against our established targets and commitments.

1.4 Background of the Pledge

The Pledge to Net Zero (PTNZ) initiative is a partner to the UN's Race to Zero campaign. The Pledge to Net Zero Report embodies our commitment to a sustainable future in a time when the urgency of taking action on climate change is acutely felt. This commitment represents our steadfast commitment to coordinating our efforts in order to meet the urgent need to achieve net-zero emissions.

Pledge to Net Zero encourages companies in the sector to become signatories, committing to:

1. Set and commit to deliver greenhouse gas reductions in line with Science Based Targets' 1.5°C climate change scenario. For those in the environmental consultancy sector it must cover buildings and travel as a minimum.
2. Publicly report greenhouse gas emissions and progress against this target each year.
3. Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, signatories may choose to provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

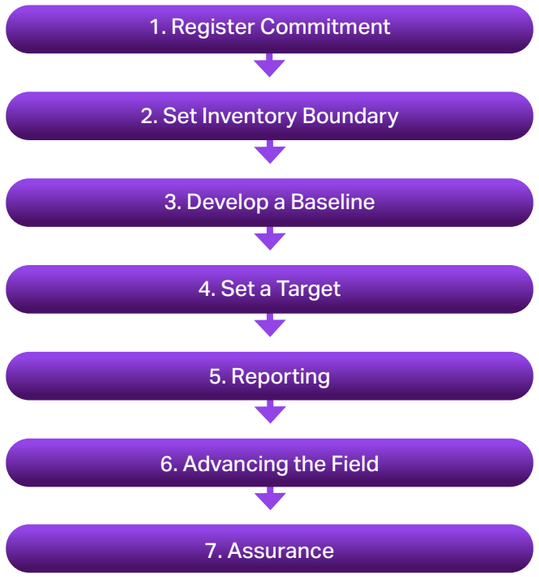


Figure 1 Pledge to net zero process

The Pledge process is broken down into 7 steps:

Step 1: Register Commitment Register commitment via the website – pledgetonetzero.org. This includes identifying a member of your organization who will be endorsing the commitment. This person should hold either an executive team or board member level position.

Step 2: Set Inventory Boundary The inventory boundary determines which emissions are accounted for across the 3 emission scopes. It involves both setting organizational and operational boundaries.

Step 3: Develop a Baseline An emissions baseline provides the point against which changes in emissions are measured. Organizations must choose a base year and account for its emissions.

Step 4: Set a Target Targets are considered to be science-based if they are in line with what latest climate science says is necessary to meet the goals of the Paris Agreement (limiting climate change to 1.5°C or 2°C). The Science Based Targets initiative will no longer accept 'well below 2°C temperature' Scope 1 and 2 targets and require companies to now sign up to 1.5°C targets. All signatories to PTNZ are now required to set Scope 1 and 2 targets in line with 1.5°C temperature rise and Scope 3 targets in line with a well below 2°C trajectory.

Step 5: Reporting Signatories are required to complete an annual report back form provided by the pledge team. As part of the requirement to publicly report your progress, we also require that you publish your carbon footprint on your organization's website for public access.

Step 6: Advancing the Field In order to support the transition to a net zero carbon economy signatories are required to carry out one of the following:

- Publish research around thought-leadership
- Support smaller consultancies

Step 7: Assurance In order to ensure commitments are credible and the pledge remains robust, all targets, GHG reports and research/thought leadership pieces shall be submitted to the administrator within the timelines specified in email communications.

1.5 GHG Accounting and Reporting Principles (Relevance, Completeness, Consistency, Transparency, Accuracy)

Ethos's Greenhouse Gas (GHG) Report is prepared in strict adherence to the five core accounting principles, Relevance, Completeness, Consistency, Transparency, and Accuracy. These principles are fundamental to ensuring the credibility, reliability, and comparability of our GHG inventory.

Relevance: It demands that GHG sources, sinks, reservoirs, data, and methodologies are appropriate for the intended user's needs.

- Ethos's Application: Our reporting scope and methodology appropriately reflect Ethos's GHG emissions by focusing on material sources within our operations and value chain. This approach aligns with our Net Zero commitment and SBTi goals. We achieve this through a comprehensive assessment of Scope 1, 2, and 3 categories, prioritising those with significant impact, such as business travel, purchased goods and services, and upstream emissions.

Completeness: It requires all relevant GHG emissions and removals within the defined inventory boundaries to be accounted for and reported.

- Ethos's Application: Ethos includes all significant emission sources within its established organisational and operational boundaries. Any exclusions, such as "Homeworking" for the 2025 reporting period, are evaluated and justified. This exclusion was made due to the complexity of quantifying these emissions with sufficient accuracy and consistency amidst significant organisational changes like employee growth and office relocation.

Consistency: It requires that quantification methodologies, inventory boundaries, and other parameters remain consistent over time, enabling meaningful comparisons of GHG-related information.

- Ethos's Application: Our 2019 baseline year provides a consistent point for trend analysis. Methodologies, such as for refrigerant emissions, are applied or re-evaluated to maintain year-on-year comparability and accuracy. The Novata platform further enhances methodological consistency, ensuring any changes in calculation methods or boundaries are clearly documented and justified. All applied methodologies are consistent with GRI Standards used in ESG report and the GHG Protocol.

Transparency: It requires sufficient and appropriate GHG-related information to be disclosed factually, neutrally, and understandably, allowing intended users to make decisions with reasonable confidence.

- Ethos's Application: Ethos is committed to transparent reporting, a core requirement of our sustainability programme and the Pledge to Net Zero. This report outlines the methodologies, data sources, assumptions, and calculation tools used, such as the ICAO Emissions Calculator for air travel. Furthermore, the independent verification of our GHG emissions data, initiated in early 2026, underscores our dedication to external scrutiny and clear communication.

Accuracy: It requires GHG emissions and removals quantification to be systematically unbiased, with uncertainties reduced as far as practicable.

- Ethos's Application: Ethos prioritises high-quality data and robust quantification methods. The Novata platform has significantly improved data quality, expanded activity-based inputs, and enhanced emission factor databases. The SavIQ platform supports real-time monitoring and management of utilities, converting high-resolution data into insights for precision. We use supplier account data and recognised conversion factors, including BEIS Greenhouse Gas Reporting: Conversion Factors 2025 for gas and SEAI emission factors aligned with the AIB grid factor for electricity. We are committed to continuously assessing and reducing uncertainty.

1.6 Executive Summary (Overall GHG Performance, Targets, Key Highlights)

This Executive Summary outlines Ethos's Greenhouse Gas (GHG) performance for the 2025 reporting year, detailing our progress towards established reduction targets and highlighting key changes in our carbon footprint.

Our total GHG emissions for 2025 are reported as 2119.78 tCO_2e.

Ethos is committed to achieving an absolute reduction of 46.2% in Scope 1 and 2 emissions by 2030 and a minimum absolute reduction of 27.5% in Scope 3 emissions by 2030, with a long-term goal of reaching Net Zero emissions by 2050. These targets are anchored to a 2019 baseline year.

2025 Performance Highlights:

- Scope 1 and 2 Emissions: We achieved a notable reduction in our combined Scope 1 and 2 emissions. Compared to the 2019 baseline of 38.38 tCO_2e, our 2025 emissions were 21.05 tCO_2e, representing a 45.2% reduction. This positive progress is primarily attributed to operational improvements, including our office relocation to premises with fully electric heating and no company-controlled refrigerants, alongside enhanced energy management practices.
- Scope 3 Emissions: While our Scope 1 and 2 emissions decreased, our Scope 3 emissions increased in 2025 to 2,098.73 tCO_2e from a 2019 baseline of 125.5 tCO_2e, reflecting a 1570% increase. This rise is predominantly due to the implementation of a more robust and reliable calculation methodology, featuring improved data quality, expanded activity-based inputs, and the use of enhanced emissions factor databases via our carbon accounting platform. Consequently, the 2025 Scope 3 figures offer a more comprehensive and accurate representation of our value chain emissions, rather than indicating a material increase in underlying activities.

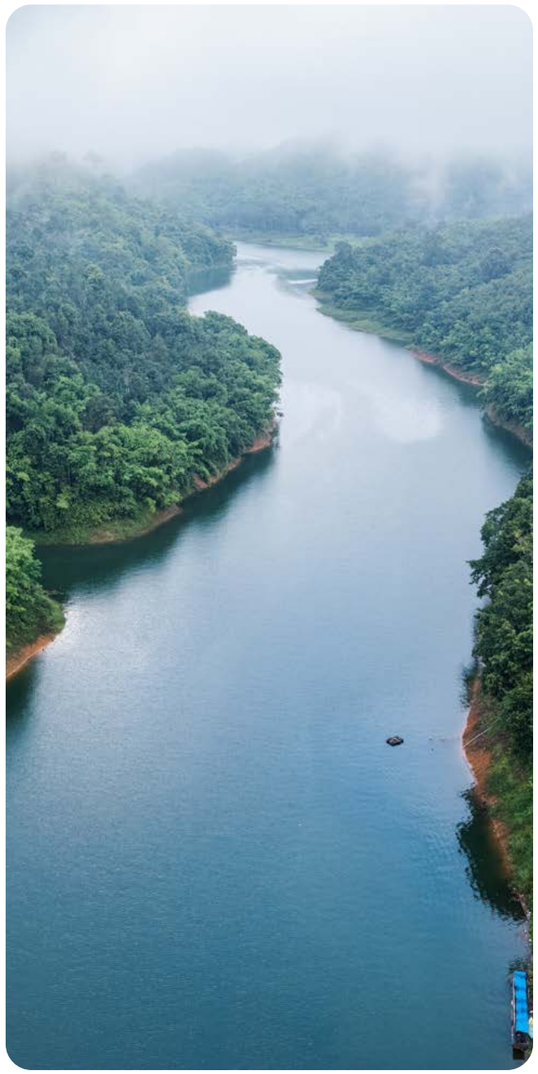
A significant milestone in 2025 was the formal submission of our emissions reduction targets to the Science Based Targets initiative (SBTi), reinforcing our commitment to aligning our decarbonisation pathway with climate science and internationally recognised best practices. Improved measurement accuracy and formal target submission collectively strengthen the credibility, transparency, and long-term ambition of our sustainability programme.

1.7 Statement on Verification

Ethos has engaged a third-party provider to conduct an independent verification of its 2025 GHG emissions data.

This verification process is conducted primarily in accordance with the principles and standards of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The methodology for verification specifically follows the requirements of ISO 14064-3, ensuring impartiality and objectivity.

The outcomes of this verification will be disclosed in future reporting cycles once available, further enhancing the credibility and transparency of our reported emissions.



Awards the recognition

Verified GHG Inventory

to

Ethos Engineering Ltd

According to the criteria

GHG Protocol Accounting and Reporting Standard, GHG Protocol Corporate Value Chain (Scope 3) Standard and EcoVerify GHG Programme

EcoVerify has concluded, with a reasonable level of assurance, that the Scope 1 (direct), Scope 2 (indirect from imported energy) and Scope 3 (other indirect) emissions within the organisational and reporting boundaries* for the period:

01 January 2025 to 31 December 2025

are material, complete and correctly declared.

Date of Issue: 29th July 2026
Certificate Registration No.: EV-005-2026

*This Certificate must be always presented together with Verification Opinion Number VVO-005-2026. More details on the scope on ecoverify.io
EV-PRO-05-F17, Version 02, Effective Date: 26/08/2024

Manuel González Rodriguez
EcoVerify Managing Director

EC O✓ Verified
GHG Inventory 2025
see full scope @ecoverify.io

2. Organisational Boundaries

2.1 Description of Organisational Boundary and Consolidation Approach

Ethos's Greenhouse Gas (GHG) inventory boundary for this 2025 report encompasses the operations of Ethos Engineering Limited, focusing on our primary activities within Ireland. This includes our Dublin headquarters, comprising both the Sandyford office (in use from 1 January to 17 November 2025) and the Bankside office (in use from 17 November to 31 December 2025).

We apply the operational control approach as our consolidation method. This approach means Ethos accounts the GHG emissions from operations over which it has the full authority to introduce and implement its operating policies. Essentially, where we make decisions regarding energy consumption and operational activities, the associated emissions are allocated to our Scope 1 and Scope 2 inventory.

Application of Control Approach:

- Sandyford Office (until November 2025): We maintained direct operational control over this facility. Our energy consumption (natural gas for heating and electricity) was managed under our direct contracts, allowing us to implement operational policies impacting these emissions. Refrigerant impacts from a ventilation unit were also under our control. Waste was and water was managed by the landlord.
- Bankside Office (from November 2025): We have operational control over our Bankside office. Although the building is managed by the landlord, Ethos procures its own electricity, allowing us to manage and control our electricity consumption. This is reflected in our Scope 2 emissions. Waste and water management for the building are handled by the landlord's agent (Savills); however, our direct control over electricity aligns with our consolidation approach. From 2026, we will transition to our own direct electricity contract, further reinforcing this control.
- Galway and London coworking spaces: These offices operates as a co-working space and is classified as "Leased with no operational control." This means Ethos does not have the ability to influence the energy consumption of the facility. The energy consumption and associated emissions for this regional office are therefore allocated to Scope 3, Category 8: Upstream leased assets.

Exclusions:

For the 2025 reporting period, newly acquired entities, SIMSTUDIO International Consultants (acquired June 2025) and 3DEC (acquired December 2025), have been excluded from this report. This decision is due to their ongoing operational and ESG integration, with performance data not yet available in a format consistent with our methodology.

Furthermore, emissions related to "Homeworking" for the 2025 period have been voluntarily excluded from our target boundary. Within the Science Based Targets initiative (SBTi) framework, and in alignment with GHG Protocol guidelines, these emissions are considered a voluntary reporting category. Our decision to exclude them was also due to the inherent complexity in quantifying these emissions accurately and consistently amidst significant organisational changes, including substantial employee growth and office relocation.

3. Reporting Boundaries

3.1 Direct (Scope 1) Emission Sources and Categories

Scope 1 emissions represent direct Greenhouse Gas (GHG) emissions that occur from sources owned or controlled by Ethos. These emissions physically occur at our facilities. For 2025, Ethos's Scope 1 emission sources primarily consist of stationary combustion from natural gas and fugitive emissions from refrigerants.

Consolidation Approach and Methodology

Ethos applies the operational control approach for its Scope 1 inventory, accounting for emissions from operations over which it has the full authority to implement its operating policies. The general approach to quantification follows the standard GHG Protocol methodology: **tCO_2e = Activity Data × Emission Factor × GWP.**

Specific Scope 1 Emission Sources:

Natural Gas Combustion:

- This covers natural gas combustion for heating purposes at the Sandyford office, which was in use from 1 January to 17 November 2025.
- Activity data on natural gas consumption is collected from monthly bills supplied by Flogas.
- The Novata platform is used for calculations, applying carbon coefficient factors sourced from the BEIS – Greenhouse Gas Reporting: Conversion Factors 2025.
- The total carbon emission from gas for 2025 was 7.20tCO_2e.

Refrigerants (HFC & CFC):

- These are fugitive emissions from the Variable Refrigerant Flow (VRF) unit (Mitsubishi Electric Outdoor Unit PURY-P300YGM-A, using R-410A refrigerant) servicing the 4th floor of the Sandyford office.
- The methodology used is the GHG Protocol Refrigeration and Air-Conditioning Equipment calculator/worksheet, employing a screening method based on an emission-factor approach. This approach considers emissions across assembly, operation, and disposal lifecycle stages, with operational emissions being the basis for annual leakage.

Post-Relocation Note: From 17 November 2025, following relocation to the Bankside office, Scope 1 emissions from direct combustion or refrigerant-containing systems under Ethos's operational control are eliminated, as heating is fully electric and centrally managed by the building . Additionally, Ethos does not own or operate any vehicles, confirming the absence of direct emissions from mobile combustion.

Our total Scope 1 emissions for 2025 were 8.56 tCO_2e , comprising 7.20 tCO_2e from natural gas and 1.36 tCO_2e from refrigerants.

Justification for the Exclusion of Minor Aerosol Emissions from Scope 1

For the purpose of our reporting, we have established an internal materiality threshold of 3% of total company GHG emissions. If the aggregate of a particular class of emissions is estimated to fall below this threshold, it may be excluded from detailed quantification in Scope 1. This approach aligns with best practice by ensuring that our inventory is both robust and manageable, avoiding disproportionate effort on negligible source.

a. Identification of Potential Scope 1 Aerosol Sources in an Office Environment

For an office-based company, potential Scope 1 aerosol-related emissions typically arise from:

- Refrigerant leaks from air conditioning and refrigeration systems: These systems, if owned and directly controlled by the company, can release hydrofluorocarbons (HFCs) or other refrigerants due to leaks during operation or maintenance.
- Fire extinguishers: Certain types of fire suppression systems or portable extinguishers, particularly older models, may contain potent GHGs.
- Consumer aerosol products (e.g., cleaning sprays, air fresheners): Generally, emissions from the use of consumer products fall under Scope 3, specifically Category 1 (Purchased Goods and Services), as they are indirect emissions from sources not owned or controlled by the company, unless the company is a manufacturer or the operational release is specifically controlled as part of a process. For typical office use, these are not direct Scope 1 emissions. As explicitly stated, the company does not directly procure certain items like toilet deodorants, and any cleaning products would be treated as Scope 3.

b. Estimation and Impact Assessment

To demonstrate that these potential Scope 1 aerosol emissions are below our 3% materiality threshold, we have performed a conservative estimation:

- Server Room Air Conditioning Unit (Hypothetical Scenario): We acknowledge the presence of a single air conditioning unit in the server room. While its ownership and operational control remain to be definitively confirmed (whether managed by the landlord or directly by us), we will, for the purpose of this conservative estimate, assume this unit falls under our direct operational control and is therefore a Scope 1 source. Based on data from a comparable office environment for a Variable Refrigerant Flow (VRF) unit (a type of AC system), typical operational refrigerant emissions can be approximated at 1.36 tonnes of CO2 equivalent (tCO2e) per annum. This figure serves as a reasonable, high-end proxy for a single AC unit in an office setting.
- Fire extinguishers: For an office environment, fire extinguishers are typically used infrequently, and modern units increasingly utilise non-GHG or lower-GWP agents. While potential fugitive emissions from rare discharges cannot be entirely ruled out, their contribution is expected to be minimal.

c. Aggregated Impact

- To contextualise the estimated 1.36 tCO2e from refrigerants, we refer to the overall annual GHG footprint of a typical office-based company, which can be in the order of several hundred tonnes of CO2e (for illustrative purposes, referencing a total of 666.008 tCO2e from a similar company's 2025 report). Comparing the estimated refrigerant emissions to such an illustrative total: 1.36 tCO2e (estimated aerosol) ÷ 666.008 tCO2e (illustrative total) ≈ 0.20%.

This calculation, even with the conservative assumption of company ownership for the server room AC and using a high-end estimate for its emissions, indicates that aerosol-related emissions are well below our 3% materiality threshold. When further considering the negligible contribution from fire extinguishers and the classification of other consumer aerosols as Scope 3, the aggregate impact remains insignificant.

3.2 Indirect (Scope 2) Emission Sources and Categories

Scope 2 emissions represent indirect Greenhouse Gas (GHG) emissions from the generation of acquired electricity, steam, heat, or cooling consumed by an organisation. These emissions physically occur at the energy generation facility but are included in our GHG inventory due to their direct link with our energy consumption. For 2025, Ethos's Scope 2 emission sources primarily consist of electricity usage for our offices and Electric Vehicle (EV) charging stations.

Consolidation Approach and Methodology

Ethos calculates its Scope 2 emissions using a location-based approach. This method applies the average GHG emissions intensity of the electricity grid in the geographical area of consumption.

For the Bankside office, while electricity is procured from Pinergy, which guarantees 100% renewable energy, the associated emissions are still accounted for within our location-based calculations. This is because the location-based approach reflects the emissions physically delivered to the premises, irrespective of contractual instruments for renewable energy attributes.

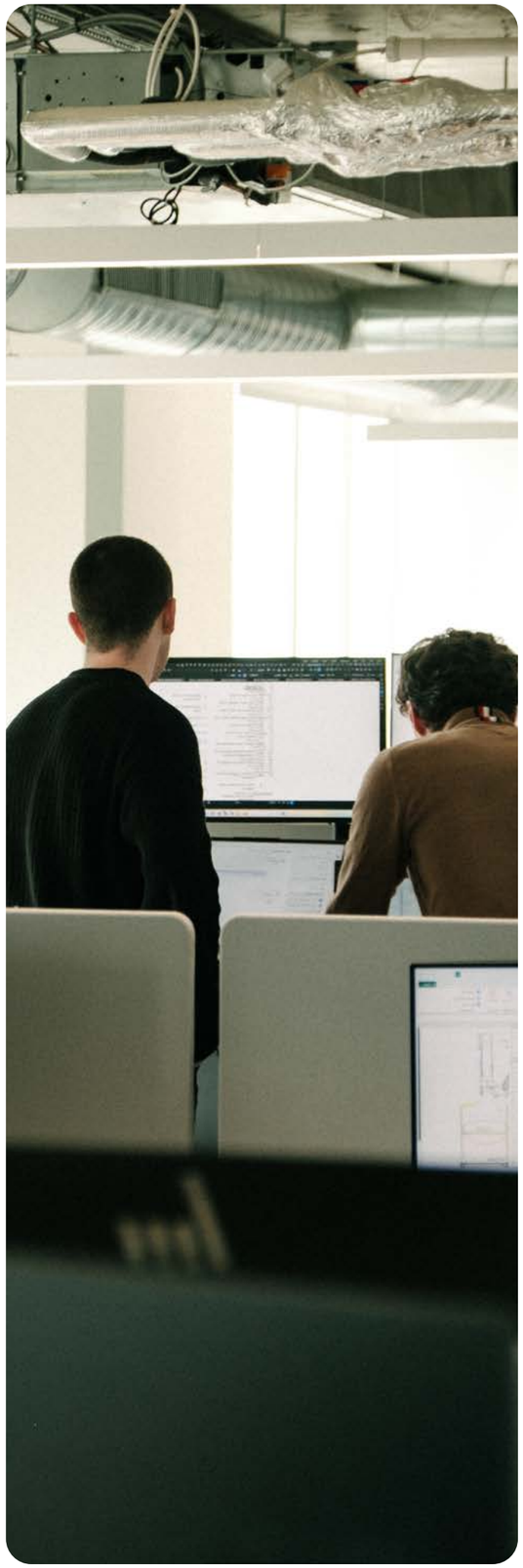
Specific Scope 2 Emission Sources:

Office Electricity Usage: This covers electricity consumed by the Sandyford office (January to November 2025) and the Bankside office (November to December 2025). Consumption data is derived from monthly utility bills.

EV Charging Usage: This includes electricity consumed by company EV chargers, primarily at the Sandyford office. Data is obtained from monthly bills and real-time monitoring.

The CO_2 emission factor applied is sourced from the Association of Issuing Bodies (AIB) for the Republic of Ireland.

Our total Scope 2 emissions for 2025 are 12.49 tCO_2e, comprising 10.09 tCO_2e from office electricity and 2.4 tCO_2e from EV charging



3.3 Indirect (Scope 3) Emission Sources and Categories (Including Assessment of all 15 Categories and Justification for Exclusions)

Identification Framework

Step 1: Value Chain Mapping

Ethos mapped upstream and downstream activities using the GHG Protocol's guidance on value chain analysis:

- **Upstream:** Procurement (goods, services, IT), employee transport, energy supply, waste disposal.
- **Downstream:** Service delivery to clients (no product sales, no distribution).

Step 2: Relevance Screening – Four Criteria Applied

For each identified activity, Ethos assessed:

Criterion	Application	Outcome
Size	Est. contribution to total Scope 3	Prioritised: Purchased Goods (90.44%), Business Travel (4.74%), Commuting (1.81%)
Influence	Company's ability to drive reduction	High: Procurement policy; Travel policy; Low: T&D infrastructure
Risk	Financial, regulatory, reputational exposure	SBTi submission; investor interest in Scope 3; customer expectations
Stakeholder Significance	Investor/customer/ employee interest	SBTi mandates Scope 3; clients request supply chain data

Step 3: Data Quality & Availability Check

- **Tier 1 (High Quality):** Electricity bills (kWh), gas invoices, ICAO flight data, employee surveys, waste receipts.
- **Tier 2 (Moderate):** Spend-based supplier categorisation, T&D loss factors (industry averages).
- **Tier 3 (Low/Unavailable):** Homeworking (policy volatility), hotel spend (mixed expense categories), Category 4 logistics (no tracking).

Step 4: Final Inclusion/Exclusion Decision

Categories included if: (1) identified as relevant via Steps 1–3, (2) data quality adequate to support materiality assessment, (3) exclusion does not compromise completeness principle.

Result: 7 categories included; 8 not applicable; 0 excluded solely on materiality (homeworking and hotels are optional sub-activities, not mandatory exclusions).

2,098.73 tCO_2e

Scope 3

Total Reported (2025)

Category	Status	Justification
1. Purchased Goods & Services	✓ INCLUDED	1,917.07 tCO_2e (91.34% Scope 3); highest materiality
2. Capital Goods	✕ NOT APPLICABLE	Service-based firm; immaterial capital spend; no product manufacture
3. Fuel- & Energy-Related (Upstream)	✓ INCLUDED	35.81 tCO_2e (Well-to-Tank + T&D losses); mandatory for all energy consumers
4. Upstream Transportation & Distribution	✕ EXCLUDED	No dedicated inbound logistics network identified during screening
5. Waste Generated in Operations	✓ INCLUDED	0.156 tCO_2e; minimum boundary compliance under GHG Protocol
6. Business Travel	✓ INCLUDED	100.504 tCO_2e; significant stakeholder interest; SBTi-relevant
6a. Hotel Stays (sub-activity)	✕ EXCLUDED	Optional activity under GHG Protocol Scope 3 Standard.
7. Employee Commuting	✓ INCLUDED	38.43 tCO_2e; survey-based primary data collected annually
7a. Homeworking (sub-activity)	✕ EXCLUDED	Voluntary activity; excluded from SBTi target boundary; operational volatility 2020–2025 prevents reliable quantification
8. Upstream Leased Assets	✓ INCLUDED	Rented coworking spaces in Galway and London included
9. Downstream Transportation & Distribution	✕ NOT APPLICABLE	Service-based business model; no tangible products sold or distributed
10. Processing of Sold Products	✕ NOT APPLICABLE	Services provided; no product processing occurs downstream
11. Use of Sold Products	✕ NOT APPLICABLE	No consumer-end product use; professional services delivery only
12. End-of-Life Treatment of Sold Products	✕ NOT APPLICABLE	No products sold requiring end-of-life management
13. Downstream Leased Assets	✕ NOT APPLICABLE	No assets leased to third parties
14. Franchises	✕ NOT APPLICABLE	No franchise operations held by Ethos
15. Investments	✕ NOT APPLICABLE	No equity or debt investments managed requiring GHG accounting

Specific Exclusions Justification

Employee Commuting – Homeworking (Category 7 Sub-activity) – EXCLUDED FROM 2025

- **GHG Protocol Position:** Homeworking is listed as a voluntary reporting category within Category 7 (Employee Commuting) under the GHG Protocol Scope 3 Standard.
- **SBTi Alignment:** Ethos submitted formal SBTi emissions reduction targets in 2025. Homeworking was explicitly excluded from the target boundary as a voluntary activity, improving target clarity and achievability.

Specific Exclusions Justification

Business Travel – Hotel Stays (Category 6 Sub-activity) – EXCLUDED

- **GHG Protocol Position:** The GHG Protocol Scope 3 Standard explicitly designates hotel stays as an optional activity within Category 6 (Business Travel), not part of the minimum reporting boundary.
- **Reference:** Scope 3 Calculation Guidance states: "Companies may optionally include emissions from business travelers staying in hotels."[1] .

4. Base Year Information

4.1 Chosen Base Year and Rationale

Ethos has selected **2019** as its base year for emissions comparisons. This choice is justified by the significant operational changes experienced during 2020 and 2021, particularly the widespread shift to homeworking, which would have rendered these years unrepresentative for a consistent baseline.

By establishing 2019 as the base year, which predates these atypical operational conditions, Ethos ensures a representative and comparable starting point for measuring progress in its emissions reduction efforts, aligning with the principles of accuracy and consistency advocated by GHG reporting standards. In 2019, Ethos had approximately 80 employees, and data was collected for the full calendar year.

4.2 Base Year Emissions Profile

The 2019 baseline emissions for Ethos are reported as follows:

Scope	2019 Baseline (tCO_2eq)
Scope 1	18.14
Scope 2	20.24
Scope 3	125.5

4.3 Base Year Recalculation Policy and Application

Ethos is committed to maintaining the accuracy, consistency, and representativeness of its base year Greenhouse Gas (GHG). This Base Year Recalculation Policy outlines the circumstances under which the 2019 baseline emissions may be recalculated and the procedure for doing so. This procedure will be officially included in the next review cycle under Ethos's ESG Policy.

Circumstances for Recalculation:

A recalculation of the base year GHG inventory will be initiated only under specific conditions that lead to substantial cumulative changes, ensuring that the revised baseline remains a true and fair account of the organisation's emissions profile. These conditions include:

1. Structural Changes: Significant changes in the organisation's structure or operational boundaries that materially affect base year emissions.
2. Changes in Calculation Methodologies or Emission Factors: Revisions to GHG quantification methodologies, improvements in the accuracy of emission factors, or updates to activity data that result in a significant effect on the base year emissions data.
3. Discovery of Significant Errors: Identification of significant errors, or a number of cumulative errors, that are collectively substantial enough to impact the overall accuracy of the base year inventory.

    a. The identification of individual errors, or a series of cumulative errors, which, when aggregated, represent a quantifiable impact of 5% or more of the total base year Scope 1 and 2 emissions, or 10% or more of the total base year Scope 3 emissions, or that qualitatively affect the accuracy and reliability of the inventory as deemed significant by the GHG Management Committee.

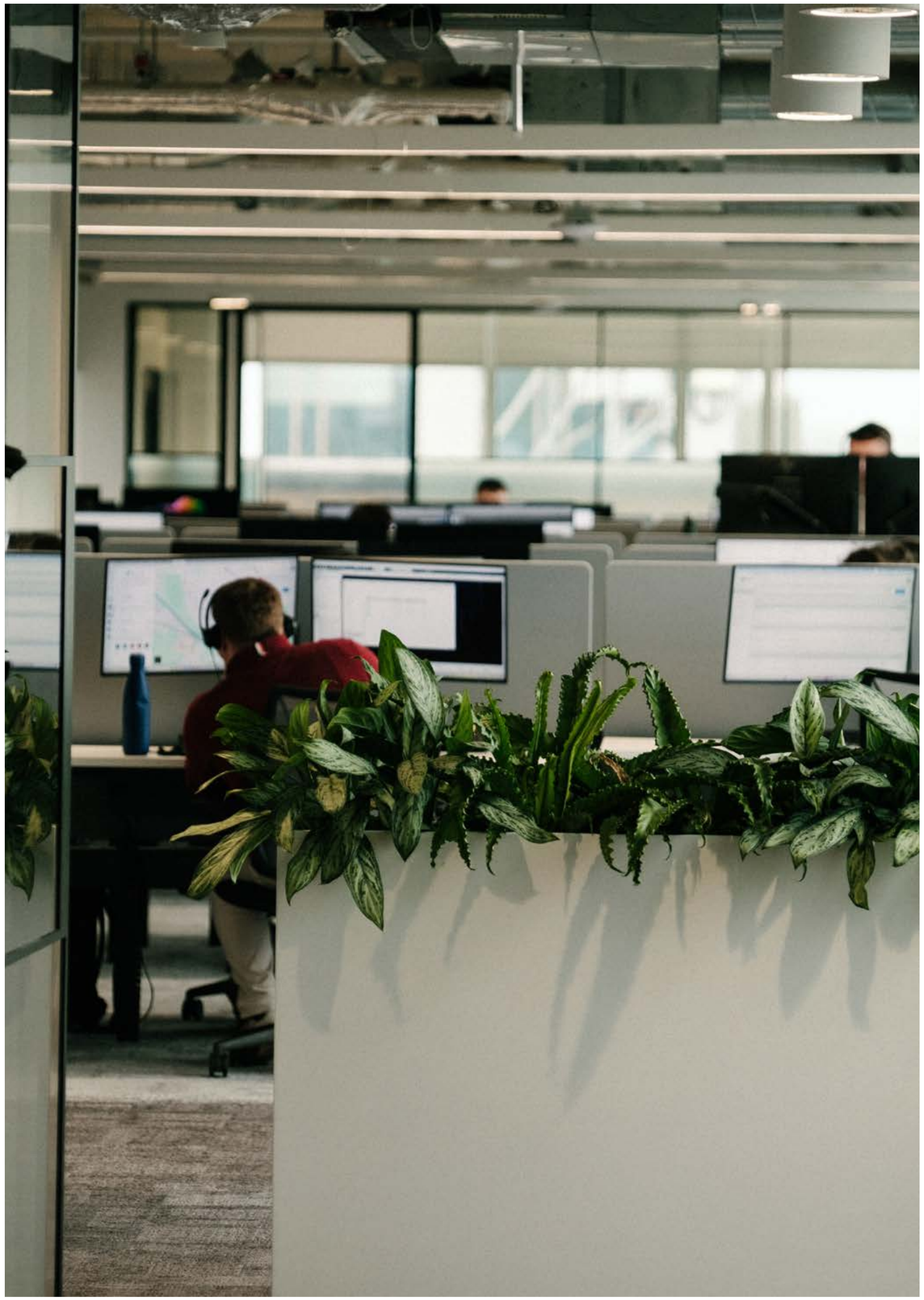
4. Exclusions from Recalculation: The base year GHG inventory will **not** be recalculated to account for changes in facility production levels, including the closing or opening of facilities, or fluctuations in activity levels that are considered operational in nature and do not alter the fundamental structure of the organisation.

Application of Recalculation:

When a recalculation is triggered, Ethos will:

- Re-quantify the base year GHG emissions and removals using the updated data, methodologies, or structural boundaries.
- Document the reasons for the recalculation, including the nature of the change (structural, methodological, or error correction), and the impact on the base year emissions.
- Apply the recalculated base year consistently across all subsequent reporting periods to ensure comparability and track progress accurately against revised targets.
- Report the recalculated base year emissions alongside the original base year emissions for transparency, explaining any limitations to comparability that may arise from such recalculations.

This policy ensures that Ethos's GHG reporting remains robust and aligned with international best practices, supporting credible and transparent disclosure of its environmental performance.



5. GHG Emissions Quantification Methodologies

5.1 General Approach and Calculation Tools

Ethos employs the standard GHG Protocol methodology for calculating greenhouse gas emissions across all scopes, utilising the following fundamental formula:

tCO_2e = Activity Data × Emission Factor × GWP (Global Warming Potential)

This standardised quantification approach requires the collection of quantitative activity data from operational sources, such as monthly gas supplier bills (in kWh), metered electricity consumption, distance travelled (in kilometres), or transactional spend data, which is then multiplied by the relevant emission factor to derive greenhouse gas emissions in CO_2 equivalent units. Where multiple greenhouse gases are identified, Global Warming Potential values are applied to ensure consistent reporting in CO_2 equivalent terms.

5.1.1 Primary Tools and Platforms Across All Scopes

Scope 1 Emissions – Direct Combustion and Fugitive Sources

- Gas Combustion: Activity data on natural gas consumption is collected directly from monthly bills supplied by Flogas. Calculations were conducted using UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025, for natural gas.
- Refrigeration and Air-Conditioning Equipment: The GHG Protocol Refrigeration and Air-Conditioning Equipment calculator and worksheet is employed, utilising a screening method based on an emission-factor approach. This tool calculates emissions across the three lifecycle stages, assembly, operation, and disposal, and is sourced directly from the GHG Protocol website.

Scope 2 Emissions – Purchased Electricity

- Activity data on electricity consumption is collected directly from monthly bills. Calculations were conducted using UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025, for UK electricity.
- The SavIQ platform, an internally developed sustainability and energy management system, enables real-time monitoring of electricity consumption at the Bankside office through integrated smart metering technology and Internet of Things (IoT) sensors. This platform captures granular energy consumption data that feeds directly into carbon accounting workflows, supporting both accurate measurement and identification of efficiency opportunities.

Scope 3 Emissions – Indirect Value Chain Activities

- Business Air Travel: The ICAO (International Civil Aviation Organization) Emissions Calculator is applied to quantify emissions from business-related flights. This open-source tool utilises public data and accounts for aircraft type, route-specific data, passenger load factors, and cargo. The calculator employs a Great Circle Distance methodology based on flight origin and destination, with load factors and fuel consumption estimated on a per-route basis to derive the typical carbon footprint of an economy-class passenger.
- Purchased Goods and Services: The Novata platform is employed, utilising its Carbon Navigator tool to accept transactional spend data and automatically group activity by supplier. Each supplier is mapped to an appropriate industry classification, with emissions calculated based on spend amount, geographic region, and emissions factors from the Climatiq database, incorporating region- and industry-specific inflation adjustments.
- Upstream Fuel and Energy-Related Emissions: To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the Well to Tank fuels conversion factor for Natural gas, electricity, travels by air and land.
- Waste Generated in Operations: Ethos applies the GHG Protocol "Average-data method" using EPA Ireland waste treatment fractions to convert waste treatment routes into emissions.

Central Data Management Infrastructure

The Novata platform serves as the central carbon accounting and data management system across Ethos, supporting both activity-based and spend-based calculations. This integration enhances data accuracy, methodological consistency, auditability, and alignment with recognised reporting standards.

5.2 Emission Factors (Selection Criteria, Sources, Vintage, GWP Values)

Ethos applies a structured policy for the selection, application, and periodic review of greenhouse gas emission factors, prioritising temporal relevance, geographic specificity, and source credibility. The following hierarchy governs emission factor selection:

- Priority 1 – Most Recent Available Factors: Ethos prioritises emission factors published within the current reporting year or the immediately preceding year, ensuring that calculations reflect the most up-to-date scientific understanding and operational data.
- Priority 2 – Geographic Specificity: Where available, emission factors reflecting the geographic location of operations (Ireland) are preferred over generic national or international averages, to enhance accuracy and accountability.
- Priority 3 – Source-Specific Factors: Emission factors derived from primary operational data or supplier-specific sources are preferred to more generic or secondary factors, where feasible.
- Priority 4 – GHG Protocol Conformance: Selected factors align with GHG Protocol requirements for quality, transparency, and reproducibility.

Annual Review and Update

Emission factors are reviewed and updated annually, coinciding with the release of updated factors from primary sources (e.g., BEIS, AIB, IEA). Factors updated after the report publication date are applied prospectively in the subsequent reporting period unless a material discrepancy is identified, in which case the report is amended with transparent disclosure of the revision.

5.2.1 Emission Factor Sources, Vintage, and Temporal Relevance Assurance

Ethos selects emission factors only from recognised, peer-reviewed sources:

- Government agencies (BEIS, EPA, SEAI, AIB, IEA).
- International standards bodies (IPCC, GHG Protocol, ISO).
- Independent commercial databases (Climatiq) integrated with verification mechanisms.

Data Currency Monitoring: Emission factor sources are monitored for updates. Updated factors are incorporated into the emissions inventory within one reporting cycle, ensuring that no outdated factors remain in use beyond their intended application period.

Documentation and Traceability: All emission factors applied are documented in the Novata platform with full citation of source, vintage, and application rationale.

5.3 Data Collection and Quality Management

Ethos maintains systematic procedures for collecting activity data across all GHG emission scopes. The following table outlines the data collection process for each major emission source:

Emission Source	Activity Data Collection Method	Frequency	Responsibility	Primary Data Source
Gas Combustion (Scope 1)	Monthly meter readings from supplier bills	Monthly	Facilities Management team	Flogas supplier invoices and utility bills
Refrigerant Leakage (Scope 1)	Annual review of equipment maintenance records and service reports	Annual	Facilities Management in coordination with HVAC maintenance contractor	VRF unit maintenance logs; contractor inspection records
Purchased Electricity (Scope 2) – Sandyford	Monthly meter readings and supplier invoices	Monthly	Facilities Management team	Electricity utility meter readings and supplier invoices
Purchased Electricity (Scope 2) – Bankside	Real-time IoT sensor monitoring supplemented by supplier invoices	Real-time (IoT); monthly (invoices)	Facilities Management; Building Management System operators; Landlord/Ethos coordination	Smart meter data via SavIQ platform; utility supplier invoices
Business Air Travel (Scope 3)	Flight booking records and expense management system	Per transaction	Finance and HR departments; Travel booking system	Travel expense records; airline booking confirmations; employee travel forms
Rail and Car Travel (Scope 3)	Expense reimbursement system; manual distance entry by employees	Per transaction	Finance department; Employees submitting travel claims	Expense claim forms; mileage records; travel receipts
Employee Commuting (Scope 3)	Annual employee survey with transportation mode and distance data	Annual	HR department; Survey distribution and collation	Employee self-reporting survey (electronic survey tool)
Purchased Goods and Services (Scope 3)	Financial spend data extracted from accounts payable system	Monthly/Annual	Finance department; Procurement team	Accounts payable system; supplier invoices; purchase orders
Waste Generated (Scope 3)	Waste contractor reports detailing disposal methods and quantities	Quarterly/Annual	Facilities Management; Waste service contractor	Waste collection provider records; disposal receipts; weighbridge tickets

5.3.1 Data Collection Infrastructure and Monitoring Technologies

To enhance the accuracy, timeliness, and robustness of activity data collection, Ethos has implemented an integrated suite of monitoring technologies and digital infrastructure:

1. Power Monitoring – Office

Our power monitoring capabilities have been enhanced with the implementation of an IoT sensor layer, augmenting our ability to track energy consumption in real-time. The objective is to accurately monitor/ visualize in an accessible manner to all business, FM and design teams, the power usage and to detect any discrepancies or surges during both regular and irregular operating hours.

The combination of the IoT sensor layer and the Digital Twin plays a crucial role in delivering the required outcomes for energy management. This targeted IoT sensor layer, when coupled with the Digital Twin, not only enables real-time monitoring but also allows for scenario testing and predictive analysis. Together, they enhance energy optimization, improve operational efficiency, and support data-driven decision-making.

2. Power Monitoring - EV chargers

Ethos has taken a progressive step by integrating EV charging sensors into our IoT platform application, enhancing our electricity monitoring capabilities with a specific focus on tracking consumption in the EV charging spaces within our car park.

This data is now fed into our Digital Twin, which serves as the central interface for real-time monitoring and analysis. By leveraging the Digital Twin's insights, the Digital Team identified that EV chargers were operating outside of working hours, leading to the implementation of stricter EV charging policies. As a result, Ethos has successfully reduced energy consumption and achieved measurable carbon savings.

3. Butterfly Sensors/IOT sensors

Butterfly sensors have been successfully implemented as an upgrade to existing sensor technology, demonstrating superior accuracy and efficiency in data collection and analysis. These sensors have proven to provide more reliable and precise data, enhancing our ability to monitor and optimize environmental conditions.

Developed by Butterfly Air, a company backed by reputable institutions such as Imperial College London, this technology challenges traditional approaches to holistic Indoor Air Quality (IAQ) measurements, air purification, and industry-accepted CO_2 thresholds. Following rigorous testing in our Living Lab application, the data has validated their effectiveness, reinforcing their role in improving air quality management and environmental monitoring.

4. Kaiterra IAQ Sensor

The Kaiterra sensors were installed in annuary 2022 with the purpose of helping the office achieve and maintain our WELL Performance Rating as well as give insight into our working conditions and office wellness. monitoring and controlling the office space environmental conditions. Information such as Air Quality (AQI), CO2 concentration, total volatile organic compounds (TVOC), Particulate Matter (PM) and Temperature are recorded minutely. This enabled us to take the necessary actions to reduce or enhance certain areas of the office to ensure a more productive, efficient and safe internal workspace. The increase in monitoring sensors in 2024 has ensured that we are more accurate and encapsulate in all areas of our office spaces.

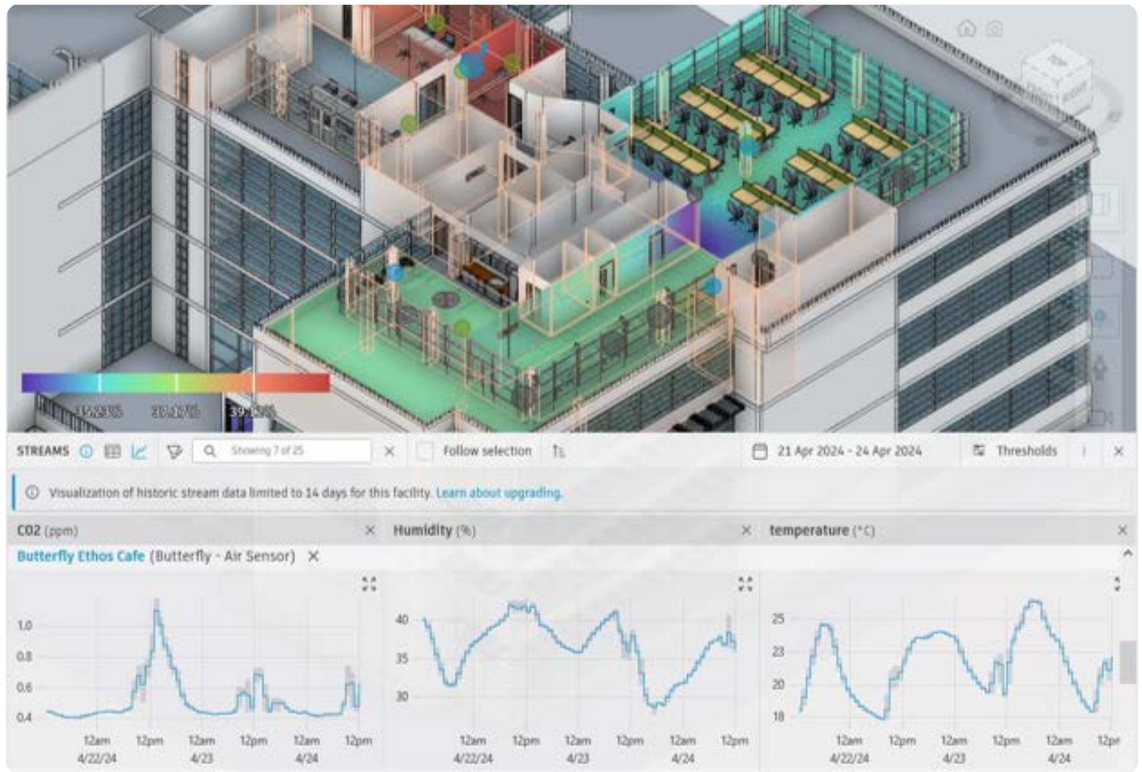


Figure 2 Butterfly Monitor Platform – Showing Ethos Sandyford Office data recordings

Figure 3 Kaiterra Platform – Example of Ethos Sandyford Office Café readings from sensors

5. Autodesk Tandem Digital Twin - Living Lab

The Autodesk Tandem Digital Twin model was developed by the Ethos Digital Team as part of a smart building initiative to optimise the utilization of Building Information Modelling (BIM) data.

This model provides Ethos with an accurate virtual office representation, enabling enhanced visualization and analysis of its structure and layout by both technical and non-technical team members. By integrating BIM data into a digital twin environment, the model facilitates improved decision-making for future renovations, renewable energy installations, airflow and energy monitoring, and other sustainability-focused functions.

Figure 4 Autodesk Tandem Model of Sandyford Office Block 3rd and 4th Floor and Close up of ‘Spaces’ tab

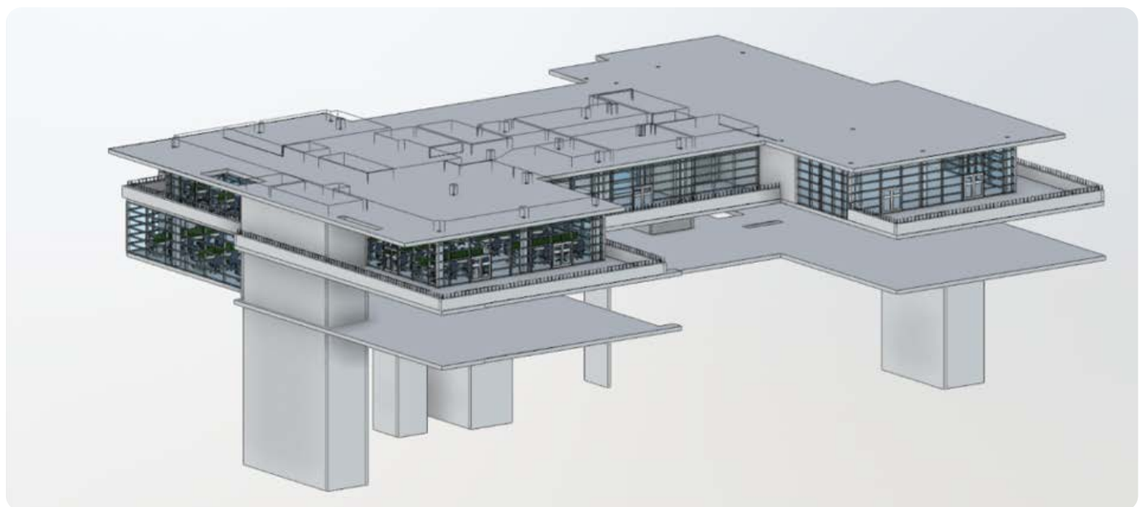


Figure 5 Autodesk Tandem Model of Sandyford Office Block 3rd and 4th Floor and Close up of ‘Spaces’ tab

6. Bankside Office

In our Bankside office, we have implemented the use of the Savills SavIQ platform to support monitoring and management of our Scope 3 emissions data. SavIQ is an in-house developed sustainability and energy management platform that enables real-time tracking, measurement and reporting of utilities consumption including electricity, water and gas, alongside waste streams and other sustainability indicators. It provides a centralised dashboard where energy use and resource flows can be visualised, analysed, and benchmarked, helping organisations understand their environmental footprint and identify actionable opportunities to reduce consumption and emissions.

Through SavIQ, we utilise smart metering technology that captures detailed energy consumption data in real time via Internet of Things (IoT) sensors installed across our facilities. This live consumption data is fed directly into the platform, enabling us to accurately monitor usage patterns and identify potential areas for improvement, including peak demand periods and inefficiencies. SavIQ’s integration with building management systems overlays operational set points with utility consumption, turning high-resolution data into insights that support informed decision-making and targeted energy reduction measures.

By consolidating utility data and emissions-related metrics within SavIQ, we are better equipped to track progress against our sustainability targets, improve the robustness of our Scope 3 reporting and support ongoing efforts to reduce our carbon footprint. The platform also supports sustainability reporting and benchmarking, including integration with recognised frameworks such as the Global Real Estate Sustainability Benchmark (GRESB).

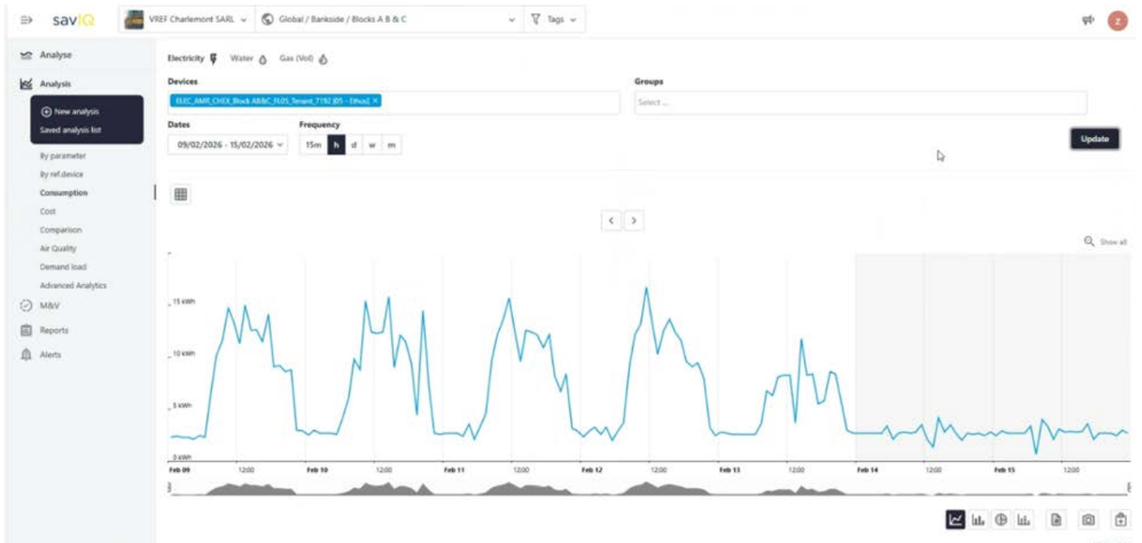


Figure 6 SaviQ platform

5.3.2 Handling of Data Gaps

Where complete activity data is unavailable for a given period or activity, Ethos applies the following hierarchical approach:

Estimation from Historical Data

- Primary Method: If current-period data is unavailable (e.g., delayed supplier invoice, missing IoT data), the most recent prior month's or year's equivalent period data is used as a conservative estimate, with documented justification.
- Rationale: This approach avoids underreporting whilst acknowledging that energy consumption patterns typically exhibit seasonal or cyclical characteristics that can be reasonably approximated from historical data.
- Application: For example, if November 2025 electricity data from the Sandyford office is unavailable by the reporting deadline, October 2025 data (or November 2024 data if October 2024 is more representative due to seasonality) would be applied with clear notation of the estimation method.

5.3.3 Documentation of Assumptions and Data Management

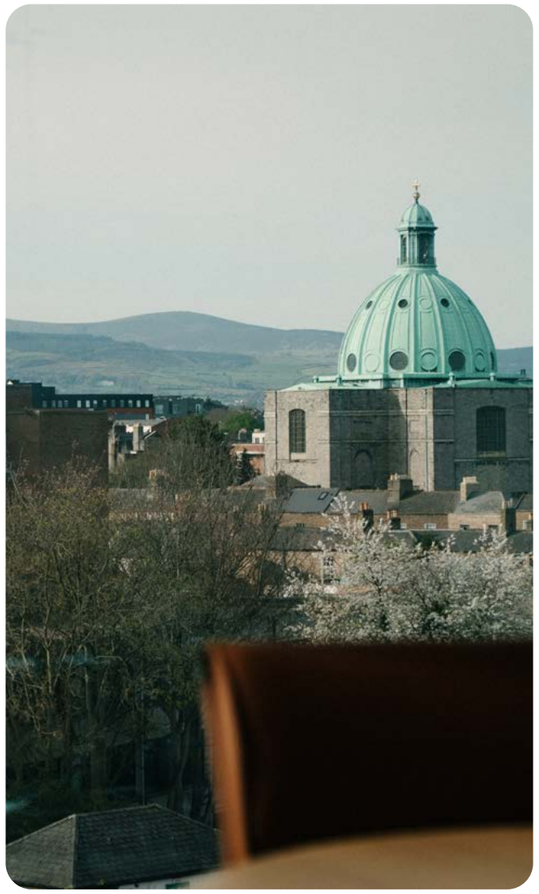
Recording of Estimation Methodologies: All instances where activity data has been estimated, proxy data applied, or data gaps filled are documented within the Novata platform's notation and comments fields, including:

- Description of the missing data.
- Estimation methodology applied.
- Source of proxy data or historical baseline used.
- Justification for the approach.
- Date of estimation and responsible party.

Supporting Documentation: Ethos maintains supporting spreadsheets, audit files, and calculation worksheets that detail:

- All primary activity data sources (invoices, meter readings, survey responses).
- Conversion factors and calculations applied to derive emissions.
- Any assumptions embedded in calculations.
- Dates of data collection and entry.
- Persons responsible for data validation.

Retention Period: All documentation is retained for a minimum of 10 years, record-keeping requirements, enabling verification, audit, and base-year recalculation procedures.



5.3.4 Quality Management Governance

Roles and Responsibilities

Facilities Management Team:

- Primary responsibility for collecting (gas, electricity, water) monthly.
- Coordination with utility suppliers and service contractors to obtain invoices and maintenance records.

Finance Department:

- Collection and extraction of spend data from accounts payable system for Scope 3 (Purchased Goods and Services) calculations.
- Maintenance of expense management system for business travel and employee reimbursement data.
- Reconciliation of financial records with reported activity data to identify discrepancies.

HR Department:

- Annual distribution and collation of employee commuting survey.
- Coordination with Travel Management Company to obtain flight booking and travel records.
- Data quality checks on survey responses for reasonableness and completeness.

Sustainability/Carbon Team:

- Oversight of overall data collection process and quality management system.
- Validation of all activity data prior to emissions calculation.
- Investigation and resolution of data anomalies or discrepancies.
- Annual review and update of data collection procedures.
- Preparation of data quality disclosure for external reporting.

Senior Management Review:

- Annual sign-off on activity data and emissions calculations prior to public reporting.
- Review of data quality assessment and identification of improvement opportunities.

5.4 Process for Identifying GHG Emission Sources (Robustness and Transparency)

Step 1: Define Organizational and Operational Boundaries

Organizational Boundary

Ethos identifies all facilities where it has operational control of emissions:

- **Sandyford office:** 1 January to 17 November 2025.
- **Bankside office:** 17 November to 31 December 2025.
- **Galway Regional office:** Full year.

For each facility, Ethos documents:

- Whether it exercises operational control (authority to implement operating policies).
- The specific periods during the reporting year when each facility was operational.
- Any changes in control or facility status that affect emissions reporting.

Operational Boundary

Once organizational boundaries are established, Ethos defines which emission categories fall within its reporting boundary:

1. **Scope 1 Direct Emissions:** All stationary combustion, mobile combustion, fugitive emissions, and process emissions within controlled facilities.
2. **Scope 2 Indirect Emissions:** All purchased electricity consumed by the organization.
3. **Scope 3 Scope Definition:** Assessment of which Scope 3 categories are relevant to Ethos's operations and value chain.

Inclusion Criteria Applied:

- **Magnitude:** Does the category contribute significantly to total anticipated Scope 3 emissions?
- **Influence:** Can Ethos undertake or influence emissions reductions within this category?
- **Risk:** Does the category contribute to climate-related financial, regulatory, supply chain, or reputational risk?
- **Stakeholder relevance:** Have customers, investors, or other stakeholders identified this as critical?
- **Data availability:** Can reliable activity-based data be obtained at reasonable cost?

Step 2: Document Inclusion and Exclusion Decisions

Documentation of Included Sources

For each source included in the inventory, Ethos documents:

1. **Source Description:** Natural gas combustion for heating, Sandyford office.
2. **Boundary Rationale:** Operational control of gas boiler and heating system.
3. **Data Collection Method:** Monthly consumption data from Flogas invoices.
4. **Temporal Scope:** 1 January to 17 November 2025 (operation ceased upon relocation).
5. **Quantification Approach:** Activity data (kWh) × UK ghg conversion factor.
6. **Quality Assurance:** Cross-referenced with historical data; verified against facility energy audit.

Documentation of Excluded Sources

For each potentially relevant source excluded, Ethos documents:

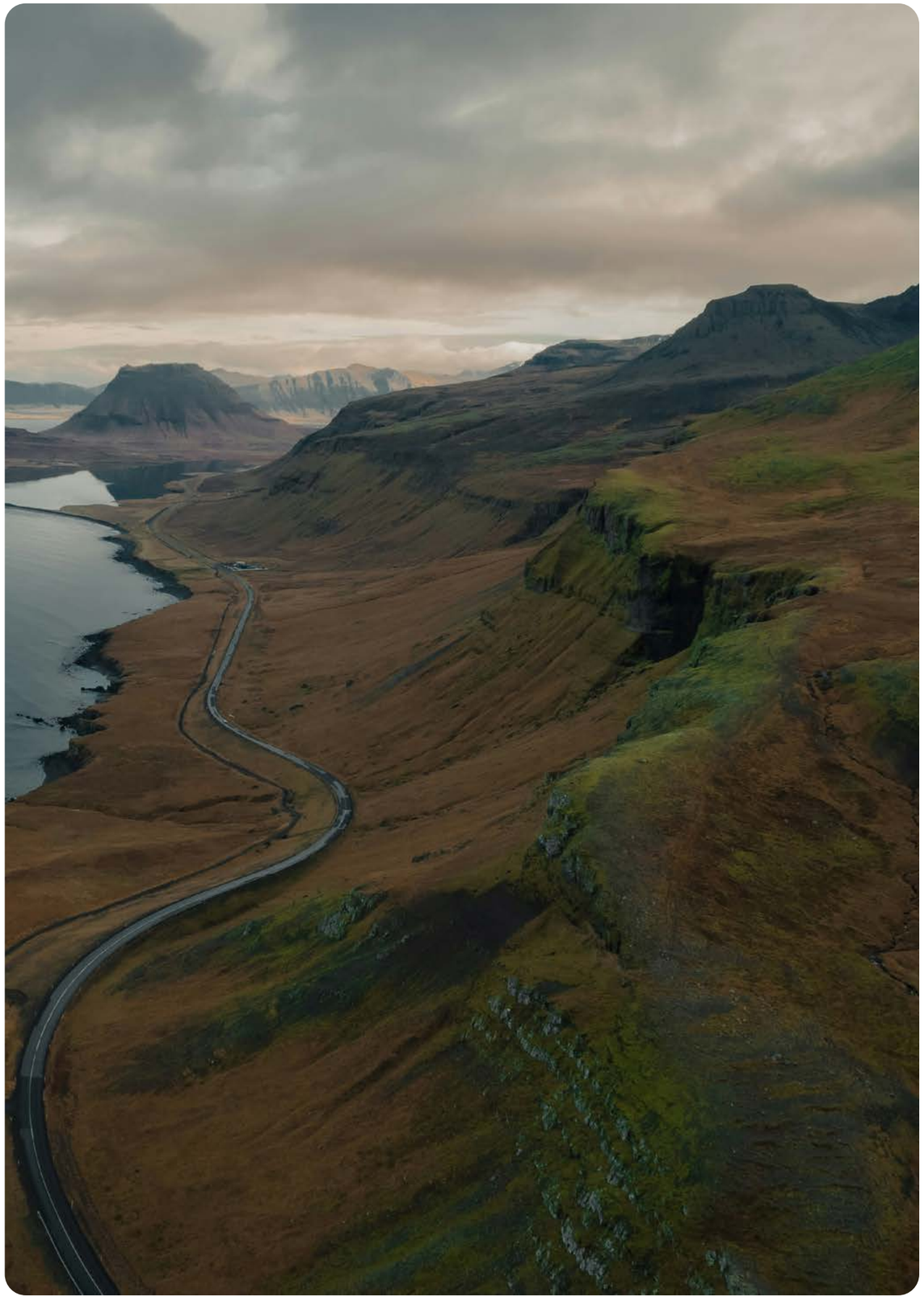
1. **Source Category:** Scope 3 Category 2 – Capital Goods.
2. **Exclusion Rationale:** Infrequent office furniture and equipment purchases; materiality threshold assessment indicates <1% of total Scope 3 emissions.
3. **Impact Assessment:** Estimated immaterial relative to other Scope 3 categories.
4. **Future Monitoring:** Category will be re-evaluated if Ethos undertakes major facility upgrades or significant capital asset acquisitions; planned comprehensive re-assessment in 2026.

Step 3: Verification of Completeness

Internal Completeness Checks

The Sustainability and Carbon Team conducts annual verification procedures to ensure the source identification process is complete:

Verification Activity	Procedure	Responsibility
Prior-year review	Confirm all previously identified sources are re-assessed	Sustainability Team
Facility walkthrough	Inspect each facility for new equipment, processes, or activities	Facilities Manager + Sustainability Team
Organizational change review	Identify impacts from employee growth, relocations, structural changes	HR + Sustainability Team
Department consultation	Engage all departments to identify data collection gaps	Sustainability Team Lead
Compliance verification	Cross-reference against GHG Protocol source category lists	Sustainability Team



6. GHG Emissions Results

6.1 Overall GHG Emissions Summary (tCO2e by Scope)

The results of the carbon footprint calculations are shown in the table below:

Table 1 Ethos GHG emissions results per scope

Scope	Source	Baseline year 2019 (tCO2e)	Reporting year 2022 (tCO2e)	Reporting year 2023 (tCO2e)	Reporting year 2024 (tCO2e)	Reporting year 2025 (tCO2e)
Scope 1	Gas	18.01	8.60	9.4	8.39	7.20
	Refrigerants (HFC & CFC)	0.134	0.134	1.36	1.36	1.36
Scope 2	Electricity location-based (using market-based electricity emissions)	20.24	21.70	13.6	17.78	10.09
	Electricity (EV Vehicles)	-	-	3.47	0.70	2.40
Scope 3	Business travel	42.2	30.77	68.76	58.92	100.50
	Commuting	-	-	19.43	52.22	38.43
	Homeworking	-	30.20	85.40	64.19	-
	Purchased Goods & Services	77.9	116.50	22.64	3.57	1,917.07
	Waste Generated in Operations	5.4	6.55	0.42	0.62	0.156
	WTT gas	-	-	-	-	1.19
	WTT electricity (generation)	-	-	-	-	3.24
	WTT electricity (T&D)	-	-	-	-	0.28
	Transmission & Distribution (Electricity)	-	-	-	-	1.31
	WTT Business travel - air	-	-	-	-	17.12
	WTT Business travel - rail	-	-	-	-	0.04
	WTT Business travel - car	-	-	-	-	2.54
	WTT Commute	-	-	-	-	10.09
	Upstream leased assets	-	-	-	-	6.76
Total tCO2eq		**163.88**	**214.45**	**224.48**	**207.75**	**2,119.78**

6.2 Scope 1 Emissions (Breakdown by gas in tonnes and tCO2e)

Gas

Gas consumption was gathered from our gas supplier (Flogas) monthly bills. Calculations were conducted using UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025, for natural gas.

Table 2 Scope 1 - Gas emissions (Breakdown by Kyoto Gas – Gross CV Basis)

**UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025*

Refer to Appendix 1 for the monthly bills.

Gas Type	Emission Factor *	Unit	Total Consumption (kWh)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
CO_2	0.18259	Kg CO_2e of CO_2 per unit	39,360	7,182.04	7.18
CH_4	0.00028	Kg CO_2e of CH_4 per unit	39,360	11.01	0.01
N_2O	0.00009	Kg CO_2e of N_2O per unit	39,360	3.54	0.003
Total Scope 1 (Gas – Gross CV)	**0.18296**	**Kg CO_2e**	**39,360**	**7,201.30**	**7.20**

Refrigerants

The methodology used previously to account for emissions associated with the VRF unit on the 4th floor of the Sandyford office was reevaluated using the GHG Protocol [Refrigeration and Air-Conditioning Equipment] calculator and worksheet, which was sourced from the GHG Protocol website.

Based on this approach, we concluded using a recommended 'Screening Method Based on Emission Factor Based Approach.' This approach breaks down the emissions associated with the 3 stages of the unit's life, Assembly, Operation and Disposal, creating a total emissions section at the end. The selection of this approach was down to various factors such as availability of data for the worksheet, access to data and the control of the units (contracted or owned and maintained by the company). Furthermore, this is the same approach that we used for our previous reporting year (i.e. 2023) since the equipment within our offices has remained unchanged. Therefore, using the same methodology improves consistency and accuracy within our year-to-year reporting.

Type of HFC Contributing Unit:

- Unit type: Mitsubishi Electric Outdoor Unit PURY-P300YGM-A
- Unit type of refrigerant: R-410A
- Unit quantity: 1

Screening Method Final Step Results:

Table 3 Scope 1 - Refrigerant emissions

Assembly Emissions	0.54 tCO2eq
Operational Emissions	1.36 tCO2eq
Disposal Emissions	6.11 tCO2eq

For our Scope 1 refrigerant emissions, we based our calculations on the annual leakage rate emissions produced by the existing unit, i.e. the Operational Emissions from Table 5 above. Refer to Appendix 2 for the refrigerant calculations.

6.3 Scope 2 Emissions (Location-based and Market-based, breakdown by gas in tonnes and tCO2e if applicable)

Office Electricity Usage

Electricity consumption for 2025 has been calculated using data from monthly bills. From January to October, electricity for the former Sandyford office was supplied by 'Flogas', while from October to December, the current Bankside office was supplied by 'Pinergy'. Although Pinergy guarantees that its electricity is sourced from 100% renewable energy, the related emissions have still been accounted for in our calculations.

It must be noted that the electricity consumption recorded at the Bankside office includes energy used during builder works carried out in preparation for occupancy prior to moving into the premises.

The CO_2 emission factor applied in this assessment is sourced from UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025

Table 4 Scope 2- Electricity emissions

**UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025*

Gas Type	Emission Factor *	Unit	Total Consumption (kWh)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
CO_2	0.17489	Kg CO_2e of CO_2 per unit	57,013	9,970.46	9.97
CH_4	0.00090	Kg CO_2e of CH_4 per unit	57,013	51.31	0.05
N_2O	0.00122	Kg CO_2e of N_2O per unit	57,013	69.54	0.07
Total Scope 2 Electricity	**0.17700**	**Kg CO_2e**	**57,013**	**10,091.31**	**10.09**

EV Charging Usage

Electricity consumption for 2025 from electric vehicle (EV) chargers was similarly calculated based on monthly bills provided by 'Flogas' for the Sandyford office from January to October 2025. EV chargers installed at the Sandyford Dublin office were exclusively employed by Ethos. These units were subject to individualized and real-time monitoring facilitated through a CT meter positioned on the supply side.

Using Flogas Car Charging Points Electricity Bills, total EV charging usage was 13,552 kWh in 2025.

Table 5 Scope 2 - EV charging emissions

**UK Government GHG Conversion Factors for Company Reporting. Factor set: Full set. Year: 2025*

Refer to Appendix 3 for the monthly bills and calculations.

Ethos does not own electric vehicles. The EV chargers installed at the Bankside office provide infrastructure for employee personal vehicles. Therefore:

- **Scope 2 Classification:** EV charger electricity is classified as purchased electricity (Scope 2), not vehicle emissions (Scope 3).
- **Appropriate Factor:** The grid-based UK electricity emission factor (0.177 kg CO_2e/kWh) is the correct methodology. No Vehicle Data: Ethos does not have access to vehicle kilometre/mileage data.

Gas Type	Emission Factor *	Unit	Total Consumption (kWh)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
CO_2	0.17489	Kg CO_2e of CO_2 per unit	13,552	2,370.07	2.37
CH_4	0.00090	Kg CO_2e of CH_4 per unit	13,552	12.20	0.01
N_2O	0.00122	Kg CO_2e of N_2O per unit	13,552	16.53	0.02
Total Scope 2 EV Charging	**0.17700**	**Kg CO_2e**	**13,552**	**2,398.80**	**2.40**

6.4 Scope 3 Emissions (Detailed breakdown by category, with data sources and quality)

Business Travel - Air

Ethos Engineering has a record of all business related air travel. The method followed for computing the carbon footprint associated with these trips is the ICAO (International Civil Aviation Organization) Emissions Calculator. This is an open source tool that makes use of public data and accounts for factors like aircraft type, route specific data, passenger load factors and cargo. Please note that the ICAO are continuously updating flight data based on a variety of factors (e.g. number of passenger and flight routes etc.), and therefore calculations may vary between different reporting years in the future.

The only user input required is the origin and destination for the flight, including stops in between. ICAO has developed a database of typical flight routes for different cities and "airport-city pairs". A Great Circle Distance is then calculated based on this information. Then Load Factors, and Passenger to Cargo factor are calculated on a route basis to account for the load contribution of passengers versus cargo. ICAO also estimates fuel consumption for typical flights, and then the typical carbon footprint of an economy class passenger can be estimated.

To get this number, the online calculator provided on https://www.icao.int/environmental-protection/Carbonoffset/Pages/default.aspx can be used. Only the origin and final destination along with transfers need to be entered into the calculator.

These precise CO2 calculations have been meticulously compiled and integrated into our scope 3 emissions category encompassing business travel, covering the months from January to December. This integration marks a substantial step forward in our efforts to comprehensively account for and mitigate the environmental impact of our business travel activities.

Table 6 Scope 3 - Air travel monthly emissions

Refer to Appendix 4 for the calculations.

Month (2025)	Tones CO2eq
January	6.700
February	4.730
March	5.206
April	6.706
May	4.804
June	6.222
July	6.988
August	3.988
September	11.798
October	12.132
November	11.566
December	9.464

Business Travel – Road

For current and previous road travel reporting, we use employees' claimed mileage in our Customer Relationship Management (CRM) system, to calculate the total car and taxi travel distance for employee's business travel.

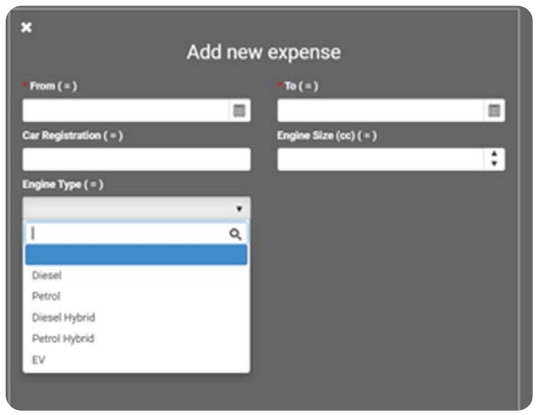


Figure 7 Screenshot of 'Engine Type' input on CRM System

The data recorded relates to business travel undertaken using company cars and is categorised by vehicle engine type. Mileage (or distance travelled) was allocated according to four vehicle categories: diesel, petrol, hybrid, and electric. This classification allows emissions to be calculated more accurately, as each engine type has a different greenhouse gas emission profile and energy consumption rate.

The carbon emission factors applied in the calculations were taken from the UK Government GHG Conversion Factors for Company Reporting, using the 2025 Full Set of conversion factors. For all vehicles included in the assessment, the vehicle size category selected was medium car, ensuring consistency in the emissions calculations across diesel, petrol, hybrid, and electric vehicles. The relevant emission factors for a medium-sized car were then applied to the recorded travel activity to estimate the associated greenhouse gas emissions.

Engine Type	Gas Type	Emission Factor*	Unit	Total distance (km)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
Diesel	CO_2	0.17136	kg CO2e of CO2 per unit	41,517	7,114.35	7.11
	CH_4	0.00000	kg CO2e of CH4 per unit	41,517	0.19	0.00
	N_2O	0.00167	kg CO2e of N2O per unit	41,517	69.33	0.07
	Total Business travel - Car Diesel	0.17304	kg CO2e	41,517	7184.10	7.18
Petrol	CO_2	0.16204	kg CO2e of CO2 per unit	14,835	2,403.86	2.40
	CH_4	0.00036	kg CO2e of CH4 per unit	14,835	5.34	0.01
	N_2O	0.00032	kg CO2e of N2O per unit	14,835	4.75	0.005
	Total Business travel - Car Petrol	0.16272	kg CO2e	14,835	2413.95	2.41
Plug in Hybrid	CO_2	0.10389	kg CO2e of CO2 per unit	3,951	410.47	0.41
	CH_4	0.00037	kg CO2e of CH4 per unit	3,951	1.46	0.00
	N_2O	0.00035	kg CO2e of N2O per unit	3,951	1.38	0.001
	Total Business travel - Car Hybrid	0.10461	kg CO2e	3,951	413.31	0.41
Battery Electric Vehicle	CO_2	0.03992	kg CO2e of CO2 per unit	401	16.01	0.02
	CH_4	0.00024	kg CO2e of CH4 per unit	401	0.10	0.00
	N_2O	0.00031	kg CO2e of N2O per unit	401	0.12	0.000
	Total Business travel - Car Electric	0.04047	kg CO2e	401	16.23	0.02

Total Business wtravel - Car	**10.03**

Business Travel – Train

For emissions related to business travel by train, emissions were calculated based on the total annual rail travel distance undertaken by employees for business purposes. Travel activity data was aggregated at the company level, with all business-related rail journeys combined to provide an overall measure of rail travel during the reporting period.

To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the National Rail emission factor. Although these factors are published by the UK Government, they are considered geographically relevant for use in Ireland due to the comparable characteristics of rail transport systems and electricity generation in the region. The National Rail emission factor provides a robust and widely recognised methodology for calculating rail travel emissions and was selected as the most appropriate and reliable factor available for estimating emissions from business rail travel in an Irish context.

Table 8 Scope 3 - Train travel emissions

Type	Gas Type	Emission Factor*	Unit	Total distance (km)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
National rail	CO_2	0.03510	kg CO2e of CO2 per unit	4,462	156.62	0.16
	CH_4	0.000080	kg CO2e of CH4 per unit	4,462	0.36	0.0004
	N_2O	0.00028	kg CO2e of N2O per unit	4,462	1.25	0.0012
	Total Business travel - Train	0.03546	kg CO2e	4,462	158.22	0.16

Employee Commuting

Company Anonymous Survey

In our initial reporting years, including the baseline year, we did not include employees commuting in our scope 3 calculations as the data was unavailable due to changes in office/remote working. In 2023, we conducted an employee survey to collect data on employee commuting and homeworking customs. This data was added to our baseline target analysis and current progress. The survey asked a series of questions about travel methods, distances, and frequency.

This (2025) and last year's reporting year we improved the survey to get more structured results and a better understanding of the commuting data from year to year. The surveys included a number of questions which included: the average the number of days attending the office on a monthly and weekly basis, the mode of transportation used (e.g. bus, car, carpool, cycle, Luas (Tram), mix of public transport, motorcycle, train and walking), the average distance travelled, the second most regular method of transport used, the distance travelled for the second method of transport, and the specification of any changes in transport habits over the past year.

The data from the survey was then organized in a way so that the emissions emitted from commuting to the office could be calculated based on the mode, frequency, and distance of transport. To simplify the calculations, frequencies such as "1-2 per month" and "3-4 per month" were converted into weekday equivalents.

The emission factors used were based on data from an Irish report titled A Comparison of Carbon Dioxide Emissions Associated with Motorized Transport Modes and Cycling in Ireland (2009) and a graph from the European Environment Agency (EEA) titled CO_2 Emissions from Passenger Transport (2019) for the different modes of transport. The carbon footprint of various office transportation methods per distance travelled were calculated against the emission quantities associated with each mode of transport. Details of the calculations are provided in the appendix section of this report.

Ethos comprises of an average 172 employees residing in Ireland, whose data were included in the final calculation. The Commuting and Homeworking Survey was conducted twice in 2025 since Ethos moved office to a city centre location in November 2025. The number of participants ranged from 105 employees for the Sandyford Commuting Survey to 106 employees for the Bankside Commuting Survey. The emissions calculated for commuting was distributed according to ratios across the number of average number of 2025 employees (i.e. 172 employees) in Ethos.

As mentioned, Ethos moved office to Bankside, a city centre location in November. Therefore, when calculating emissions associated with employee commuting, 6 weeks of commuting was calculated for Bankside, 45 weeks of commuting for Sandyford and 1 week of commuting was not calculated since the office completely closes for a week in December during the holiday period.

Figure 7 highlights that the majority of employees (i.e. 54%) commute to the office in their car when commuting to the Sandyford office during the period between January and November 2025. Whereas Figure 8reveals that the majority of employees use a mix of public transport (32%) (with car travel decreasing to 15%) when commuting to the Bankside office during November to December of the same year. Table 13 and Table 14 reflect this in terms of emissions, where it is revealed that a significant majority of commuting emissions are attributed from car commuting for both offices i.e. equates to 85% of emissions for Sandford and 59% of emissions for Bankside. It is also important to note, that along with the change in commuting habits since the relocation to Bankside, there has also been a change in the office attendance trends. The number and frequency of employees commuting to the Bankside (Nov-Dec) has increased when compared to Sandyford (Jan-Nov).

Please refer to Figure 9 where this data is displayed. The survey results and emission calculations are summarised below:

Table 9 Scope 3 - The carbon footprint accounted for the various transportation methods used for office commuting to and from Sandyford (January – November 2025).

Type	Gas Type	Emission Factor*	Unit	Total distance (km)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
Bus (average)	CO_2	0.10311	kg CO2e of CO2 per unit	23,435	2,416.35	2.42
	CH_4	0.000010	kg CO2e of CH4 per unit	23,435	0.23	0.00
	N_2O	0.00073	kg CO2e of N2O per unit	23,435	17.11	0.02
	Total Business travel - Bus	0.10385	kg CO2e	23,435	2433.72	2.43
Car - Diesel (Average)	CO_2	0.17136	kg CO2e of CO2 per unit	57,522	9,856.90	9.86
	CH_4	0.00000	kg CO2e of CH4 per unit	57,522	0.27	0.00
	N_2O	0.00167	kg CO2e of N2O per unit	57,522	96.06	0.10
	Total Business travel - Car Diesel	0.17304	kg CO2e	57,522	9953.61	9.95
Car - Petrol (Average)	CO_2	0.16204	kg CO2e of CO2 per unit	90,898	14,729.16	14.73
	CH_4	0.00036	kg CO2e of CH4 per unit	90,898	32.72	0.03
	N_2O	0.00032	kg CO2e of N2O per unit	90,898	29.09	0.029
	Total Business travel - Car Petrol	0.16272	kg CO2e	90,898	14790.92	14.79
Car - Plug in Hybrid (Average)	CO_2	0.10389	kg CO2e of CO2 per unit	4,971	516.44	0.52
	CH_4	0.00037	kg CO2e of CH4 per unit	4,971	1.84	0.00
	N_2O	0.00035	kg CO2e of N2O per unit	4,971	1.74	0.002
	Total Business travel - Car Hybrid	0.10461	kg CO2e	4,971	520.02	0.52
Car - Battery Electric Vehicle (Average)	CO_2	0.03992	kg CO2e of CO2 per unit	26,275	1,048.91	1.05
	CH_4	0.00024	kg CO2e of CH4 per unit	26,275	6.31	0.01
	N_2O	0.00031	kg CO2e of N2O per unit	26,275	8.15	0.008
	Total Business travel - Car Electric	0.04047	kg CO2e	26,275	1063.35	1.06
Motorbike (Average)	CO_2	0.11138	kg CO2e of CO2 per unit	6,391	711.86	0.71
	CH_4	0.00177	kg CO2e of CH4 per unit	6,391	11.31	0.01
	N_2O	0.00052	kg CO2e of N2O per unit	6,391	3.32	0.003
	Total Business travel - Motorbike	0.11367	kg CO2e	6,391	726.50	0.73
National rail	CO_2	0.03510	kg CO2e of CO2 per unit	29,116	1,021.97	1.02
	CH_4	0.000080	kg CO2e of CH4 per unit	29,116	2.33	0.00
	N_2O	0.00028	kg CO2e of N2O per unit	29,116	8.15	0.008
	Total Business travel - National rail	0.03546	kg CO2e	29,116	1032.45	1.03
Tram (Luas)	CO_2	0.02832	kg CO2e of CO2 per unit	23,435	663.67	0.66
	CH_4	0.000120	kg CO2e of CH4 per unit	23,435	2.81	0.00
	N_2O	0.00016	kg CO2e of N2O per unit	23,435	3.75	0.004
	Total Business travel - Tram (luas)	0.0286	kg CO2e	23,435	670.23	0.67
Mix pub transport (average of Tram, rail and bus)	CO_2	0.05551	kg CO2e of CO2 per unit	58,232	3,232.44	3.23
	CH_4	0.000070	kg CO2e of CH4 per unit	58,232	4.08	0.00
	N_2O	0.00039	kg CO2e of N2O per unit	58,232	22.71	0.023
	Total Business travel - Mixed	0.05597	kg CO2e	58,232	3259.23	3.26
			Total Commute- Sandyford office		**34.45**	

Table 10 Scope 3 - The carbon footprint accounted for the various transportation methods used for office commuting to and from Bankside (November – December 2025).

Type	Gas Type	Emission Factor*	Unit	Total distance (km)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
Bus (average)	CO_2	0.10311	kg CO2e of CO2 per unit	8,598	886.52	0.89
	CH_4	0.000010	kg CO2e of CH4 per unit	8,598	0.09	0.00
	N_2O	0.00073	kg CO2e of N2O per unit	8,598	6.28	0.01
	Total Business travel - Bus	0.10385	kg CO2e	8,598	892.88	0.89
Car - Diesel (Average)	CO_2	0.17136	kg CO2e of CO2 per unit	5,184	888.33	0.89
	CH_4	0.00000	kg CO2e of CH4 per unit	5,184	0.02	0.00
	N_2O	0.00167	kg CO2e of N2O per unit	5,184	8.66	0.01
	Total Business travel - Car Diesel	0.17304	kg CO2e	5,184	897.04	0.90
Car - Petrol (Average)	CO_2	0.16204	kg CO2e of CO2 per unit	3,414	553.18	0.55
	CH_4	0.00036	kg CO2e of CH4 per unit	3,414	1.23	0.00
	N_2O	0.00032	kg CO2e of N2O per unit	3,414	1.09	0.001
	Total Business travel - Car Petrol	0.16272	kg CO2e	3,414	555.50	0.56
Car - Plug in Hybrid (Average)	CO_2	0.10389	kg CO2e of CO2 per unit	1,391	144.49	0.14
	CH_4	0.00037	kg CO2e of CH4 per unit	1,391	0.51	0.00
	N_2O	0.00035	kg CO2e of N2O per unit	1,391	0.49	0.000
	Total Business travel - Car Hybrid	0.10461	kg CO2e	1,391	145.49	0.15
Car - Battery Electric Vehicle (Average)	CO_2	0.03992	kg CO2e of CO2 per unit	1,517	60.57	0.06
	CH_4	0.00024	kg CO2e of CH4 per unit	1,517	0.36	0.00
	N_2O	0.00031	kg CO2e of N2O per unit	1,517	0.47	0.000
	Total Business travel - Car Electric	0.04047	kg CO2e	1,517	61.40	0.06
Motorbike (Average)	CO_2	0.11138	kg CO2e of CO2 per unit	506	56.33	0.06
	CH_4	0.00177	kg CO2e of CH4 per unit	506	0.90	0.00
	N_2O	0.00052	kg CO2e of N2O per unit	506	0.26	0.000
	Total Business travel - Motorbike	0.11367	kg CO2e	506	57.49	0.06
National rail	CO_2	0.03510	kg CO2e of CO2 per unit	5,563	195.27	0.20
	CH_4	0.000080	kg CO2e of CH4 per unit	5,563	0.45	0.00
	N_2O	0.00028	kg CO2e of N2O per unit	5,563	1.56	0.002
	Total Business travel - National rail	0.03546	kg CO2e	5,563	197.27	0.20
Tram (Luas)	CO_2	0.02832	kg CO2e of CO2 per unit	3,035	85.94	0.09
	CH_4	0.000120	kg CO2e of CH4 per unit	3,035	0.36	0.00
	N_2O	0.00016	kg CO2e of N2O per unit	3,035	0.49	0.000
	Total Business travel - Tram (luas)	0.0286	kg CO2e	3,035	86.79	0.09
Mix pub transport (average of Tram, rail and bus)	CO_2	0.05551	kg CO2e of CO2 per unit	19,472	1,080.87	1.08
	CH_4	0.000070	kg CO2e of CH4 per unit	19,472	1.36	0.00
	N_2O	0.00039	kg CO2e of N2O per unit	19,472	7.59	0.008
	Total Business travel - Mixed	0.05597	kg CO2e	19,472	1089.82	1.09
			Total Commute- Bankside office		**3.98**	

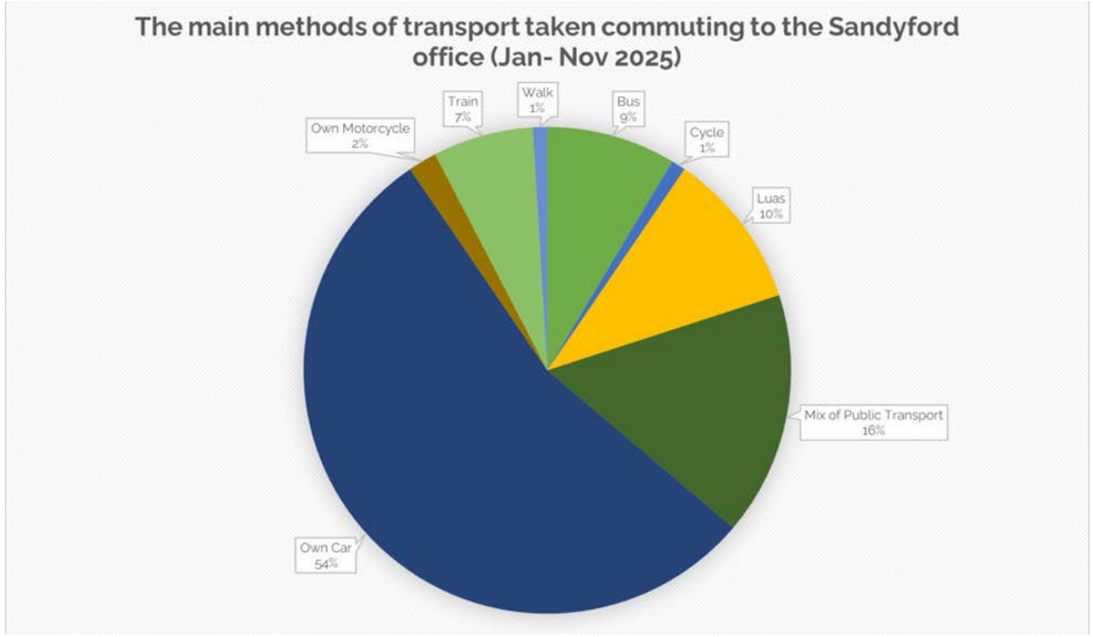


Figure 8 Results from the survey displayed in a pie chart showing the primary modes of commuting to the Sandyford office between January and November 2025.

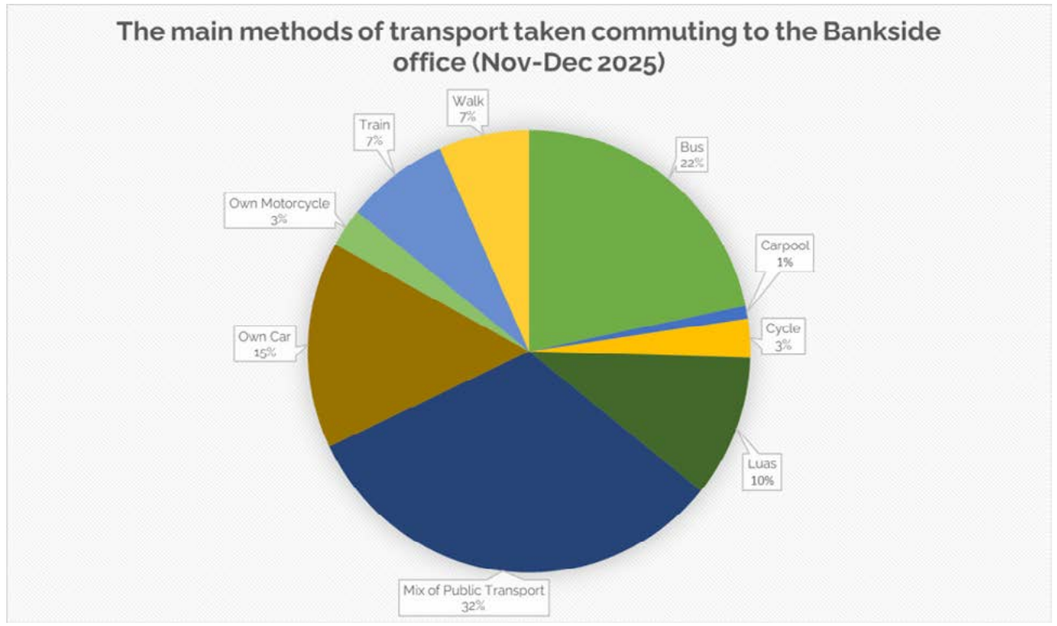
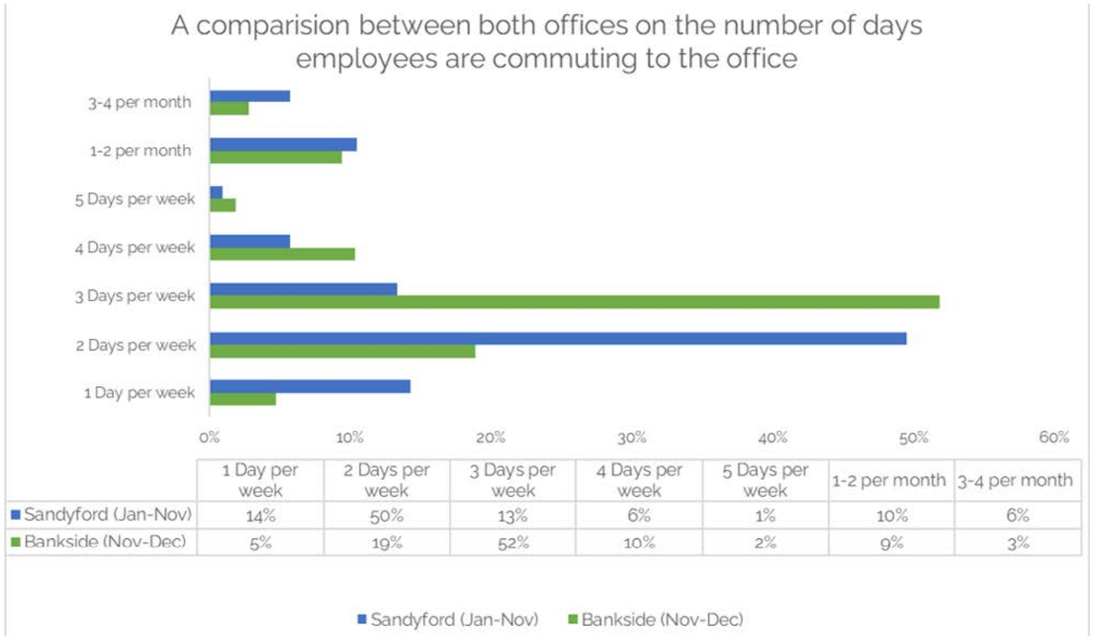


Figure 9 Results from the survey displayed in a pie chart showing the primary modes of commuting to the Bankside office between November and December 2025.



	1 Day per week	2 Days per week	3 Days per week	4 Days per week	5 Days per week	1-2 per month	3-4 per month
Sandyford (Jan-Nov)	14%	50%	13%	6%	1%	10%	6%
Bankside (Nov-Dec)	5%	19%	52%	10%	2%	9%	3%

Figure 10 Results from both surveys showing the average number of days that employees commute to Ethos' offices on a monthly and weekly basis in 2025.

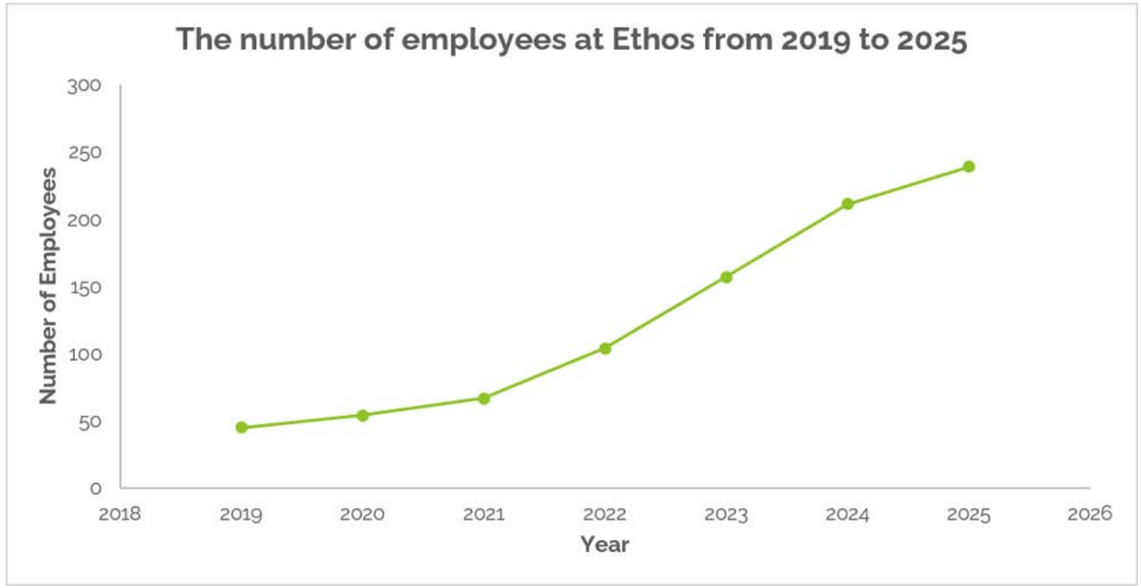


Figure 11 Employee count since the baseline year

The survey and results can be found in Appendix 5 of this report.

Considerations

Upon displaying the results of the anonymous survey, some consideration must be made to the number of employees hired between the baseline year and the present day, where the company has seen exponential growth in its workforce. With this increased number of employees understandably, the company sees an increase in consumption of resources, especially within scope 3 emissions. This must be put into context when making comparisons to the baseline figures. The company has increased staff numbers by over 431% between 2019 (i.e. the baseline year) and 2025. At the end of 2025 Ethos had 241 workforce, from which 175 are full time employees based in Ireland and 1 employee based in the UK.

Furthermore, it is important to note that since the office has moved to a city centre location, the frequency of office attendance for employees has substantially increased. However, although attendance has increased, the dependence of car commuting has dramatically decreased, most likely due to the more sustainable transport options available surrounding the new city centre location of the Bankside office. In this report, there were only 6 weeks of commuting data accounted for, therefore, the next reporting year will shed more light on commuting trends and the associated emissions with this office move.

Homeworking

In 2025, we submitted our emissions reduction target to the Science Based Targets initiative (SBTi) for validation. Within the SBTi framework, emissions related to homeworking are considered a voluntary reporting category. After careful review, we have decided to exclude homeworking emissions from this year's target boundary. Over the reporting period, the company has undergone significant structural and operational changes, including substantial growth in employee numbers, adjustments to office attendance requirements (shifting from one, to two, and currently three days per week), and a relocation of our office premises. These evolving factors materially affect commuting patterns, home energy use assumptions, and overall activity data, making the calculation of homeworking emissions highly complex and challenging to quantify with sufficient accuracy and consistency. We will continue to monitor this category and reassess its inclusion as our operations stabilize and data reliability improves.

Purchased goods and Services

In 2025, the calculation of Scope 3 emissions from Purchased Goods and Services followed a revised methodology compared to the previous reporting year. Instead of applying a predominantly spend-based extrapolation model with internal assumptions, we adopted the standardized methodology embedded within the Novata platform, leveraging its Carbon Navigator tool and the emissions factor database provided by Climatiq (Procurement - Climatiq API Reference - Automated Carbon Emission Calculations).

Under this approach, transactional spend data is uploaded and automatically grouped by supplier within the platform. Each supplier is then mapped to the most appropriate industry classification. The Carbon Navigator calculates associated emissions based on four key parameters: the supplier's industry, the amount spent, the geographic region of spend and use, and the relevant emissions factors. To improve temporal comparability and accuracy, the methodology applies region- and industry-specific inflation adjustments across reporting years. In addition, tax and transport margins are incorporated where required to ensure the correct conversion from financial spend to emissions.

This distinction is important because certain emissions factors require the full purchaser price (including taxes and transport), while others are based on the "basic" price excluding these components.

Overall, the 2025 methodology enhances accuracy, regional specificity, and alignment with best practice digital carbon accounting tools, while increasing transparency and consistency in our Scope 3 reporting.

The emissions factors applied in Novata were developed using the EXIOBASE 3 (2019) environmentally extended input–output database for the Ireland region, applying the IPCC AR5 Global Warming Potential (GWP) methodology.

To improve the representativeness of the emissions factors, expenditure values were adjusted for inflation using the European Central Bank Harmonised Index of Consumer Prices (HICP). In addition, tax margins, trade margins, and transport margins were applied using data from EXIOBASE (2007). It should be noted that official inflation data for 2025 was not available at the time of the analysis; therefore, inflation adjustments could only be applied up to the latest available year. As a result, the expenditure values used in the calculations are likely to be lower than actual 2025 prices, which may lead to a slight overestimation of the calculated greenhouse gas emissions. The emissions factors and adjustment values applied are presented in the table below.

Activity Name	Emission Factor Value (kg CO2e/EUR)	Inflation Adjustment (European Central Bank (HICP))	Tax Margin (EXIOBASE (2007))	Trade Margin (EXIOBASE (2007))	Transport Margin (EXIOBASE (2007))
Other business services	0.0616	0.2074	0.0511	0.00	0.00
Computer and related services	0.1385	0.2074	0.0000	0.00	0.00
Construction work	0.2758	0.2074	0.0473	0.00	0.00
Post and telecommunication	0.1103	0.0365	0.0515	0.00	0.00
Insurance and pension funding services (except compulsory social security services)	0.0663	0.2074	0.0055	0.00	0.00
Hotel and restaurant (services)	0.1050	0.2848	0.1426	0.00	0.00
Health and social work	0.0410	0.0745	0.00	0.00	0.00

Purchased Goods and Services represent the largest share of our total greenhouse gas emissions in 2025, accounting for **1,976.80 tCO_2e**. This is consistent with the emissions profile typically observed in companies of our size and operating model. As a service-oriented organization with relatively limited direct (Scope 1) emissions and modest Scope 2 emissions from purchased energy, the majority of our climate impact sits within Scope 3—particularly within upstream value chain activities.

Emissions from Purchased Goods and Services capture the embodied carbon associated with the production, extraction, and processing of the goods and services we procure, including IT equipment, professional services, software, office-related purchases, and other operational inputs. For small- to medium-sized enterprises, these indirect upstream emissions often outweigh operational emissions because the carbon intensity of purchased products and services reflects energy use, industrial processes, and supply chain activities occurring outside the company's direct control.

Refer to Table 11 below for a breakdown of emissions calculated.

Table 11 Scope 3 - Purchased goods emissions

NACE Category	kg CO2e
43 Specialised construction activities	91,218.69
56 Food and beverage service activities	2,795.64
61 Telecommunications	4,271
62 Computer programming, consultancy and related activities	121,374.79
65 Insurance, reinsurance and pension funding, except compulsory social security	1,229.12
69 Legal and accounting activities	71,808.28
71 Architectural and engineering activities, technical testing and analysis	1,567,547.92
72 Advertising and market research	11,042.97
78 Employment activities	21,273.07
81 Services to buildings and landscape activities	1,092.13
82 Office administrative, office support and other business support activities	21,036.89
85 Education	2,162.34
86 human health activities	219.02
Total carbon emissions	**1,917.07 tCO2eq**

Waste calculation

Waste hauler for Bankside Building is AES Lusk. Based on information provided by AES Lusk, all waste collected from our site is transferred to Thorntons Recycling at the Killeen Road licensed materials recovery facility for processing. The quantities for each waste stream (e.g., commercial biodegradable kitchen waste, mixed municipal waste, mixed recyclables and bulky MMW) were taken directly from AES waste transfer reports and annual summaries, which record tonnages by European Waste Catalogue (EWC) description. Each stream was categorised according to its reported treatment route (recycling, composting/anaerobic digestion, energy recovery, or landfill) based on the documented destination and standard treatment pathway for that waste type. The total tonnage per stream was then aggregated across the reporting period to determine the proportion of waste recycled, composted, recovered or disposed.

According to the summary provided by Panda Greenstar, all waste collected from the Apex Building (Sandyford office) was managed through recovery and recycling processes, with no quantities reported as sent directly to landfill. The report distinguishes between dry mixed recyclables and mixed municipal waste, both of which are processed through authorised recovery facilities where materials are sorted and either recycled or prepared for further treatment. Recyclable materials (e.g. paper, cardboard, plastics and metals) are separated and sent for reprocessing, while residual mixed waste is directed to recovery operations such as material recovery or energy recovery. Based on the summary figures presented, the report does not indicate any landfill disposal for the period covered.

The Advanced Waste Report for the construction period indicates that all waste generated during Bankside construction works were managed through authorised recycling and recovery processes, with no material recorded as disposed to landfill. The reported streams, including Bulky Mixed Municipal Waste and Mixed Municipal Waste, were transferred to licensed facilities where materials are sorted and directed towards appropriate recycling or recovery outlets. The summary confirms full diversion from landfill for the reporting period, demonstrating that construction-related waste was handled in accordance with waste hierarchy principles.

The floor area percentages shown in the table were used to estimate the proportion of waste attributable to Ethos within each building. Waste management invoices are issued for the entire Apex Building and Bankside Building, and therefore do not provide waste data specific to the areas occupied by Ethos. To allocate waste generation fairly, Ethos' occupied floor area was expressed as a percentage of the total building floor area. Accordingly, 13% of the total waste generated at the Apex Building and 12% of the total waste generated at the Bankside Building were assigned to Ethos. This floor-area-based allocation approach provides a reasonable estimate of Ethos' share of building waste where tenant-specific waste measurements are not available.

The proportion of floor space occupied by Ethos within two office buildings is shown below:

- Apex Building (Sandyford Office) has a total floor area of 5,295 m². Ethos occupies 671 m², which represents 13% of the building's total floor space.
- Bankside Building has a total floor area of 11,107.70 m². Ethos occupies 1,330 m², accounting for 12% of the building's total floor area.

The calculation of emissions was carried out using the Novata platform, which is a sustainability reporting tool used to quantify and manage greenhouse gas emissions based on activity data.

Novata applies emission factors from the BEIS (UK Government Department for Business, Energy & Industrial Strategy) Greenhouse Gas Reporting: Conversion Factors 2025 dataset. The factors used are based on the Great Britain (GB) regional dataset for the year 2025, ensuring that the calculations are aligned with a recognised and standardised methodology for corporate carbon reporting. This approach enables consistent, transparent, and comparable emissions estimates across different categories of business activity.

Refer to Appendix 6 for the calculations.

Table 12 Scope 3 - Waste emission results

Office	Waste treatment	Emission factor (kg CO_2e / tonne)	Ethos waste (tonnes)	Tonnes CO2 eq
Sandyford - Operational	General wase - Recycled	0.004	0.958	0.004
Bankside - Operational	Food & Organic - Compost	0.000	0.037	0.000
Bankside - Operational	General- Landfill	0.496	0.292	0.145
Bankside - Operational	General- Recycled	0.006	0.164	0.001
Bankside – construction	Mixed - Recycled	0.001	5.775	0.006
Total tCO2 eq				**0.156**

Fuel- and Energy-Related Activities

Scope 3 Category 3 (Fuel- and Energy-Related Activities) includes upstream greenhouse gas emissions associated with the production, processing, and transportation of fuels and energy consumed by the organisation that are not already accounted for within Scope 1 or Scope 2 emissions. These emissions comprise Well-to-Tank (WTT) emissions related to fuels such as natural gas, diesel, and petrol, as well as emissions associated with the generation of purchased electricity and losses occurring during electricity transmission and distribution (T&D). In accordance with the GHG Protocol, these emissions are reported separately from direct fuel combustion and purchased electricity consumption to provide a more complete assessment of the organisation's energy-related carbon footprint.

Well to tank (WTT) of fuel

Well-to-tank (WTT) fuels conversion factors are used to account for the upstream Scope 3 emissions associated with extraction, refining and transportation of the natural gas used in the Sandyford office, prior to combustion.

To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the Well to Tank fuels conversion factor for Natural gas

Table 13 Scope 3 – WTT of Fuel results.

Fuel	Unit	Emission Factor	Total consumption (kwh)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
Natural Gas	kWh (Gross CV)	0.03021	39,360	1189.0656	1.19

Well to tank (WTT) of electricity

Well-to-tank (WTT) electricity conversion factors are used to account for the upstream Scope 3 emissions associated with extraction, refining and transportation of primary fuels before their use in the generation of electricity. Electricity generation, transmission and distribution losses have separate WTT emissions assigned to them.

To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the Well to Tank UK Electricity conversion factor.

Table 14 Scope 3 – WTT of Electricity results.

Activity	Unit	Emission Factor	Total consumption (kwh)	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
WTT- electricity (generation)	kWh	0.0459	70,565	3238.9335	3.24
WTT-electricity (T&D)	kWh	0.00397	70,565	280.14305	0.28
Total emissions (tCO_2e)					**3.52**

Transmission and distribution (T&D) of electricity

Transmission and distribution (T&D) factors should are used to report the Scope 3 emissions associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it).

To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the Transmission & Distribution UK Electricity conversion factor.

Table 15 Scope 3 – T&D of Electricity results.

Activity	Gas Type	Emission Factor	Unit	Total kWh	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
T&D - electricity	CO_2	0.01834	kg CO2e of CO2 per unit	70,565	1294.16	1.29
	CH_4	0.00008	kg CO2e of CH4 per unit	70,565	5.65	0.01
	N_2O	0.00011	kg CO2e of N2O per unit	70,565	7.76	0.01
	Total T&D- electricity	0.01853	kg CO2e	70,565	1,307.57	1.31

Well to tank (WTT) of Business Travel

Well-to-tank (WTT) business travel – air conversion factors are used to account for the upstream Scope 3 emissions associated with extraction, refining and transportation of the aviation fuel to the plane before take-off. Well-to-tank (WTT) business travel conversion factors for passenger vehicles and business travel on land are used to report the upstream Scope 3 emissions associated with extraction, refining and transportation of the raw fuels before they are used to power the transport mode.

To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the (WTT) business travel – air conversion factors and passenger vehicles and business travel on land factors.

Table 16 Scope 3 – WTT of Business Travel – Air & Train

Haul	Class	Unit	kg CO2e	Total Km	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
WTT International flight, to/from non-UK	Economy class	passenger.km	0.02	1,033,728.00	17,118.54	17.12
WTT- rail	National rail	passenger.km	0.01	4,462.00	40.02	0.04

Table 17 Scope 3 – WTT of Business Travel – Car

Activity	Type	Unit	Car Diesel kg CO2e	Car Petrol kg CO2e	Car Hybrid kg CO2e	Battery Electric Vehicle kg CO2e
WTT- cars (by size)	Average car	passenger.km	0.04146	0.04599	0.03315	0.01049
		Total km	41,517.00	14,835.00	3,951.00	401.00
		Total kg CO2e	1,721.29	682.26	130.98	4.21
Total WTT- business travel- car (tCO_2e)						**2.54**

Well to tank (WTT) of Commute

Well-to-tank (WTT) business travel conversion factors for passenger vehicles and business travel on land are used to report the upstream Scope 3 emissions associated with extraction, refining and transportation of the raw fuels before they are used to power the transport mode. To estimate the associated greenhouse gas emissions, the UK Government GHG Conversion Factors for Company Reporting (2025 Full Set) were applied using the (WTT) business travel passenger vehicles and business travel on land factors.

Table 18 Scope 3 – WTT of Commute (Sandyford Office)

Transport method	Distance (km per passenger)	kg CO2e	kg CO2e per km
Bus (average)	23434.71	0.02649	620.79
Diesel car (average)	57521.57	0.04146	2384.84
Petrol car (average)	90898.29	0.04599	4180.41
Plug-in hybrid (average)	4971.00	0.02934	145.85
Electric car (average)	26275.29	0.01049	275.63
Motorbike (average)	6391.29	0.02956	188.93
National rail	29115.86	0.00897	261.17
Tram (Luas)	23434.71	0.00749	175.53
Mix pub transport (average of Tram, rail and bus)	58231.71	0.01432	833.68
Total WTT- commute ($kgCO_2e$)	9066.82		
Total WTT- commute (tCO_2e)	9.07		

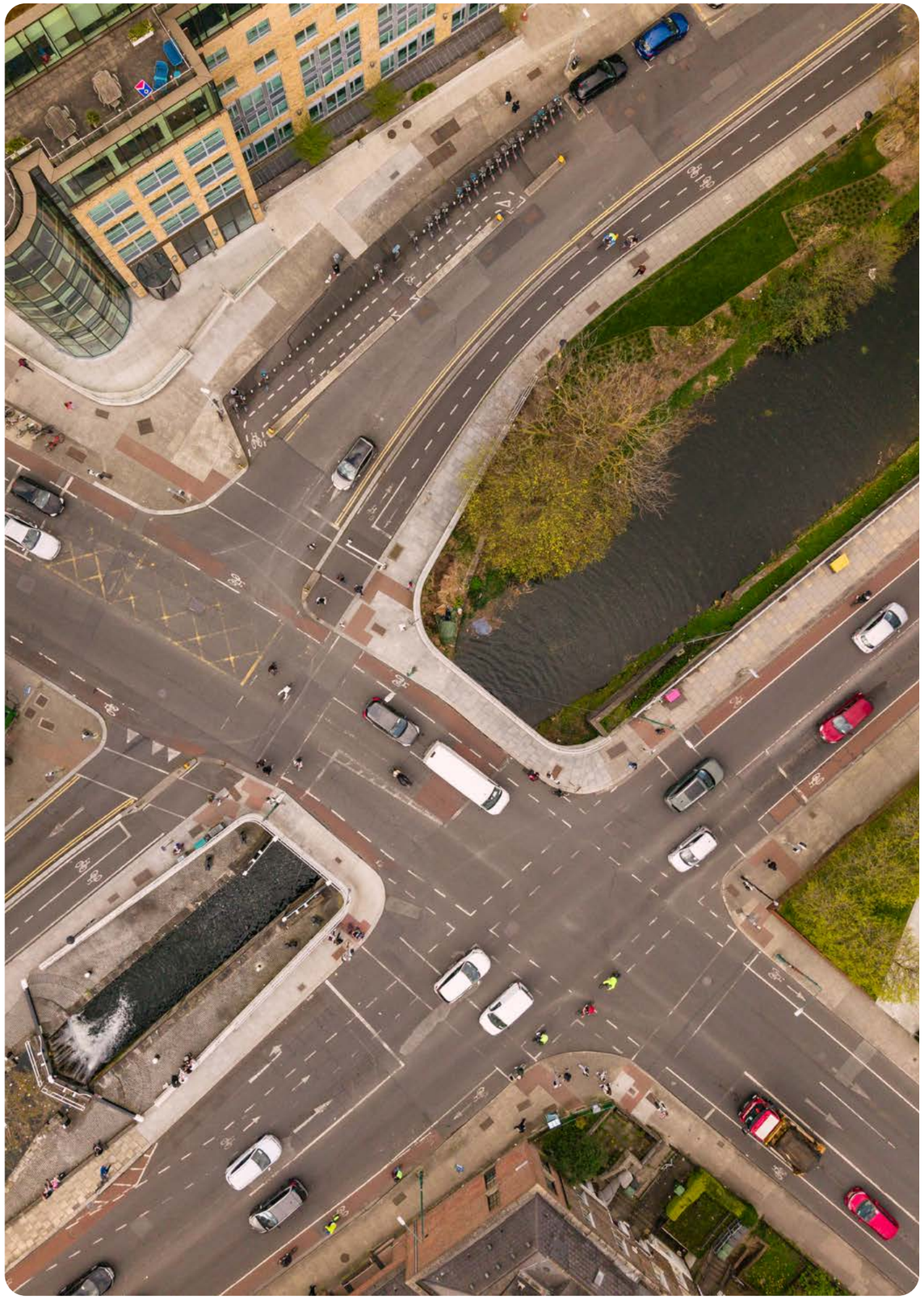
Table 18 Scope 3 – WTT of Commute (Sandyford Office)

Transport method	Distance (km per passenger)	kg CO2e	kg CO2e per km
Bus (average)	8597.83	0.02649	227.76
Diesel car (average)	5183.99	0.04146	214.93
Petrol car (average)	3413.84	0.04599	157.00
Plug-in hybrid (average)	1390.83	0.02934	40.81
Electric car (average)	1517.26	0.01049	15.92
Motorbike (average)	505.75	0.02956	14.95
National rail	5563.30	0.00897	49.90
Tram (Luas)	3034.53	0.00749	22.73
Mix pub transport (average of Tram, rail and bus)	19471.56	0.01432	278.77
Total WTT- commute ($kgCO_2e$)	1022.76		
Total WTT- commute (tCO_2e)	1.02		

Upstream leased assets

Upstream leased asset emissions have been accounted for based on the rental costs associated with Ethos' coworking spaces in Galway and London. As activity data on the leased office spaces was not available, emissions were estimated using a spend-based approach, applying the NACE 77 (Rental and Leasing Activities) emission factor from Climatiq. This approach captures the upstream greenhouse gas emissions associated with the provision of leased workspace services.

Office	Total Emissions (kg CO_2e)	Total Emissions (tCO_2e)
UK office	5,552.13	5.55
Galway office	1,212.05	1.21
Total		**6.76**



7. Uncertainty Assessment and Data Quality

7.1 Methodology for Assessing Uncertainty (Quantitative vs. Qualitative)

Ethos employs a **qualitative uncertainty assessment** at the inventory-category level. This pragmatic approach recognises that a comprehensive quantitative uncertainty calculation isn't always practical or cost-effective for every emissions source. The company's report explicitly states that a qualitative approach, with clear justification, is permissible when quantitative estimation is not feasible. This aligns with the recommendation in the GHG Protocol that uncertainty assessment should be conducted at the 'GHG inventory category level', and if quantitative estimation isn't possible, a qualitative assessment with justification is required.

The qualitative uncertainty levels utilised are as follows:

- **A:** It is virtually certain that data provided are accurate and from a verified source.
- **B:** There is a very high degree of confidence that the data provided are accurate and from a verified source.
- **C:** There is a high degree of confidence that the data provided is from a reliable source.
- **D:** There is a medium degree of confidence that the data provided are accurate; however, some assumptions have been made.
- **E:** There is medium to low uncertainty in the data provided; some assumptions have been made to calculate emissions**.**
- **F:** There is a low degree of confidence that the data provided is accurate and assumptions have been made to calculate emissions; further investigation needed.

7.2 Identified Sources of Uncertainty and Their Impact

Ethos heavily relies on primary, metered activity data for its key Scope 1 and Scope 2 sources (e.g., gas from supplier bills; electricity from bills/smart monitoring), and employs documented conversion factors and QA checks. This approach results in a very high degree of confidence (Level B) for these categories, reflecting the robust nature of the measured data.

Conversely, uncertainty is more variable across the Scope 3 categories. This is largely because some categories utilise Tier 2 or Tier 3 data collection methods, such as spend-based mappings and upstream/lifecycle emission factors, rather than direct, activity-specific measurements. Specifically:

- **Fugitive refrigerant emissions:** The assessment is based on annual maintenance documentation rather than continuous metering, introducing a medium degree of uncertainty (Level D).
- **Purchased goods & services:** A spend-based approach with external emission factor databases is used, resulting in medium to low uncertainty (Level E) due to supplier classification and factor applicability.
- **Fuel- & energy-related activities:** While activity data comes from metered energy use, emissions are calculated using upstream/lifecycle and T&D loss factors from external datasets, leading to a medium degree of uncertainty (Level D) as these are inherently modelled or averaged.
- **Waste generated in operations:** Waste quantities are from primary contractor records, but conversion to CO_2e uses average data methods and waste treatment fractions, introducing classification and model uncertainty (Level D).
- **Business travel:** Data for flights are high quality (Level B), but rail and road travel often rely on expense claims and manual distance entry, increasing uncertainty for these sub-modes (Level D).
- **Employee commuting:** This is based on an annual employee survey, which is susceptible to self-reporting errors and assumptions about distances/frequencies, leading to medium to low uncertainty (Level E). The GHG Protocol acknowledges that collecting employee commuting data can be challenging and often relies on surveys, where participation rates and data accuracy can vary.

These identified uncertainties directly impact the reliability of the reported emissions figures, particularly where estimation and proxy data are employed rather than direct measurement. The use of secondary data, while necessary for completeness, can introduce variability in quality, as it may not be as technologically, temporally, or geographically representative as primary data.

7.3 Actions Taken to Mitigate Uncertainty and Improve Inventory Quality

Ethos is committed to the continuous improvement of its GHG inventory's accuracy and transparency. This commitment includes taking, or planning to take, the following steps:

- **Reduce Uncertainty in Fugitive Refrigerant Emissions (Scope 1):** Ethos aims to move from annual leakage-rate assumptions towards more frequent leak monitoring, improved service evidence, and better capture of refrigerant charge and maintenance outputs for HVAC/VRF units. This will build on the existing refrigeration calculator approach by integrating more granular and frequent data. The GHG Protocol advises that companies should aim to improve data quality over time by replacing lower-quality data with higher-quality data, especially for activities with low data quality and high emissions.
- **Improve Scope 3 Category 1 (Purchased Goods & Services) Activity Data Quality:** Where feasible, Ethos plans to transition from a purely spend-based mapping approach to more activity-based or supplier-specific breakdowns. This involves enhanced procurement categorisation, tighter SIC/NACE mapping, and more targeted data capture directly from suppliers, while continuing to use Climatiq/Novata for factor application. The Scope 3 Standard encourages companies to collect data from suppliers that is as specific as possible to the product or service purchased to improve data quality.
- **Reduce Uncertainty in Commuting and Business Travel Distances (Scope 3 Categories 6 & 7):** For travel modes currently reliant on survey-based or manual distance inputs (e.g., employee commuting, some road/rail business travel), Ethos will enhance data capture. This may involve implementing systems for more system-derived distance tracking or refining survey structures to record distances more consistently and accurately. The distinction between Sandyford and Bankside office periods will remain tightly aligned to activity data. The GHG Protocol offers guidance on using sampling techniques and improving survey design for employee commuting to enhance completeness and accuracy.

By systematically addressing these areas, Ethos aims to reduce the inherent uncertainty in its GHG inventory, thereby enhancing the credibility and reliability of its reported emissions data, in line with the principle of accuracy where uncertainties are reduced as far as practicable

ETHOS

8. GHG Reduction Initiatives and Targets

8.1 GHG Reduction Targets and Progress (e.g., SBTi)

Ethos Engineering is committed to significant greenhouse gas (GHG) emission reductions, with targets validated by the Science Based Targets initiative (SBTi) in 2025. These targets align with global climate science to limit warming to 1.5°C and are set against a 2019 base year.

The organisation's GHG reduction targets and progress as of 2025 are summarised below:

Target Scope	Target	Target Year	Base Year	Base Year Emissions (tCO_2eq)	Progress (2025 vs 2019)	Gases Covered	Scope 3 Categories Covered	SBTi Validation
Near-term Targets								
Scope 1 & 2 (combined)	46.2% absolute reduction	2030	2019	38.38	-32.9% (-12.632 tCO_2eq)	All relevant GHGs	N/A	Approved
Scope 3	Minimum 27.5% absolute reduction	2030	2019	125.5	+393.4% (+493.574 tCO_2eq)	All relevant GHGs	Business travel, Commuting, Purchased Goods & Services, Waste Generated in Operations, Upstream emissions of purchased electricity & Gas, Transmission & Distribution (Electricity)	Approved
Long-term Target								
Net Zero (Scope 1, 2 & 3 combined)	90% reduction	2050	2019	163.88	N/A	All relevant GHGs	All relevant Scope 3 categories	Approved

Progress Analysis:

- **Scope 1 and 2:** A notable 32.9% reduction in Scope 1 and 2 emissions was achieved by 2025 against the 2019 baseline. This progress is primarily due to operational improvements, including the relocation to a new office with electric heating and enhanced energy management practices.
- **Scope 3:** The reported 393.4% increase in Scope 3 emissions by 2025 is primarily due to improvements in calculation methodology, enhanced data quality, expanded activity-based inputs, and the use of more comprehensive emissions factor databases. This indicates a more robust and accurate representation of value chain emissions rather than a material increase in underlying activities.

8.2 GHG Reduction Initiatives and Future Plans

Ethos Engineering is actively implementing a range of initiatives to reduce its greenhouse gas (GHG) emissions, aligning with its "Pledge to Net Zero" strategy and approved SBTi targets. These efforts encompass operational changes, advanced technology adoption, and robust data management to drive decarbonisation across its activities.

Current Implemented Initiatives:

- **Office Relocation and Decarbonisation:** The move to the Bankside office in November 2025 eliminated Scope 1 emissions (fuel combustion and company-controlled refrigerants), leading to zero direct emissions from that point. The new premises boast a BER A3 rating, LEED Gold certification, and excellent public transport access, encouraging low-carbon commuting.
- **Enhanced Energy Management:** Utilising the iLab (Digital Twin) and IoT sensors allows for real-time energy consumption monitoring. This enabled the identification and rectification of out-of-hours energy use by EV chargers, leading to carbon savings.
- **Renewable Electricity Procurement:** The Bankside office sources 100% renewable electricity from Pinergy.

Improvements in Carbon Accounting and Data Management:

Ethos has significantly enhanced its carbon accounting infrastructure by implementing the Novata platform for ESG data management and carbon calculations, ensuring a more robust methodology and improved emission factors. Additionally, the Savills SavIQ platform is utilised at the Bankside office for real-time tracking, measurement, and reporting of Scope 3 emissions data.

Future Plans and Commitments:

- **Office Certification:** Following the office relocation, Ethos is evaluating leading international certifications focused on operational performance to further validate and enhance the sustainability of the Bankside office, which already holds new construction certifications such as LEED Gold. The company is committed to pursuing one of these internationally recognised 'in-use' certifications in the coming year.
- **EcoVadis Performance:** Having achieved an EcoVadis Silver rating, Ethos is committed to maintaining or improving this performance in the next reporting cycle. The company recognises that robust environmental performance is one of the keys to achieving and sustaining high ratings from assessments like EcoVadis.
- **Ongoing Verification:** The carbon emissions inventory is currently undergoing independent verification in accordance with ISO 14064-3:2018, with results to be disclosed in future cycles.
- **Climate Risk Assessment:** A climate risk assessment for the Bankside office is scheduled for 2026, aiming to inform a comprehensive climate change adaptation plan.

These initiatives contribute to reduced energy consumption through conservation, efficiency, and transition to renewable energy sources.

9. Appendices / Annexes

9.1 Glossary of Terms

Essential Terms

- Activity Data: Quantitative measure of a level of activity that results in GHG emissions (e.g., kWh of electricity, litres of fuel consumed).
- Carbon Dioxide Equivalent (CO_2e): Universal unit expressing the global warming potential of each gas in CO_2 terms. Calculated by multiplying the mass of a gas by its GWP.
- Emission Factor: Coefficient converting activity data into GHG emissions (e.g., kg CO_2e per kWh of electricity).
- Global Warming Potential (GWP): Factor describing the atmospheric warming impact of one unit of gas relative to CO_2 over a 100-year time horizon.
- GHG Inventory: Quantified list of an organisation's GHG emissions and sources, prepared in accordance with GHG Protocol.

The Seven Greenhouse Gases (Kyoto Protocol)

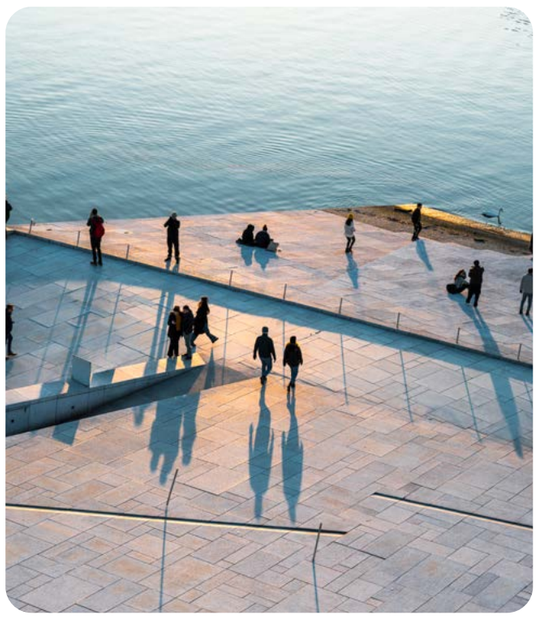
- Carbon Dioxide (CO_2): Primary anthropogenic GHG from fossil fuel combustion, industrial processes, and biomass burning. GWP = 1 (reference gas).
- Methane (CH_4): Emitted from coal mining, natural gas production, agriculture, and waste treatment. 100-year GWP ≈ 28–34.
- Nitrous Oxide (N_2O): Released from agricultural soil management, wastewater treatment, and industrial processes. 100-year GWP ≈ 265–298.
- Hydrofluorocarbons (HFCs): Synthetic gases used in refrigeration and air-conditioning. 100-year GWP varies widely (approximately 124–3,170+ depending on type; R-410A ≈ 1,730).
- Perfluorocarbons (PFCs): Byproduct of aluminium production and semiconductor manufacturing. 100-year GWP ≈ 7,100–11,900+.
- Sulphur Hexafluoride (SF_6): Used in electrical switchgear and magnesium casting. 100-year GWP ≈ 23,500.
- Nitrogen Trifluoride (NF_3): Used in semiconductor and solar panel manufacturing. 100-year GWP varies (typically high).

Scope Classification

- Scope 1 Emissions: Direct emissions from sources owned or controlled by the organisation (combustion, refrigerants, fugitive emissions).
- Scope 2 Emissions: Indirect emissions from purchased electricity, steam, heating, or cooling.
- Scope 3 Emissions: Indirect emissions in the value chain (business travel, purchased goods, waste, commuting; 15 categories defined).

Data Quality and Verification

- Primary Data: Site-specific quantified values obtained from direct measurement or calculation within organisational boundaries.
- Secondary Data: Data from sources other than primary data, such as published databases and literature validated by competent authorities.
- Uncertainty: Parameter characterising the dispersion of values that could reasonably be attributed to a quantified GHG amount.
- Verification: Independent process evaluating whether GHG statements are materially correct and conform to criteria (ISO 14064-3).



9.2 References and Data Sources

Scope 1:

- Gas carbon emissions factor source: BEIS - Greenhouse Gas Reporting: Conversion Factors 2025.
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- SEAI (n.d). Conversion Factors. [online] Available at: https://www.seai.ie/data-and-insights/seai-statistics/conversion-factors/ .

Scope 2:

- Electricity carbon emissions factor source: Association of Issuing Bodies (AIB) for the Republic of Ireland.
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- Butterfly Air. Butterfly Monitor Platform. [online] Available at: https://app-butterfly-web-prod.azurewebsites.net
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Scope 3:

Business Travel:

- Travel by air carbon emission factor source: https://www.icao.int/environmental-protection/Carbonoffset/Pages/default.aspx
- Travel by car and train's carbon emission factor source: Climatiq data source library
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Employee Commuting:

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Purchased Goods and Services:

- Purchased goods and services carbon emission factor source: Climatiq (Procurement - Climatiq API Reference - Automated Carbon Emission Calculations).

Transmission and Distribution Loss:

- Electricity upstream and Transmissions & Distribution carbon emission factor source: International Energy Agency (IEA) for the year 2023 and for the republic of Ireland.

Waste Generation in Operation/Construction:

- Greenhouse gas reporting: conversion factors 2025 [online] Available at: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025?utm_source=chatgpt.com
- Recycling & Recovery Performance at Thorntons Killeen Road [online] Available at: https://thorntons-recycling.ie/about?utm_source

9.3 Appendix 1 – Gas bills

Gas Consumption 2025		
Date	**Supplier**	**Units Consumed KWH**
07.01.25	Flogas	6647
07.01.25	Flogas	5096
07.03.25	Flogas	3930
07.03.25	Flogas	7563
08.05.25	Flogas	4445
08.05.25	Flogas	3029
16.07.25	Flogas	1260
18.07.25	Flogas	1982
04.09.25	Flogas	775
04.09.25	Flogas	1197
13.11.25	Flogas	3105
14.11.25	Flogas	331
Total Gas Consumption		**39360**

9.4 Appendix 2 – Refrigerants

Step 1: Determine Annual Net HFC and PFC Emissions from Assembly/Installation of Refrigeration/AC Equipment							
(B x D x E x F x G)							
Step 1.1	Step 1.2	Step 1.3	Step 1.4	Step 1.5	Step 1.6		Step 1.7
A	B	C	D	E	F	G	H
Refrigeration/	Flogas	3930					
Air-Conditioner Equipment Name	Number of Units	Type of Refrigerant	GWP of Refrigerant	Original Refrigerant Charge in Each Unit (kilograms)	Assembly/Installation Emission Factor	Conversion Factor (tonnes/kilograms)	Assembly Emissions (tonnes of CO2 e/yr)
PURY-P300YGM-A	1	R-410A	2088	13.00	2%	1.00E-03	0.54
Total tCO2eq							**0.54**

Step 2: Determine Net Gross HFC and PFC Emissions from Operation of Refrigeration/AC Equipment							
(B x D x E x F x G)							
Step 2.1	Step 2.2	Step 2.3	Step 2.4	Step 2.5	Step 2.6		Step 2.7
A	B	C	D	E	F	G	H
Refrigeration/Air-Conditioner Equipment Name	Number of Units	Type of Refrigerant	GWP of Refrigerant	Refrigerant Charge (kilograms)	Annual Leakage Rate (%)	Conversion Factor (tonnes/kilograms)	Operation Emissions (tonnes of CO2 equivalent/yr)
PURY-P300YGM-A	1	R-410A	2088	13.00	5%	1.00E-03	1.36
PURY-P300YGM-A	1	R-410A	2088	13.00	2%	1.00E-03	0.54
Total tCO2eq							**1.36**

Step 3: Determine Annual Net HFC and PFC Emissions from Disposal of Refrigeration/AC Equipment										
((B x E) x (1 - (F * G)) x (1 - H)-I)* D * J										
Step 3.1	Step 3.2	Step 3.3	Step 3.4	Step 3.5	Step 3.6	Step 3.7	Step 3.8	Step 3.9		Step 3.10
A	B	C	D	E	F	G	H	I	J	K
Refrigeration/Air-Conditioner Equipment Name	Number of Units	Type of Refrigerant	GWP of Refrigerant	Original Refrigerant Charge (kg)	Annual Leakage Rate (%)	Time since last recharge (years)	Recycling Efficiency (%)	Destruction (kilograms)	Conversion Factor (tonnes/kg)	Disposal Emissions (tonnes of CO2 equivalent/yr)
PURY-P300YGM-A	1	R-410A	2088	13.00	5%	18.00	75%	3.25*	1.00E-03	6.11
PURY-P300YGM-A	1	R-410A	2088	13.00	2%	1.00E-03	0.54			
Total tCO2eq										**6.11**

** In Ireland there is no known destruction of HFCs - https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/Ireland_NIR-2021_cover.pdf*

DE = disposal emissions (total full charge of retiring equipment - refrigerant recovered from retiring equipment)*

9.5 Appendix 3 – Electricity bills

Table 19 Offices electricity consumption 2025

Electricity - Office Consumption 2025			
Date	**Supplier**	**Type of Consumption**	**Units Consumed KWH**
30.01.25	Flogas	Sandyford - Office Consumption	75
03.03.25	Flogas	Sandyford - Office Consumption	1,206
03.03.25	Flogas	Sandyford - Office Consumption	5,470
02.04.25	Flogas	Sandyford - Office Consumption	572
02.04.25	Flogas	Sandyford - Office Consumption	2,847
02.04.25	Flogas	Sandyford - Office Consumption	2,439
06.05.25	Flogas	Sandyford - Office Consumption	4,767
06.05.25	Flogas	Sandyford - Office Consumption	1,082
04.06.25	Flogas	Sandyford - Office Consumption	2,449
04.06.25	Flogas	Sandyford - Office Consumption	540
04.07.25	Flogas	Sandyford - Office Consumption	3,889
04.07.25	Flogas	Sandyford - Office Consumption	884
01.08.25	Flogas	Sandyford - Office Consumption	1,453
01.08.25	Flogas	Sandyford - Office Consumption	5,139
02.09.25	Flogas	Sandyford - Office Consumption	4,044
02.09.25	Flogas	Sandyford - Office Consumption	960
02.10.25	Flogas	Sandyford - Office Consumption	1,256
02.10.25	Flogas	Sandyford - Office Consumption	1,344
29.10.25	Flogas	Sandyford - Office Consumption	3,881
29.10.25	Flogas	Sandyford - Office Consumption	1,006
17.11.25	Pinergy	Bankside - Office Consumption	1,544
21.11.25	Flogas	Sandyford - Office Consumption	1,586
21.11.25	Flogas	Sandyford - Office Consumption	2,081
09.12.25	Pinergy	Bankside - Office Consumption	2,014
31.12.25	Pinergy	Bankside - Office Consumption	4,486
Total			**57,013.68**

Table 20 EV charging electricity consumption 2025

Electricity – EV charging Consumption 2025			
Date	**Supplier**	**Type of Consumption**	**Units Consumed KWH**
03.03.25	Flogas	Sandyford - EV Charger	1434
06.05.25	Flogas	Sandyford - EV Charger	1447
04.06.25	Flogas	Sandyford - EV Charger	2778
04.07.25	Flogas	Sandyford - EV Charger	1156
01.08.25	Flogas	Sandyford - EV Charger	524
02.09.25	Flogas	Sandyford - EV Charger	1219
02.10.25	Flogas	Sandyford - EV Charger	1766
29.10.25	Flogas	Sandyford - EV Charger	1253
21.11.25	Flogas	Sandyford - EV Charger	1975
Total			**13,552**

9.6 Appendix 4 – Business Travel

Table 21 Business travel - Flights

Business travel - Flights	
Month	**Total Kg CO2e**
January	6700
February	4730
March	5206
April	6706
May	4804
June	6222
July	6998
August	3988
September	11798
October	12132
November	11566
December	9464
Total	**90.314 tCO2eq**

Table 22 Business travel - Train

Business travel - Flights	
Month	**Total distance (Km)**
April	988
May	1028
June	1362
August	474
September	610
Total distance	**4,462 km**

Table 23 Business travel - Car

Business travel - Flights	
Month	**Total distance (Km)**
January to October	50,756
October to December	60,704
Total distance	**111,460 km**

Appendix 5 – Employee Commuting

Sandyford Commuting Survey - 2025						
In 2025, on average how often did you attend the office (Sandyford or Galway)	**In 2025, what is the main method of transport you regularly used to get to the office?**	**In 2025, what distance did you travel from home to the office using the main method of transport?**	**In 2025, what is a second method of transport you regularly use to get to the office (if any)?**	**In 2025, what distance did you travel from home to the office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits in the past year?**	**Specify changes in transport habits**
2 Days per week	Bus	0-5KM	Cycle	0-5KM	No	None
2 Days per week	Luas	15-20KM	Train	10-15KM	No	NA
2 Days per week	Mix of Public Transport	25-30KM	N/A	N/A	No	No changes.
1 Day per week	Mix of Public Transport	more than 30KM	Walks	0-5KM	No	no changes, i take a mix of public transport from Galway to the Dublin office and i walk to/from the Galway office
2 Days per week	Luas	0-5KM	Walks	0-5KM	No	N/A
2 Days per week	Own Car - Diesel	20-25KM	N/A	N/A	No	No changes. Started working in Sandyford office this year and always used my car to go there.
2 Days per week	Own Car - Petrol	10-15KM	Own Car - Diesel	10-15KM	No	None. I will change to public transport when we move office to the City centre.
1-2 per month	Train	more than 30KM	Luas	more than 30KM	No	No changes!
2 Days per week	Luas	0-5KM	Walks	0-5KM	No	n/a
2 Days per week	Luas	5-10KM	N/A	N/A	No	n/a
2 Days per week	Own Car - Diesel	0-5KM	Luas	0-5KM	Yes (please specify in question below)	Started using public transport more often
3 Days per week	Own Car - Electric	more than 30KM	N/A	N/A	No	none
2 Days per week	Mix of Public Transport	5-10KM	N/A	N/A	No	I'm excited to have more public transport options at the new office!
3 Days per week	Own Car - Electric	more than 30KM	N/A	N/A	No	None
3 Days per week	Own Car - Diesel	0-5KM	Walks	0-5KM	No	No, but I will be switching to Luas for the new office as it will be more convienent
4 Days per week	Own Car - Petrol	10-15KM	Own Motorcycle	10-15KM	No	n/a
2 Days per week	Mix of Public Transport	10-15KM	Own Car - Petrol			
2 Days per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	N/A
2 Days per week	Own Car - Petrol	more than 30KM	Own Car - Petrol			
2 Days per week	Own Car - Diesel	5-10KM	N/A	N/A	No	N/a
2 Days per week	Mix of Public Transport	25-30KM	Mix of Public Transport	25-30KM	No	N/A
2 Days per week	Mix of Public Transport	25-30KM	Mix of Public Transport	25-30KM	Yes (please specify in question below)	Switching Car to public transport
2 Days per week	Own Car - Diesel	more than 30KM	Own Car - Diesel	more than 30KM	No	not applicable
1-2 per month	Train	more than 30KM	Bus	more than 30KM	No	N/A
2 Days per week	Own Car - Petrol	5-10KM	N/A	N/A	No	N/A
2 Days per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	//
2 Days per week	Own Car - Electric	15-20KM	N/A	N/A	No	N/A
2 Days per week	Own Car - Petrol	more than 30KM	Mix of Public Transport	more than 30KM	No	no change
3 Days per week	Own Motorcycle	10-15KM	Own Car - Diesel	10-15KM	Yes (please specify in question below)	Switch from pubic transport to motorcycle due to unreliable public transport.
4 Days per week	Own Car - Electric	10-15KM	N/A	N/A	No	n/a
1 Day per week	Own Car - Petrol	20-25KM	N/A	N/A	No	NA
2 Days per week	Bus	more than 30KM	Own Car - Diesel	5-10KM	No	-
2 Days per week	Bus	20-25KM	Luas	15-20KM	No	No of times coming to office increased
2 Days per week	Own Car - Electric	20-25KM	N/A	N/A	No	none
3-4 per month	Own Car - Diesel	10-15KM	N/A	N/A	No	N/A
5 Days per week	Own Car - Petrol	0-5KM	N/A	N/A	No	None

Sandyford Commuting Survey - 2025						
In 2025, on average how often did you attend the office (Sandyford or Galway)	**In 2025, what is the main method of transport you regularly used to get to the office?**	**In 2025, what distance did you travel from home to the office using the main method of transport?**	**In 2025, what is a second method of transport you regularly use to get to the office (if any)?**	**In 2025, what distance did you travel from home to the office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits in the past year?**	**Specify changes in transport habits**
2 Days per week	Luas	10-15KM	Train	0-5KM	No	N/A
3-4 per month	Own Car - Petrol	more than 30KM	N/A	N/A	No	None
1 Day per week	Own Car - Petrol	5-10KM	N/A	N/A	No	N/A
2 Days per week	Own Car - Hybrid petrol	more than 30KM	N/A	N/A	Yes (please specify in question below)	Moved from Diesel to Hybrid Petrol
2 Days per week	Own Car - Electric	10-15KM	Carpool	10-15KM	No	N/A
2 Days per week	Own Car - Diesel	more than 30KM	Train	more than 30KM	Yes (please specify in question below)	From bus to drive
2 Days per week	Luas	10-15KM	Walks	0-5KM	No	none
4 Days per week	Bus	5-10KM	Carpool	5-10KM	No	None
3 Days per week	Own Car - Petrol	5-10KM	Walks	0-5KM	Yes (please specify in question below)	Currently in the process of moving into accommodation close to the Galway office allowing for 5 min walks to and from the Galway office.
2 Days per week	Bus	5-10KM	Walks	0-5KM	Yes (please specify in question below)	increased remote work for upto 5 weeks this year
2 Days per week	Own Car - Petrol	more than 30KM	Mix of Public Transport	more than 30KM	No	N/A
2 Days per week	Walks	0-5KM	Own Car - Petrol			
2 Days per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	n/a
3 Days per week	Own Car - Petrol	0-5KM	N/A	N/A	No	none
3-4 per month	Mix of Public Transport	20-25KM	Mix of Public Transport	15-20KM	No	no
2 Days per week	Cycle	0-5KM	Bus	0-5KM	No	No Changes
2 Days per week	Mix of Public Transport	15-20KM	Mix of Public Transport	15-20KM	No	N/A
3-4 per month	Mix of Public Transport	more than 30KM	Mix of Public Transport	more than 30KM	No	N/A
1-2 per month	Own Car - Diesel	more than 30KM	N/A	N/A	Yes (please specify in question below)	Increased remote work
2 Days per week	Luas	0-5KM	Own Car - Petrol			
2 Days per week	Mix of Public Transport	more than 30KM	Carpool	more than 30KM	No	No changes to my methods of transport
2 Days per week	Own Car - Petrol	25-30KM	N/A	N/A	No	N/A
2 Days per week	Own Car - Petrol	5-10KM	Luas	5-10KM	Yes (please specify in question below)	Started using my own personal car
3 Days per week	Own Car - Petrol	5-10KM	Luas	0-5KM	No	none
3 Days per week	Own Car - Electric	15-20KM	N/A	N/A	No	none
1 Day per week	Own Car - Diesel	more than 30KM	Own Car - Diesel	more than 30KM	No	When i travel to office it takes 300km round trip
1-2 per month	Mix of Public Transport	10-15KM	Mix of Public Transport	10-15KM	No	-
4 Days per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	N/A
1 Day per week	Own Car - Petrol	more than 30KM	Own Car - Petrol			
1-2 per month	Own Car - Diesel	more than 30KM	N/A	N/A	Yes (please specify in question below)	I started using the train to get to Dublin city centre sites and parking my car outside the city.
1-2 per month	Mix of Public Transport	more than 30KM	Own Car - Diesel	more than 30KM	Yes (please specify in question below)	I have decreased the number of times i use my car to get to the office, 90% of trips to the office are now via bus/ luas.
3-4 per month	Bus	more than 30KM	Luas	10-15KM	Yes (please specify in question below)	Moved accommodation, commute distance is now less.
4 Days per week	Own Car - Petrol	15-20KM	N/A	N/A	Yes (please specify in question below)	I only started working for Ethos in June, previously I commuted via public transport
2 Days per week	Mix of Public Transport	25-30KM	Own Car - Petrol			
1 Day per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	N/A

Sandyford Commuting Survey - 2025						
In 2025, on average how often did you attend the office (Sandyford or Galway)	**In 2025, what is the main method of transport you regularly used to get to the office?**	**In 2025, what distance did you travel from home to the office using the main method of transport?**	**In 2025, what is a second method of transport you regularly use to get to the office (if any)?**	**In 2025, what distance did you travel from home to the office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits in the past year?**	**Specify changes in transport habits**
2 Days per week	Bus	5-10KM	Mix of Public Transport	5-10KM	No	none. still the same
3 Days per week	Own Car - Electric	more than 30KM	Own Motorcycle	more than 30KM	No	n/a
1 Day per week	Train	more than 30KM	Own Car - Diesel	more than 30KM	Yes (please specify in question below)	Changed from driving to taking the train
4 Days per week	Own Car - Hybrid petrol	0-5KM	Walks	0-5KM	Yes (please specify in question below)	Come into office more often
2 Days per week	Own Car - Petrol	5-10KM	N/A	N/A	Yes (please specify in question below)	New job
2 Days per week	Own Car - Petrol	10-15KM	N/A	N/A	No	N/A
3-4 per month	Train	more than 30KM	Own Car - Diesel	more than 30KM	No	N/A - still normally using inter-city train with driving as alternative when needed
1-2 per month	Mix of Public Transport	more than 30KM	Mix of Public Transport	more than 30KM	No	No change
2 Days per week	Own Car - Petrol	more than 30KM	Mix of Public Transport	more than 30KM	No	N/A
1 Day per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	n/a
1-2 per month	Own Car - Diesel	10-15KM	Carpool	10-15KM	No	n/a
2 Days per week	Mix of Public Transport	20-25KM	Mix of Public Transport	20-25KM	Yes (please specify in question below)	i started driving
2 Days per week	Own Car - Diesel	more than 30KM	N/A	N/A	No	No changes
3 Days per week	Own Car - Diesel	more than 30KM	N/A	N/A	No	N/A
1-2 per month	Own Car - Diesel	more than 30KM	N/A	N/A	No	N/A
1 Day per week	Luas	more than 30KM	Bus	15-20KM	No	no changes
1 Day per week	Own Car - Diesel	more than 30KM	N/A	N/A	No	N/A
1-2 per month	Train	more than 30KM	Own Car - Diesel	more than 30KM	Yes (please specify in question below)	Moved further away so travel distance has increased
1 Day per week	Own Motorcycle	more than 30KM	Own Car - Petrol			
1 Day per week	Train	more than 30KM	Own Car - Petrol			
1 Day per week	Own Car - Petrol	more than 30KM	Own Car - Diesel	more than 30KM	No	None
3 Days per week	Bus	more than 30KM	Luas	more than 30KM	No	N/A
3 Days per week	Own Car - Petrol	20-25KM	N/A	N/A	No	na
2 Days per week	Luas	5-10KM	N/A	N/A	No	n/a
2 Days per week	Own Car - Diesel	more than 30KM	Mix of Public Transport	more than 30KM	No	None this year while commuting to Sandyford
2 Days per week	Mix of Public Transport	15-20KM	Own Car - Petrol			
3 Days per week	Bus	10-15KM	Bus	10-15KM	No	None
2 Days per week	Own Car - Petrol	more than 30KM	N/A	N/A	No	N/A
1 Day per week	Luas	more than 30KM	Train	more than 30KM	No	N/A
2 Days per week	Luas	15-20KM	Own Car - Diesel	15-20KM	No	no changes, I cycle to the Luas stop and take the Luas
2 Days per week	Train	25-30KM	Luas	5-10KM	No	N/A
1-2 per month	Own Car - Diesel	more than 30KM	N/A	N/A	No	n/a
3 Days per week	Own Car - Petrol	0-5KM	Own Motorcycle	0-5KM	Yes (please specify in question below)	More public transport for meetings in town
1 Day per week	Mix of Public Transport	more than 30KM	N/A	N/A	No	n/a

Bankside Commuting Survey - 2025						
From the 17th of Nov 2025, on average how often did you attend the office (Bankside or Galway)	**From the 17th of Nov 2025, what is the main method of transport you regularly used to get to the Bankside office?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the main method of transport?**	**From the 17th of Nov 2025, what is a second method of transport you regularly use to get to the Bankside office (if any)?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits?**	**Specify changes in transport habits**
2 Days per week	Walks	0-5KM	N/A	N/A	Yes (please specify in question below)	Only walk now to the office
3 Days per week	Mix of Public Transport	0-5KM	Mix of Public Transport	0-5KM	No	I have had no changes in transport habits
3 Days per week	Mix of Public Transport	25-30KM	Own Car - Petrol			
3 Days per week	Luas	5-10KM	Train	0-5KM	No	N/A
1-2 per month	Bus	more than 30KM	Luas	0-5KM	No	N/A
3 Days per week	Walks	0-5KM	Bus	0-5KM	Yes (please specify in question below)	Used to be a 5k drive. Now I walk
1-2 per month	Train	more than 30KM	Luas	0-5KM	Yes (please specify in question below)	Changed from car to Train/Luas
1-2 per month	Mix of Public Transport	15-20KM	Mix of Public Transport	20-25KM	No	n/a I dont go to the office I work in europe
2 Days per week	Train	more than 30KM	Train	15-20KM	No	drive to Dublin outskirts then train / Luas
2 Days per week	Train	25-30KM	Walks	5-10KM	Yes (please specify in question below)	Switching from Car to Public Transport
3 Days per week	Mix of Public Transport	10-15KM	N/A	N/A	Yes (please specify in question below)	Mixed public transport of DART + bus to the Sandyford office has been replaced by mixed public transport of DART + LUAS, so hopefully a small reduction in carbon
2 Days per week	Walks	0-5KM	Luas	0-5KM	No	shorter commute
2 Days per week	Mix of Public Transport	15-20KM	Carpool	15-20KM	Yes (please specify in question below)	Using Car more than the public transport.
2 Days per week	Own Car - Diesel	more than 30KM	Train	more than 30KM	Yes (please specify in question below)	When using a car, I now use the Luas also. When using a train, I take 2 Luas. Sandyford office was a direct drive. I travel for approximately 2 - 2.5 Hrs.
5 Days per week	Luas	5-10KM	Bus	5-10KM	Yes (please specify in question below)	switching f rom car to public transport
2 Days per week	Own Car - Petrol	more than 30KM	Mix of Public Transport	more than 30KM	Yes (please specify in question below)	Going from a direct drive to Sandyford I now need to take multiple modes of transport to get to Bankside. It has doubled or tripled the duration of my journey to and from the office.
3 Days per week	Bus	more than 30KM	N/A	N/A	Yes (please specify in question below)	In Sandyford, I used to drive to work as there was no public transport there for me to get to Wicklow. I now use the bus to get from Wicklow to the office. It takes considerably longer (about 1hr45mins) on the bus
4 Days per week	Own Motorcycle	5-10KM	Cycle	5-10KM	Yes (please specify in question below)	Increasing the amount of times I cycled.
4 Days per week	Bus	10-15KM	N/A	N/A	Yes (please specify in question below)	Car to bus
4 Days per week	Own Motorcycle	5-10KM	Bus	5-10KM	Yes (please specify in question below)	In Sandyford I always used my car, since our move to Bankside it's been 75% Vespa/ 25% bus and other.
3 Days per week	Bus	0-5KM	Walks	0-5KM	Yes (please specify in question below)	My commute to/from work is significantly less. No change in mode of transport to/from work.
3 Days per week	Luas	10-15KM	N/A	N/A	Yes (please specify in question below)	Travelling longer distance.
3 Days per week	Walks	5-10KM	N/A	N/A	No	N/A
3 Days per week	Mix of Public Transport	more than 30KM	N/A	more than 30KM	No	Nothing changes, I always uses public transport to come to office. Its train+luas.
3 Days per week	Mix of Public Transport	10-15KM	N/A	N/A	Yes (please specify in question below)	Switched from car to public transport, travelling shorter distance but commuting time increased.
3 Days per week	Mix of Public Transport	20-25KM	N/A	N/A	Yes (please specify in question below)	I was in another company till October 2025. My main, and only, method of transport was my own petrol car, 4 days a week, 20km each way.
2 Days per week	Cycle	0-5KM	N/A	N/A	Yes (please specify in question below)	waking up earlier as I shower and change when I arrive at bankside after cycling
3 Days per week	Bus	0-5KM	Walks	0-5KM	Yes (please specify in question below)	I'm closer from the office so I spend less time commuting
3 Days per week	Bus	5-10KM	Walks	0-5KM	Yes (please specify in question below)	It's conveniently shorter distance compared to the Sandyford office.
3 Days per week	Mix of Public Transport	20-25KM	N/A	N/A	Yes (please specify in question below)	move from car to public transport
3 Days per week	Bus	0-5KM	Walks	0-5KM	Yes (please specify in question below)	100% car to mix of bus & run

Bankside Commuting Survey - 2025						
From the 17th of Nov 2025, on average how often did you attend the office (Bankside or Galway)	**From the 17th of Nov 2025, what is the main method of transport you regularly used to get to the Bankside office?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the main method of transport?**	**From the 17th of Nov 2025, what is a second method of transport you regularly use to get to the Bankside office (if any)?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits?**	**Specify changes in transport habits**
3 Days per week	Own Car - Diesel	20-25KM	Luas	10-15KM	Yes (please specify in question below)	Travelling much longer distance, gone from just car to car and luas to get to new office
1 Day per week	Bus	more than 30KM	Walks	0-5KM	Yes (please specify in question below)	I used to take multiple forms of public transport, now i just take the bus and walk
3 Days per week	Bus	5-10KM	N/A	N/A	No	no change
5 Days per week	Mix of Public Transport	0-5KM	Walks	0-5KM	Yes (please specify in question below)	I live in the city and am close enough to walk (5k) when conditions allow. I have excellent public transport links also as the new office is superbly well connected. Using a car to get to work would be madness for me.
2 Days per week	Own Car - Diesel	more than 30KM	Walks	0-5KM	No	I only joined the company on Monday 5th of January so my answers may skew the results, however, this will be my transport habit going forward. It hasnt significantly changed since my previous job, the only difference is I am now commuting to Bankside instead of Pearse Street.
3-4 per month	Bus	more than 30KM	N/A	N/A	No	Working remotely so this is not applicable for me
3 Days per week	Luas	5-10KM	N/A	N/A	Yes (please specify in question below)	Yes, takes 15-20 minutes more. Used to drive to the office and walk the rest of the way. :(
3 Days per week	Mix of Public Transport	more than 30KM	Carpool	more than 30KM	Yes (please specify in question below)	Only change is I do not get on the Luas in the Afternoons
3 Days per week	Bus	5-10KM	Walks	5-10KM	Yes (please specify in question below)	car to public bus/walking
3 Days per week	Bus	0-5KM	Walks	0-5KM	No	N/A
3 Days per week	Luas	5-10KM	N/A	N/A	No	N/A
2 Days per week	Mix of Public Transport	more than 30KM	Own Car - Petrol			
2 Days per week	Mix of Public Transport	25-30KM	N/A	N/A	Yes (please specify in question below)	shorter distance and reduced travel by 20-30mins
3 Days per week	Luas	0-5KM	Walks	5-10KM	Yes (please specify in question below)	Switching from Luas to walking every office day.
3 Days per week	Bus	5-10KM	Bus	5-10KM	No	N/A
2 Days per week	Own Car - Diesel	more than 30KM	Luas	5-10KM	Yes (please specify in question below)	Switching from Car at Sandyford to get luas to Charlemount - travelling longer distance / time
4 Days per week	Mix of Public Transport	more than 30KM	Own Car - Electric	more than 30KM	Yes (please specify in question below)	The main changes have been switching from my Electric car to travel by bus and luas to work. I have also been in the office more than the previous office. I have also started to walk from the bus to the office and not using the luas.
1-2 per month	Mix of Public Transport	more than 30KM	N/A	N/A	Yes (please specify in question below)	Secondary option previously was driving with 'Own Car - Diesel' but this option is not feasible in new location so 'Mix of Public Transport' now used exclusively
2 Days per week	Mix of Public Transport	15-20KM	Own Car - Petrol			
4 Days per week	Mix of Public Transport	25-30KM	Own Motorcycle	25-30KM	Yes (please specify in question below)	Never used public transport in 20 years with ethos up until the 17th November. Now add 12,000 steps into my commute daily too
3 Days per week	Walks	0-5KM	N/A	N/A	Yes (please specify in question below)	Now I only walk to the office; before I used to walk + use Luas
3 Days per week	Bus	10-15KM	N/A	N/A	Yes (please specify in question below)	Changed from driving to work to taking the bus.
4 Days per week	Bus	5-10KM	Mix of Public Transport	10-15KM	Yes (please specify in question below)	Longer commute times and distance to the office.
3 Days per week	Luas	10-15KM	Luas	10-15KM	No	N/A
3 Days per week	Mix of Public Transport	more than 30KM	N/A	N/A	No	N/A
2 Days per week	Mix of Public Transport	5-10KM	N/A	N/A	No	N/A
3 Days per week	Own Car - Petrol	10-15KM	Luas	25-30KM	Yes (please specify in question below)	I drive from Wicklow to Luas park and Ride, then take Luas in to the City
3 Days per week	Bus	5-10KM	N/A	N/A	Yes (please specify in question below)	Traveling more often and longer distances.
3 Days per week	Cycle	0-5KM	Bus	0-5KM	No	None
3 Days per week	Walks	0-5KM	Luas	0-5KM	No	none

Bankside Commuting Survey - 2025						
From the 17th of Nov 2025, on average how often did you attend the office (Bankside or Galway)	**From the 17th of Nov 2025, what is the main method of transport you regularly used to get to the Bankside office?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the main method of transport?**	**From the 17th of Nov 2025, what is a second method of transport you regularly use to get to the Bankside office (if any)?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits?**	**Specify changes in transport habits**
1 Day per week	Train	more than 30KM	Cycle	0-5KM	Yes (please specify in question below)	For the old office i would take the Luas but not I can cyctle on dublin bikes as they main second transport option and the Luas is the 3rd option
1-2 per month	Train	more than 30KM	N/A	N/A	Yes (please specify in question below)	I have changed to public transport because Bankside is more accessible in this regard
4 Days per week	Mix of Public Transport	more than 30KM	Cycle	more than 30KM	No	none since 17th november
3 Days per week	Bus	0-5KM	Cycle	0-5KM	No	n/a
1 Day per week	Own Car - Diesel	more than 30KM	Luas	10-15KM	No	N/A
3 Days per week	Cycle	10-15KM	Luas	10-15KM	Yes (please specify in question below)	Cycling to work only takes 30-40 mins, huge reduction in traverl time and massive health benefits.
3 Days per week	Own Car - Hybrid petrol	20-25KM	Luas	N/A	Yes (please specify in question below)	Travelling longer distance and using a second form of transport
1-2 per month	Mix of Public Transport	more than 30KM	Bus	more than 30KM	Yes (please specify in question below)	distance travelled on the luas has decreased, otherwise commute is the same.
1-2 per month	Mix of Public Transport	10-15KM	Mix of Public Transport	10-15KM	No	-
3 Days per week	Own Car - Petrol	more than 30KM	N/A	more than 30KM	Yes (please specify in question below)	Further commute, more time spent in traffic and significantly increased parking costs. When in Sandyford I was 2 days per week in the office but am now having to attend 3 days a week and spending close to 5 hours per round trip travelling and €60 a week on parking
4 Days per week	Luas	5-10KM	N/A	N/A	Yes (please specify in question below)	Luas instead of driving
3 Days per week	Mix of Public Transport	20-25KM	N/A	N/A	Yes (please specify in question below)	Switching car to public transport
2 Days per week	Mix of Public Transport	more than 30KM	Own Car - Electric	more than 30KM	Yes (please specify in question below)	Changing to public transport & longer travel time
3 Days per week	Mix of Public Transport	25-30KM	Own Car - Petrol			
1 Day per week	Mix of Public Transport	10-15KM	Mix of Public Transport	10-15KM	Yes (please specify in question below)	i bought a car
2 Days per week	Mix of Public Transport	more than 30KM	N/A	N/A	Yes (please specify in question below)	Commuting time has reduced by 30 in. I'm travelling to the office more often now.
3 Days per week	Luas	0-5KM	Bus	0-5KM	No	a bit shorter distance tho still same type of transport
1 Day per week	Own Car - Petrol	more than 30KM	Mix of Public Transport	15-20KM	No	n/a
3 Days per week	Own Car - Hybrid petrol	more than 30KM	Luas	10-15KM	Yes (please specify in question below)	Travelling longer - 2km less with car but additional 13km with Luas
3 Days per week	Bus	0-5KM	N/A	N/A	No	none
1-2 per month	Train	more than 30KM	Mix of Public Transport	25-30KM	Yes (please specify in question below)	Use Public transport
1-2 per month	Bus	more than 30KM	Own Car - Petrol			
3-4 per month	Mix of Public Transport	more than 30KM	Own Car - Diesel	more than 30KM	No	Shorter once reaching Dublin city. But no major changes overall.
3 Days per week	Own Car - Electric	more than 30KM	Luas	5-10KM	No	none
3 Days per week	Bus	5-10KM	Mix of Public Transport	10-15KM	Yes (please specify in question below)	Travelling longer compared to the Sandyford Office
3 Days per week	Mix of Public Transport	more than 30KM	Own Car - Petrol			
3 Days per week	Own Motorcycle	more than 30KM	Mix of Public Transport	more than 30KM	Yes (please specify in question below)	Taking Train + Luas is more feasible since move to bankside. Still would need to drive to train station.
2 Days per week	Own Car - Diesel	more than 30KM	N/A	N/A	No	no changes, I have no other option than drive to work for over 200km both ways each time I attend the office
3 Days per week	Mix of Public Transport	10-15KM	N/A	N/A	No	N/A
3 Days per week	Mix of Public Transport	5-10KM	N/A	N/A	No	N/A
2 Days per week	Train	10-15KM	Luas	20-25KM	No	NA

Bankside Commuting Survey - 2025						
From the 17th of Nov 2025, on average how often did you attend the office (Bankside or Galway)	**From the 17th of Nov 2025, what is the main method of transport you regularly used to get to the Bankside office?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the main method of transport?**	**From the 17th of Nov 2025, what is a second method of transport you regularly use to get to the Bankside office (if any)?**	**From the 17th of Nov 2025, what distance did you travel from home to the Bankside office using the second method of transport?**	**Have there been any changes in your commuting or business travel habits?**	**Specify changes in transport habits**
2 Days per week	Own Car - Petrol	more than 30KM	Bus	5-10KM	Yes (please specify in question below)	I travel from Navan i use my own Car to come to office , I park at Phibsrough and take Luas from there to Bankside Office and for the while day parking cost me arround 40 euros and Petrol to offcie , if we have a office staff parking we can AIM for 4 days a week for Office or with some allowance
3 Days per week	Mix of Public Transport	25-30KM	Luas	N/A	No	N/A
3 Days per week	Carpool	more than 30KM	Train	more than 30KM	Yes (please specify in question below)	no changes - I used the train and Luas to get to office in Sandyford, now I do the same thing and alternate that with carpooling with a friend who works nearby
1 Day per week	Own Car - Diesel	more than 30KM	Mix of Public Transport	more than 30KM	No	There is no change in the transport habit.
2 Days per week	Train	more than 30KM	Train	more than 30KM	Yes (please specify in question below)	From car to public transport
3 Days per week	Own Car - Electric	more than 30KM	Luas	5-10KM	Yes (please specify in question below)	I am now getting the Luas for half my journey (travel time). It is now taking me 35mins longer to get to work.
3 Days per week	Luas	10-15KM	N/A	N/A	Yes (please specify in question below)	Previously the office was within walking distance, but now I commute by Luas.
3 Days per week	Bus	more than 30KM	Mix of Public Transport	more than 30KM	Yes (please specify in question below)	Yes, travelling to the office has doubled my commute. longer days, very early starts.
4 Days per week	Bus	10-15KM	Cycle	10-15KM	Yes (please specify in question below)	I no longer drive to the office. My commute is now a mix of bus on some days and cycling on others. Approx. 60% bus and 40% cycle. Frosty ground has meant cycling only 40% so % will probably increase as the weather gets better
3-4 per month	Walks	0-5KM	Walks	0-5KM	No	Working from home so no mode of transportation is required.
3 Days per week	Luas	10-15KM	N/A	N/A	Yes (please specify in question below)	switching from car to luas
4 Days per week	Mix of Public Transport	10-15KM	N/A	N/A	Yes (please specify in question below)	Previously drove to work daily and my travel distance is shorter
1-2 per month	Mix of Public Transport	more than 30KM	Mix of Public Transport	more than 30KM	Yes (please specify in question below)	Public transport instead of driving 150 miles
3 Days per week	Bus	10-15KM	N/A	N/A	Yes (please specify in question below)	switching from EV car to Bus, longer transport time to and from office, longer waiting time for bus. when usual bus are cancelled, need to find other route, or wait for an hour or more for bus.

Summary Commuting – Sandyford 2025						
#	% of total	Type	Distance (km)	Total number of trips to the office in 2025	Total per transport method	Percentage of total
1	1%	Bus	5	142.03		
3	3%	Bus	30	426.09		
1	1%	Bus	25	142.03		
3	3%	Bus	10	426.09		
1	1%	Bus	15	142.03	703041.4	1%
1	1%	Cycle	5	142.03	7101.43	0%
2	2%	Luas	20	284.06		
3	3%	Luas	5	426.09		
2	2%	Luas	10	284.06		
2	2%	Luas	15	284.06		
2	2%	Luas	30	284.06	2999643	5%
4	4%	Mix of Public Transport	25	568.11		
6	6%	Mix of Public Transport	30	852.17		
1	1%	Mix of Public Transport	10	142.03		
2	2%	Mix of Public Transport	15	284.06		
2	2%	Mix of Public Transport	25	284.06		
2	2%	Mix of Public Transport	20	284.06	3493903	6%
1	1%	Own Car - Diesel	25	142.03		
2	2%	Own Car - Diesel	5	284.06		
1	1%	Own Car - Diesel	10	142.03		
11	10%	Own Car - Diesel	30	1562.31		
2	2%	Own Car - Diesel	15	284.06	18867075	33%
3	3%	Own Car - Electric	30	426.09		
2	2%	Own Car - Electric	20	284.06		
2	2%	Own Car - Electric	15	284.06		
1	1%	Own Car - Electric	25	142.03	2680079	5%
1	1%	Own Car - Hybrid petrol	30	142.03		
1	1%	Own Car - Hybrid petrol	5	142.03	1252692	2%
3	3%	Own Car - Petrol	15	426.09		
14	13%	Own Car - Petrol	30	1988.4		
6	6%	Own Car - Petrol	10	852.17		
2	2%	Own Car - Petrol	25	284.06		
3	3%	Own Car - Petrol	5	426.09		
1	1%	Own Car - Petrol	30	142.03		
1	1%	Own Car - Petrol	20	142.03	25996910	45%
1	1%	Own Motorcycle	15	142.03		
1	1%	Own Motorcycle	30	142.03	920345.1	2%
6	6%	Train	30	852.17		
1	1%	Train	25	142.03	640548.9	1%
1	1%	Walks	5	142.03	0	0%

Summary Commuting– Bankside 2025						
#	% of total	Type	Distance (km)	Total number of trips to the office in 2025	Total per transport method	Percentage of total
6	6%	Bus	30	151.7264		
4	4%	Bus	15	101.1509		
6	6%	Bus	5	151.7264		
7	7%	Bus	10	177.0142	257934.9	5%
1	1%	Carpool	30	25.28774	103174	2%
2	2%	Cycle	5	50.57547		
1	1%	Cycle	15	25.28774	6321.934	0%
5	5%	Luas	10	126.4387		
4	4%	Luas	15	101.1509		
2	2%	Luas	5	50.57547	388419.6	7%
2	2%	Mix of Public Transport	5	50.57547		
5	5%	Mix of Public Transport	25	126.4387		
3	3%	Mix of Public Transport	20	75.86321		
6	6%	Mix of Public Transport	15	151.7264		
13	12%	Mix of Public Transport	30	328.7406		
3	3%	Mix of Public Transport	25	75.86321		
2	2%	Mix of Public Transport	10	50.57547	1168293	22%
6	6%	Own Car - Diesel	30	151.7264		
1	1%	Own Car - Diesel	25	25.28774	1700347	31%
2	2%	Own Car - Electric	30	50.57547	154760.9	3%
1	1%	Own Car - Hybrid petrol	25	25.28774		
1	1%	Own Car - Hybrid petrol	30	25.28774	350488	6%
4	4%	Own Car - Petrol	30	101.1509		
1	1%	Own Car - Petrol	15	25.28774	976359.5	18%
2	2%	Own Motorcycle	10	50.57547		
1	1%	Own Motorcycle	30	25.28774	182071.7	3%
6	6%	Train	30	151.7264		
1	1%	Train	25	25.28774		
1	1%	Train	15	25.28774	122392.6	2%
6	6%	Walks	5	151.7264		
1	1%	Walks	10	25.28774	0	0%

9.7 Appendix 6 – Waste generated in operations and construction

Waste 2025			
Office	**Area (sq m)**	**Waste (kg)**	**Percentage**
Total Apex Building (Sandyford office)	5,295	7,738.5	100%
Ethos Floors in Apex building	671	1,006.005	13%
Total Bankside Building	11,107.7	3,574	100%
Ethos Floors in Bankside building	1,330	428.88	12%
Bankside – construction	1,330	4,960	100%

Office	Waste treatment	Emission factor (kg CO_2e / tonne)	Ethos waste (tonnes)	Tonnes CO2 eq
Sandyford - Operational	General waste - Recycled	0.004	0.958	0.004
Bankside - Operational	Food & Organic - Compost	0.000	0.037	0.000
Bankside - Operational	General- Landfill	0.496	0.292	0.145
Bankside - Operational	General- Recycled	0.006	0.164	0.001
Bankside – construction	Mixed - Recycled	0.001	5.775	0.006
Total tCO2 eq				**0.156**

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