ESB — Energy for generations

INVESTED IN A SUSTAINABLE FUTURE

Sustainability Data Disclosures for 2023

Reporting Approach

ESB has published annually, on a voluntary basis, a Sustainability Report since 2011 to communicate both status and progress of ESB's sustainability actions and ambitions. Since 2012, the report has also been submitted for external independent review against the Global Reporting Initiative reporting standards, in an effort to foster best practices in reporting.

The EU Corporate Sustainability Reporting Directive (CSRD) will change the need for and value of a standalone sustainability report in the current format. However, there remains an ongoing need to communicate ESB's Sustainability Leadership ambitions, progress and challenges to a broad range of stakeholders.

We aim to address this through a number of key mediums. Firstly, we have published ESB's Sustainability Leadership Plan (SLP), which outlines how ESB is driven to make a difference for planet, place and people. The SLP sets out our key ambitions and the actions we will take, as they relate to these three pillars. We are taking a regenerative or 'net positive' approach to our actions as we want to restore and regenerate communities and natural ecosystems, creating the conditions for human and natural life to thrive. We will, on an ongoing basis, provide further details of our actions, targets and progress in delivering our Sustainability Leadership Plan here; Net Zero Hub.

Secondly, in the interim period before ESB reports under CSRD (in respect of calendar year 2025) ESB will produce a data centred version of the Sustainability Report in 2024 and again in 2025 focused on a Sustainability Data Disclosures Schedule including metrics, a GRI cross-reference index and external review for GRI alignment. This approach will ensure that we continue to focus resources and efforts on our preparedness for delivery against the CSRD disclosure requirements, when they fall due, whilst also ensuring we are communicating our performance through a GRI aligned disclosure report for calendar years 2023 and 2024.

Furthermore, as we transition towards an integrated reporting approach under CSRD, the focus and extent of our non-financial disclosures in ESB's Annual Report and Financial Statements will continue to evolve; 2023 ESB Annual Report and Financial Statements (page 6 Non Financial Information).

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Chief Executive's Introduction

INVESTED IN A SUSTAINABLE FUTURE: NET ZERO BY 2040

Paddy Hayes
Chief Executive

2023 was the hottest year since records began and data captured by ESB's hydro teams shows how rainfall in our river catchments in Ireland has increased in intensity over the past two decades.

So the evidence of climate change is clear, underlining the importance of continuing to act. The electricity sector has an essential role in enabling decarbonisation across our economy and society and, at ESB, achieving net zero emissions across our operations by 2040 is at the heart of our 'Driven to make a difference' strategy. We remain committed to decarbonising electricity, building and connecting renewable energy sources, investing in resilient infrastructure, and empowering customers and communities to use clean electricity for heat and transportation.

This 2023 Sustainability Data Report is an important marker, presenting a clear picture of key sustainability metrics across ESB. There is a value of open and transparent communication in this area, and ESB has published an annual Sustainability Report since 2011.

This year marks the start of the transition towards a new kind of integrated reporting under the EU Corporate Sustainability Reporting Directive (CSRD). ESB is preparing for full implementation of CSRD and will be adopting this approach to reporting for the calendar year 2025.

The data in this year's report is presented in the context of ESB's Sustainability Leadership Plan. This plan highlights our ambitions and plans across three pillars:

- **Planet** – reinforcing our commitment to building a resilient zero-carbon energy system;
- **Place** – challenging us to enhance nature where we operate and to support our host communities to develop and thrive; and
- **People** – committing us to empowering our workforce to act sustainably, supporting our customers to reach net zero and protecting the rights of people in our value chain.

We hope that by capturing data in these areas, we can evaluate and share our progress, and identify opportunities for improvement and acceleration. As ESB drives towards net zero emissions by 2040, we aim to weave sustainability into the fabric of our business, supporting restoration and regeneration in the communities and ecosystems where we operate.

Take care,
Paddy

Sustainability
Data Disclosures

Through electricity as an enabler of regeneration, ESB is driven to make a difference for planet, place and people. This data disclosure schedule provides relevant performance data sets, as they relate to these three pillars. We are taking a regenerative or 'net positive' approach to our actions as we want to restore and regenerate communities and natural ecosystems, creating the conditions for human and natural life to thrive. Additionally to the data provided here the GRI Cross Reference Index in the final section of this document, provides additional disclosures and links to other reports and information sources in the public domain, which combine to demonstrate ESB's actions to align with general and specific disclosures against relevant GRI Standards indicators.

THE 11 AREAS OF FOCUS OF OUR SUSTAINABILITY LEADERSHIP PLAN

Planet

Addressing
Climate Change

Resource Use and
Circular Economy

Place

Biodiversity

Pollution

Water

Communities

People

Customers

Employees

Supply Chain

Making it Happen

Sustainability Governance | External Leadership

Planet

We are working towards net zero emissions by 2040 through sustainable and regenerative approaches. Our strategy Driven to Make a Difference: Achieving Net Zero by 2040 sets out a clear pathway to achieve net zero emissions in a way that supports our customers and ensure our continued growth. We are undertaking transformational changes right across our Group to support national climate action plans and address multiple, interlinking sustainability challenges.

Emissions Installed Capacity (MW) by Geography

	2023	2022	2021	Comments
Gas				
Republic of Ireland	1,588	1,588	1,588	
Northern Ireland	402	402	402	
Great Britain	1,231	1,231	1,231	
Coal				
Republic of Ireland	855	855	855	Synchronous Condenser connected to Grid via Unit 2. ESB is committed to exiting the use of coal in 2025.
Northern Ireland				
Great Britain				
Oil				
Republic of Ireland				
Northern Ireland	53	53	53	
Great Britain				
Wind				Onshore 716MW, Offshore 44MW
Republic of Ireland	491	501	501	Generation Capacity from Joint Ventures is included based on proportionate shareholding in the entity.
Northern Ireland	101	101	101	
Great Britain	169	169	169	
Hydro				
Republic of Ireland	220	220	220	Pumped storage moved under Storage
Northern Ireland				
Great Britain				
Storage				
Republic of Ireland	124	26	0	Battery Energy Storage Systems (BESS)
	292	292	292	Turlough Hill Pumped Storage
Solar				
Republic of Ireland				2 Grid scale solar projects (43MW capacity) currently under construction in ROI.
Northern Ireland				
Great Britain				

Emissions Performance Table

GHG Emissions Scope 1 (tonnes CO_2e) from Thermal Generation

	2023	2022	2021	Comments
Republic of Ireland	3,328,010	4,690,064	5,411,950	A reduction in coal fired generation during 2023, coupled with strong renewable performance, accounted for a significant year on year emissions reduction in ROI.
Northern Ireland	602,678	761,594	709,846	
Great Britain	1,193,264	1,782,903	1,729,453	
Emissions Intensity Own Generation gCO_2e/kWh	370g CO_2e/kWh	419g CO_2e/kWh	439.51g CO_2e/kWh	All Generating emissions are subject to verification under EU Emissions Trading Scheme (ETS) and are reported to national environmental agencies annually.

Emissions Performance Table

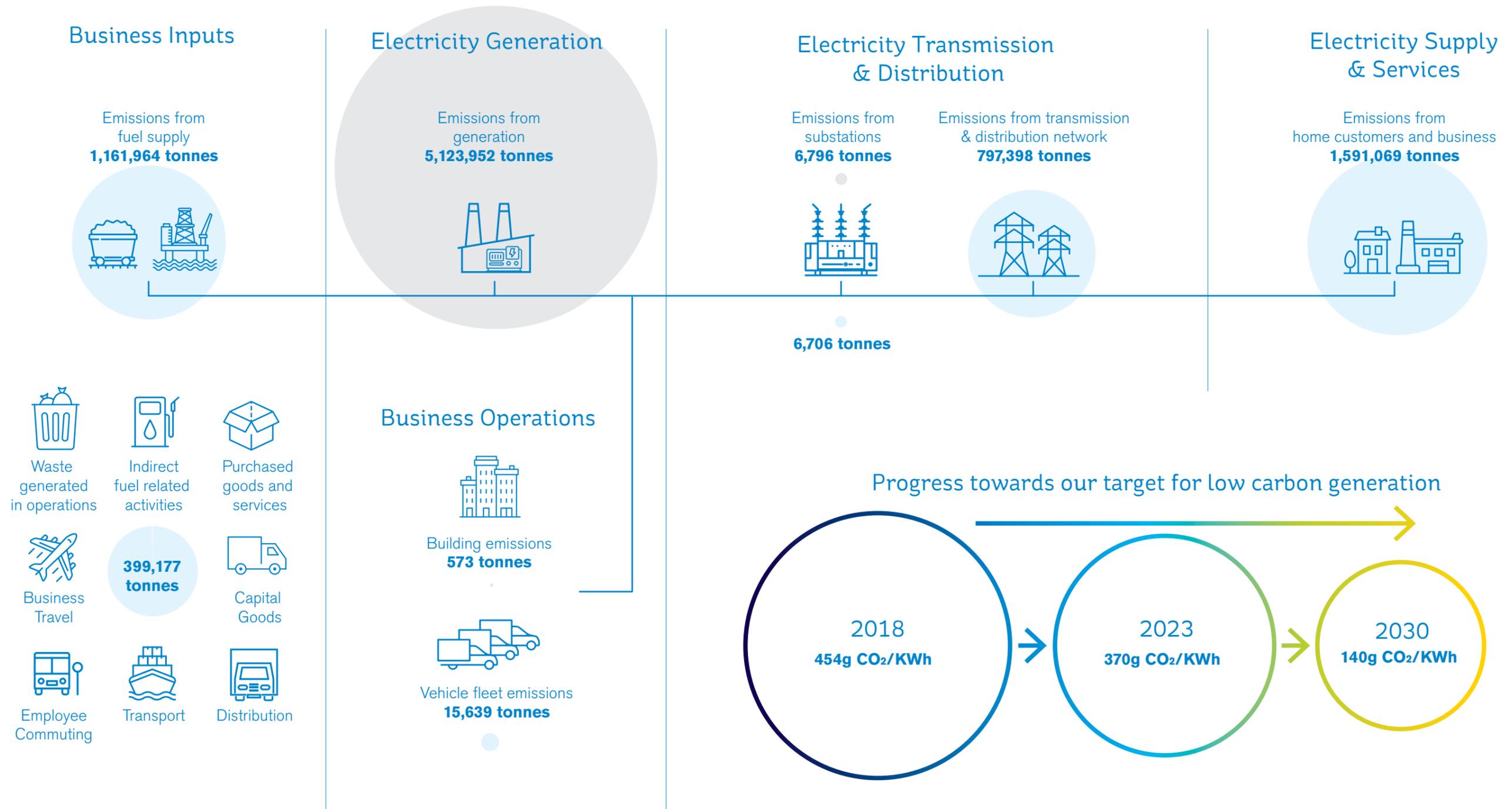**GHG Emissions Scope 1, 2 & 3 (tonnes CO$_2$e) from Business Operations**

	2023	2022	2021	Comments
Scope 1				
Premises Energy- Thermal	573	549	679	
Vehicle Transport	15,639	14,650	14,700	
Gaseous Emissions (SF$_6$, PFC)	6,796	8,855	8,868	Sulphur hexafluoride (SF$_6$) is used in a significant portion of high-voltage switchgear assets on the transmission and distribution networks. It is used because of its very high electrical insulating properties which facilitates efficient and safe operation of the switchgear.
Total Scope 1	**5,166,940**	**7,258,615**	**7,875,496**	
Scope 2 (Location based)				
Network Losses (SEM T&D assessed for Group)	797,398	797,355	613,880	Group T&D losses calculations discount already reported Scope 1 emissions from SEM generation.
Premises Energy -Electricity	6,706	7,164	5,979	Location based
Total Scope 2	**804,104**	**804,519**	**619,859**	
Scope 3				
Purchased Goods & Services (Cat. 1)	812	727	525	
Capital Goods (Cat 2)	381,991	265,912	208,931	As part of CDP supply chain reporting, 10% of ESB's total spend is covered by directly reported emissions from suppliers for the first time in 2023. Overall spend increases due to investment and growth drive supply chain emissions estimates up. Excludes NIE supply chain data.
Fuel & Energy (Cat 3)	1,161,964	1,579,873	1,730,044	Reduction in WTT emissions correlate to reduced use of coal in 2023.
Transport & Dist. (Cat 4)	1,937	1,937	1,937	Typical transactions are Freight on Board (FOB) making discerning of transport related emissions difficult. General impact is captured via Scope 3 Category 2.
Waste (Cat 5)	672	666	517	
Business Travel (Cat 6)	6,897	6,278	3,862	
Employee Commuting (Cat 7)	6,868	2,198	2,029	A comprehensive travel survey was undertaken in 2023 to improve the quality of commuting data estimates. Includes NIE commuting data. *In line with GHG Protocol guidance, Working from Home impact has been calculated but is not included in emissions totals. 1,915tCO$_2$e
Use of Sold Products (Cat 11)	1,591,069	1,784,940	1,380,000	
Total Scope 3	**3,152,209**	**3,642,531**	**3,327,845**	
Total GHG Emissions (tonnes CO$_2$e)	**9,123,253**	**11,684,681**	**11,823,200**	Conversion Factors used: Defra, SEAI, IPPC AR5

Emissions Performance Table

Other Emissions

	2023	2022	2021	Comments
NO$_x$	2,462	3,909	3,954	tonnes
SO$_x$	260	838	1,196	tonnes
Dust (PM)	3.5	37	126	tonnes
Carbon Intensity from Generation	370g CO$_2$e/kWh	419g CO$_2$e/kWh	439.51g CO$_2$e/kWh	Reported Intensity relates to emissions intensity from electricity generation only.

Emissions Value Chain

Business Inputs

Emissions from
fuel supply
1,161,964 tonnes

Waste
generated
in operations

Indirect
fuel related
activities

Purchased
goods and
services

Business
Travel

**399,177
tonnes**

Capital
Goods

Employee
Commuting

Transport

Distribution

Electricity Generation

Emissions from
generation
5,123,952 tonnes

Business Operations

Building emissions
573 tonnes

Vehicle fleet emissions
15,639 tonnes

Electricity Transmission
& Distribution

Emissions from
substations
6,796 tonnes

Emissions from transmission
& distribution network
797,398 tonnes

6,706 tonnes

Electricity Supply
& Services

Emissions from
home customers and business
1,591,069 tonnes

Progress towards our target for low carbon generation

2018
454g CO_2/KWh

2023
370g CO_2/KWh

2030
140g CO_2/KWh

● Direct Emissions (Scope 1)
● Indirect Emissions (Scope 2&3)

Place

We are committed to helping our communities to transition to net zero and thrive. Our goal is to be nature positive by 2030. We will actively seek to support nature restoration across our activities. We aim to reduce and ultimately eliminate all emissions to the environment. We will use water efficiently and conscientiously in our premises and for electricity generation. We will forge strategic and innovative engagement with communities and stakeholders to support the delivery of our strategy.

AIE Regulation Statistics

	2023 ESB	2023 ESB Networks DAC	2022 ESB	2022 ESB Networks DAC	2021 ESB	2021 ESB Networks DAC	Comments
New AIE requests	17	16	19	11	21	9	
Requests b/f from previous calendar year	3	0	4	0	0	1	
Requests c/f to next calendar year	1	1	3	0	4	1	
Requests Granted / Part Granted	11	6	15	5	11	2	
Requests Refused	5	8	4	4	4	3	
Requests Transferred	0	0	0	0	0	4	
Requests Withdrawn	3	1	1	0	2	0	
Internal Review Requests	7	6	1	1	7	4	
Requests appealed to OCEI	3	4	2	1	4	1	

Environmental Performance

	2023	2022	2021	Comments
(i) Total monetary value of significant fines	0	€1,000	0	District Court fine relating to a failure to repair an SF_6 gas leak without undue delay.
(ii) Total number of non-monetary sanctions	0	0	0	
(iii) Cases brought through dispute resolution mechanisms	0	0	0	

Biodiversity

Location Name	2023 Total	2023 Inside SAC	2023 Inside SPA	2023 Inside NHA	2022 Total	2022 Inside SAC	2022 Inside SPA	2022 Inside NHA	2021 Total	2021 Inside SAC	2021 Inside SPA	2021 Inside NHA	Comments
Republic of Ireland													Working in areas of High Biodiversity Value, ESB has specified work methods and procedures to minimise impacts on work sites.
Lands under ESB ownership/ Foreshore Lease	76km²	21km²	40km²	2km²	80km²	21km²	40km²	2km²	80km²	21km²	40km²	2km²	As set out in our Sustainability Leadership Plan (SLP), ESB aims to be nature positive by 2030, supporting nature restoration across our activities.
MV Cabinets and Plinths (10kV & 20kV)	276,925	2,535	1,987	112	274,450	2,583	1,975	109	271,638	2,607	1,964	109	The vast majority of ESB Group assets are not located within designated sites.
High Voltage Stations (38kV, 110kV, 220kV & 400 kV)	815	1	14	1	808	1	14	1	804	1	14	1	
38 kV TO 400 kV Overhead Lines (km)	12,669km	299km	188km	42km	12,703km	301km	188km	42km	12,717km	301km	188km	42km	
38 kV TO 400 kV Cable (km)	2,226km	33km	80km	4km	2,165km	31km	80km	4km	2,113km	31km	80km	4km	
Northern Ireland													Types of site include SPAs, SACs, NHAs (ROI only) and ASSIs (NI only)
Lands under NIE ownership (Land Bank) / Foreshore Lease	0	0	0	0	0	0	0	0	0	0	0	0	
MV Cabinets and Plinths (6.6 kV to 33 kV)	9,035	5	4	13	-	4	4	12	-	4	4	12	
High Voltage Stations (110 kV & 275 kV)	0	0	0	0	0	0	0	0	0	0	0	0	
110 kV to 275 kV Overhead Lines (km)	2,158km	5.02km	8.88km	23.32km	2,200km	1.6km	4.15km	7.1km	2,200km	1.6km	4.15km	7.1km	

Thermal Generation by Energy Source (GWh)

	2023 (GWh)	2022 (GWh)	2021 (GWh)	Comments
Coal	3,659	6,561	7,824	Feedstock inputs to thermal generation.
Natural Gas	18,168	22,268	22,628	
Oil	588	1,638	2,167	

Operational Energy (Primary Energy Equivalent (PEE) in kWh)

	2023 (kWh PEE)	2022 (kWh PEE)	2021 (kWh PEE)	Comments
Electricity	35,977,680	40,097,292	38,215,335	Data reported annually to SEAI as part of energy efficiency legislation, covering business operations (buildings and fleet, ROI only).
Thermal	1,024,541	2,674,878	2,202,356	
Transport	46,915,726	47,448,251	51,906,413	

Energy Performance Indicator (EnPI)

	2023	2022	2021	Comments
kWh/FTE Employee	13,093	15,149	15,467	
% improvement against energy baseline	56.2%	50.2%	49.2%	Energy efficiency target for 2030 is a 50% improvement over baseline.

Water Consumption

	2023	2022	2021	Comments
Consumed	2,188,547	3,339,945	2,097,016	Water consumed relates to potable water provided via water network infrastructure. 36% reduction year on year, largely driven by 34% drop in water demand from Moneypoint. As part of the SLP, ESB is targeting a 10% reduction in water consumed by 2028. SLP
Withdrawal	337,976,760	329,608,563	286,763,352	Withdrawal and discharged water relate to cooling water abstracted from estuarine sources for cooling.
Discharged	337,976,760	329,608,563	286,763,352	Typically, cooling water is filtered and pumped through the cooling cycle, monitored for temperature and pH and returned to its original extraction source under controlled conditions and parameters set out in generating station's environmental licence.

Waste Totals

By Method of disposal (Tonnes)	2023		2022		2021		Comments
	Hazardous	**Non-Hazardous**	**Hazardous**	**Non-Hazardous**	**Hazardous**	**Non-Hazardous**	
Reuse	0	495	0	834	0	335	As part of our commitments in the SLP, ESB is focused on building Lifecycle Assessment into the tendering process and seeking more circular solutions to reduce impacts on resource use and waste generation. SLP
* Recycling, Incineration & Recovery, incl. energy recovery	5,528	7,680	4,959	7,406	3,569	7,575	All hazardous waste as identified in the table is handled and managed by approved and licensed hazardous waste management contractors, including all transport of hazardous waste materials.
Composting	0	103	0	41	0	22	Zero waste reported for the following categories of disposal method (deep well injection, on-site storage, organisational defaults of waste disposal contractor).
Landfill	412	120	393	121	231	119	
Disposed of directly by organization or otherwise directly confirmed (Ash)	0	87,439	0	168,789	0	92,993	Waste disposed of directly relates to ash disposal from Moneypoint (coal).
Total by type	5,940	95,837	5,351	177,191	3,800	101,043	Ash volumes reflects reduced coal usage and the corresponding emissions reduction in 2023.
Year total (tonnes)	**101,777**		**182,542**		**104,843**		

People

We are committed to supporting the social and environmental conditions which enable everyone to flourish. We are building and sustaining a workplace where everyone works safely, grows and can thrive as their true self. Our goal is to inspire, empower, and support our customers to achieve net zero emissions by 2040. Our goal is to integrate high environmental, social and governance standards and sustainability leadership into all of our sourcing activities.

Our Workforce

	2023	2022	2021	Comments
Number of Employees	9,201	8,378	8,067	Since announcing a three year national recruitment campaign in May 2022, ESB has recruited over 1,000 new people from over 40,000 applicants across multiple disciplines and levels.
Female	2,248	2,182	1,968	The SLP commits ESB to a target of 30% for women in our workforce by end 2025.
Female (management level)	101	127	73	Senior Management level
Full Time	7,720	7,994	6,139	
Employee with Disabilities	287	278	236	ESB meets the 3% Employment target for People with disabilities as set out in the Disability Act 2005. Under SLP actions, ESB is targeting an increase to 6% of workforce by end 2025.
Permanent Contract	7,976	8,264	5,903	Permanent (92% of Male and 91% of Female Employees)
Temporary Contract	233	254	630	Temporary (8% of Male and 8% of Female Employees)
Skilled Craft and General	2,212	2,680	2,125	
Non-Craft and General	5,073	5,867	4,407	
Female Board Members	5	5	4	
Elected Worker Directors	4	4	4	
Third Party Contractor Staff working on behalf of business	3,759	3,982	5,323	Contractor workforce numbers are not gathered for all Individual contracts. Numbers reflect contractors working on behalf of our networks businesses on construction and overhaul projects, as well as facility service providers.
Staff by Location				
Republic of Ireland	7,043	6,416	6,509	
Northern Ireland	1,621	1,421	1,294	Includes NIE Networks, Generation & Trading, Customer Solutions employees.
Europe	537	481	160	Europe includes GB staff & SO Energy (acquired in 2021).
Middle East	45	63	61	
Asia	1	2	2	
Africa	0	1	10	
Nationalities Employed	75	50	58	

Parental Leave

	2023				2022				
Location	NIE Networks		ESB Group ROI		NIE Networks		ESB Group ROI		
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Comments
Total number of employees that were entitled to parental leave, by gender.	821	212	5,242	1,937	932	217	4,522	1,630	Full data set first reported in 2022.
Total number of employees that took parental leave, by gender.	34	27	424	316	26	25	373	282	
Total number of employees that returned to work in the reporting period after parental leave ended, by gender.	34	17	415	310	12	25	366	278	
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.	34	16	415	310	9	22	366	278	
Return to work and retention rates of employees that took parental leave, by gender.	100%	94%	98%	98%	100%	100%	98%	99%	

Inclusion and Diversity

Gender Pay Gap Report

	2023		2022		
	Including Overtime	Excluding Overtime	Including Overtime	Excluding Overtime	Comments
All employees - mean	10.6%	2.6%	10.9%	3.3%	Data for ESB GPG pertains to ROI employees only.
					NIE Networks Ltd Gender Pay Gap (GPG) for 2023 GPG Mean 8.88% (F) GPG Median 10.25% (F) Gender Bonus Gap Mean 16.32% (F) Gender Bonus Gap Median 9.26% (F) Gender Bonus Population 34.21%(M) 50.00%(F)
					ESB's (ROI) GPG for 2021 was 11.6% (including Overtime) and 4.5% (Excluding Overtime).
					Analysis of this data shows that the all-employee gender pay gap is largely driven by significantly lower female participation in craft and engineering roles, which often involve work schedules that attract role specific pay and allowances, and a higher number of men in senior leadership roles. This is evidenced by the fact that when overtime is excluded the mean gender pay gap significantly reduces. Gender Pay Gap Report 2023
All employees - median	10.3%	0.16%	11.5%	-1.4%	The median gender pay gap (excluding allowances and overtime) is driven by slightly higher percentage numbers of females in the top two pay quartiles of pay than males.
Part-time employees - mean	2.8%	3.3%	10.2%	11.0%	The gender pay gap for part time is due to male part time roles being at proportionally higher levels. However, the numbers are small with less than 10% of part time roles being held by males. Part time roles are predominantly in business process areas such as the call centre.
Part-time employees - median	5.0%	0.7%	11.1%	6.3%	
Temporary employees - mean	-3.8%	-7.1%	-0.2%	-3.1%	
Temporary employees - median	0.0%	0.0%	-2.7%	-15.0%	
Difference in the mean bonus pay received by male and female employees	-0.6%		-2.2%		Both the mean and median bonus calculations show that females earned slightly higher bonuses than male.
Difference in the median bonus pay received by male and female employees	-3.0%		-1.7%		
Difference in the percentage of male and female employees paid bonuses	60% - F 50% - M		58% - F 47% - M		
Difference in the percentage of male and female employees who received benefits-in-kind	N/A		N/A		

Training and Development

Employee Learning and Development delivered

	2023	2022	Comments
No. of Employees trained by Training Focus Area			Data collated for the first time in 2022.
Policy & Governance	2,858	375	ESB Code of Ethics, Inclusion & Diversity, Human Rights Policy. Roll out of digital modules in 2023 is contributing to higher recorded uptake.
Power Skills	2,057	606	Soft Skills, i.e. Influencing, Negotiating, Delivering Presentations, Public Speaking, Pre-retirement preparation, Supporting Transition to Parenting, Retraining, Upskilling for new roles.
Digital Skills	1,152	7,091	Digital Excel, PowerBi, MS Teams, Data management, Cyber Security.
Management Development	190	150	Leadership skills, Team building, Management development.
LinkedIn	628	404	Access to online courses available in a flexible environment.
Total	6,885	8,626	Does not include, Inductions, Graduate inductions. Relates to ROI employee L&D only.

Training Programmes Delivered at ESB Networks National Training Centre (NTC)

	2023						2022						Comments
	Statutory Training Courses			Company Training Courses			Statutory Training Courses			Company Training Courses			
	No. of people trained	No of training days	% delivered online	No. of people trained	No of training days	% delivered online	No. of people trained	No of training days	% delivered online	No. of people trained	No of training days	% delivered online	
Apprentices	218	210	1%	277	5,729	13%	173	362	5%	329	4,662	34%	NTC is ESB Networks national training centre. Data pertains to training delivery by NTC only.
Network Technicians	4,060	3,734	4%	3,371	20,386	2%	4,902	1,221	15%	1,397	10,057	41%	Total number of technicians trained includes ESB Networks NTs and contractor technical staff.
Smart Metering	0	0	0	583	1,605	16%	5	1	80%	300	911	5%	
Supervisors	188	383	3%	219	715	20%	116	179	28%	206	435	37%	
Engineering Officers	147	93	33%	305	718	2%	109	166	23%	153	334	18%	In 2023, additional 5,532 people trained over 1,335 training days on external training programmes, as well as 1,921 contractor staff.
Total	4,613	4,420	-	4,755	29,153	-	5,305	1,929	-	2,385	16,399	-	

Safety, Health & Wellbeing

Key Safety Statistics

	2023	2022	2021	Comments
Staff Fatalities	0	0	0	
Contractor Fatalities	0	0	0	
Staff Lost Time Injuries (LTI)	53	30	40	
Staff LTI Rate (per 100,000hrs)	0.46	0.27	0.33	
Contractor Lost Time Injuries	34	31	29	
P1 (High Potential Severity Incidents)	183	167	135	
Absenteeism Rate (avg. days/staff)	6.96	7.6	6.79	Average absenteeism per FTE, excludes NIE Networks staff.
Days lost due to occupational injury	752.5	748	976	
Public Fatalities due to electricity (Customer side of meter)	0	1	0	
Public Fatalities due to electricity (Network side of meter)	0	0	0	

Community Engagement

Community Support

	2023 €	2022 €	2021 €	Comments
Energy for Generations (EFG)	973,000	980,000*	1,227,000*	*Figures restated in 2023 for amounts subsequently refunded in EFG. Additionally, 368 employee volunteer hours were recorded by NIE Networks and 1,923 employee volunteer hours in ESB ROI for 2023.
Employee Volunteering	15,750	11,000	12,250	Relates to grants issued to beneficiary charities based on ESB staff volunteer hours.
Wind Farm Community Fund	1,000,000	1,000,000	1,000,000	In addition to direct monetary contributions, ESB provides financial support to employees who engage in volunteering activities and to the Business in the Community volunteering programmes ("Time to Read" and "Time to Count").
Electric Aid	275,000	275,000	275,000	Electric Aid is a charity, established by employees in 1987; www.electricaid.ie
Electric Aid Humanitarian Appeals	200,000	100,000	105,000	Includes ESB's matching of donations by ESB employees for special appeals.

Customer access to a clean, secure and affordable electricity supply

Connections to the Network

	2023	2022	2021	Comments
Republic of Ireland				ESB's goal as set out in our Sustainability leadership Plan is to inspire, empower and support our customers to achieve net zero by 2040.
Residential	2,213,378	2,179,008	2,146,913	
Small Business	187,516	186,638	186,415	
Medium Business (incl. Public Lighting sites)	115,020	111,744	122,934	
Large Energy User (distribution connected)	2,060	1,993	1,961	
Transmission connected	30	30	22	
Transmission connected with embedded generation	111	106	94	
New Connections	40,927	38,924	29,000	
Northern Ireland				
Total Customer connections	919,193	912,838	900,000	
Residential	92.5%	92.5%	92.6%	Across the island of Ireland, we have 100% access to electricity supply.
Commercial & Industrial	7.5%	7.5%	7.4%	This equates to over 3.3 million connections by ESB Networks and NIE Networks.

Customer Disconnections

	2023	2022	Comments
Residential Electricity	37	827	A moratorium on disconnections has been in place intermittently during the cost of energy crisis and the Covid-19 pandemic.
Residential Gas	14	162	Electric Ireland is a signatory of the Energy Engage Code
Commercial Electricity	50	34	

Length of Above and Underground Transmission and Distribution

Republic of Ireland Distribution Network

	2023 (kms)	2022 (kms)	2021 (kms)	Comments
OHL LV (< 10 kV)	41,221	40,942	40,357	
OHL MV (10 kV, 20 kV, 38 kV, 110 kV)	90,926	90,686	92,309	
Underground LV (< 10 kV)	15,861	15,323	14,802	
Underground MV (10 kV, 20 kV, 38 kV, 110 kV)	12,355	12,139	194,740	
Northern Ireland (length in kms)				
Distribution	47,870 (39% underground)	47,000 (34% underground)	47,000 (34% underground)	
Transmission	2,274 (5% underground)	2,300 (5% underground)	2,200 (5% underground)	

Customer Minutes Lost

	2023	2022	2021	Comments
ESB Networks	106	184	182	The average duration of interruptions (planned and fault) for all customers during the year. ESB Networks figures included planned and fault information. (Rounded)
NIE Networks	80	76	80	NIE Networks figures are fault information. (Rounded)

Legal Actions for anti-competitive behaviour, anti-trust, and monopoly practices

	2023	2022	2021	Comments
ESB Group ROI	0	0	0	Refer to Annual Report 2023, page 155; 2023 Annual Report
Northern Ireland Networks	0	0	0	

Customer Privacy

Substantiated Complaints Received

	2023	2022	2021	Comments
Complaints received from outside parties and substantiated by the organisation	7	2	5	
Complaints from regulatory bodies	4	0	2	
Total number of identified leaks, thefts, or losses of customer data	53	41	38	A suspected fraud-related data breach was reported relating to a number of Electric Ireland customers and a Garda investigation is ongoing. 2023 Annual Report, page 161

ESB's Supply Chain

Proportion of Spending on Local Suppliers

	2023	2022	2021	Comments
UK, NI & Ireland	83.63%	80%	86%	ESB expects all suppliers of goods, services or works to conduct their business in line with ESB's supplier charter; Supplier Charter
EU	15.56%	19%	12%	
Rest of World	0.81%	1%	2%	

WHEN TRUST MATTERS

GRI Standards Option Check Independent Assessment

Electricity Supply Board ("ESB") commissioned DNV Business Assurance Services UK Limited ("DNV", "us" or "we") to conduct an Independent Assessment over the Global Reporting Initiative (GRI) Cross Referencing Table presented in the ESB's Sustainability Data Disclosures for 2023 (the "Report") for the reporting year ended 31st December 2023.

The GRI Standards Cross Referencing Table within the Report's appendices demonstrates a valid representation of the disclosures, as per the requirements of the GRI Sustainability Reporting Standards 2021 ('GRI Standards').

This Independent Assessment does not provide an opinion on ESB's sustainability performance in 2023 nor on the quality of information disclosed in the Report.

DNV was not engaged by ESB on any other commitments in 2023 which could compromise the independence of our assessment of ESB's GRI reporting.

DNV Business Assurance Services UK Limited
London, UK
24 September 2024

DNV-2024-ASR-724798

GRI Standards Cross Referencing Table

General Disclosures

	Disclosure	References	GRI Index Comment / Disclosure Reference
2-1	Organizational details	Annual Report 2023 pages 20, 60-79 \n\n Sustainability Report 2022 pages 35-37	Business Model Overview, page 20 AR2023, Business Unit Sections, pages 60-79 AR2023. SR 2022 page 35-37
2-2	Entities included in the organization's sustainability reporting	Annual Report 2023 page 280	AR 2023, page 280, Note 35 to Financial Statements SUBSIDIARY, EQUITY ACCOUNTED INVESTEES AND ASSOCIATE UNDERTAKINGS. Subsidiaries are currently accounted for in the data reported, however, data for Joint Ventures is not included, with the exception of renewable generation capacity and output, which is included on an equity share basis.
2-3	Reporting period, frequency and contact point	sustainability@esb.ie	ESB's Annual Report generally publishes in March each year, reporting on the preceding calendar and fiscal year, the same reporting period as the sustainability report. ESB's AR2023 published 07/03/2023.
2-4	Restatements of information	Page 13	Headcount figures for 2021 and 2022 have been restated due to updates to data classification. No other material restatements of information made with respect to 2023 or previously reported data.
2-5	External assurance	Annual Report 2023 page 97	Independent Verification of generation emissions is a requirement for reporting under EU/ETS, as required by EU Commission Regulation 601/2012. Remaining Scope 1,2,3 emissions (non generation) undergo independent verification against ISO14064. All verification statements are published as part of ESB's annual CDP disclosure on https:\\CDP.net
2-6	Activities, value chain and other business relationships	Annual Report 2023 pages 20, 60-79, 109 \n\n Sustainability Report 2022 pages 35-37	No significant organisational changes or restructuring took place during 2023. Business Model Overview, page 20 AR2023, Business Unit Sections, pages 60-79, Supply chain page 109 AR2023. SR 2022 page 35-37.

General Disclosures

	Disclosure	References	GRI Index Comment / Disclosure Reference
2-7	Employees	Annual Report 2023 page 89 Data tables under Planet, Place, People page 13	Page 13 of this report. AR2023, page 89 people section. Data to report on regional breakdown of employment contract by permanent/temporary contracts was not made available for reporting. Full time employees are reported as FTE equivalents. The growth of the workforce is driven by new areas of work in offshore wind and hydrogen in particular, as well as the demands to deliver on the broader corporate strategy. Contractor numbers are aggregated across the year, however, the summer season sees a peak due to generating station overhauls and many network maintenance work programmes, which take place across ROI, NI and GB.
2-8	Workers who are not employees	Data tables under Planet, Place, People page 13	Contractor workforce numbers are not gathered for all Individual contracts. Numbers reflect contractors working on behalf of our networks businesses on construction and overhaul projects, as well as facility service providers and IT and other service support
2-9	Governance structure and composition	Annual Report 2023 pages 122-163	The role of the ESB Board, Board sub committees and governance approach are provided in ESB's AR2023, pages 122-163
2-10	Nomination and selection of the highest governance body	Annual Report 2023 pages 128-129, 122-160	Full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160. The nature of appointments to the Board are outlined in the AR2023, pages 128-129.
2-11	Chair of the highest governance body	Annual Report 2023 pages 83, 122-160	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2023 pages 83, 122-160	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-13	Delegation of responsibility for managing impacts	Annual Report 2023 pages 83, 122-160	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-14	Role of the highest governance body in sustainability reporting	Annual Report 2023 pages 122-160	The Safety, Sustainability and Culture Committee of the Board monitors the management of safety, environment and climate risk and climate opportunities. The role of the ESB Board and Board subcommittees are provided in ESB's AR2023, pages 122-160

	Disclosure	References	GRI Index Comment / Disclosure Reference
2-15	Conflicts of interest	Annual Report 2023 pages 122-160 ESB's Code of Ethics	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-16	Communication of critical concerns	Annual Report 2023 pages 122-160	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-17	Collective knowledge of the highest governance body	Annual Report 2023 pages 122-160	ESB's AR2023, pages 122-160
2-18	Evaluation of the performance of the highest governance body	Annual Report 2023 pages 122-160	Full detail on the Board and Board subcommittees are provided in ESB's AR2023, page 122-160
2-19	Remuneration policies	Annual Report 2023 pages 122-160	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-20	Process to determine remuneration	Annual Report 2023 pages 122-160	The role of the ESB Board is outlined in the Governance Statement on page 83 and full detail on the Board and Board subcommittees are provided in ESB's AR2023, pages 122-160
2-21	Annual total compensation ratio	Gender Pay Gap Report 2023	ESB published its 3rd Gender Pay Gap Report in 2023. Whilst the Pay Gap Report does not specifically address the differential between the CEO's pay and the median pay, it should be noted that the CEO's pay is capped and overseen by government.
2-22	Statement on sustainable development strategy	Annual Report 2023 pages 6, 11,15-43	AR2023 page 11 Chief Executive statement, pages 15-43 Strategic report, page 6 Non Financial information
2-23	Policy commitments	Annual Report 2023 pages 122-160 ESB Human Rights Policy ESB Policy on Modern Slavery	Policies to protect and support vulnerable customers, business conduct and ethics. The role of the ESB Board and Board subcommittees are provided in ESB's AR2023, pages 122-160.
2-24	Embedding policy commitments	Annual Report 2023 pages 122-160	The role of the ESB Board and Board subcommittees are provided in ESB's AR2023, pages 122-160.

General Disclosures

	Disclosure	References	GRI Index Comment / Disclosure Reference
2-25	Processes to remediate negative impacts	Annual Report 2023 pages 149-155 Whistleblowing and Protected Disclosures Policy Anti Bribery Corruption and Fraud Policy	The role of the ESB Board is outlined in The role of the Board Audit & Risk Committee is detailed in ESB's AR2023, pages 149-155.
2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing and Protected Disclosures Policy Anti Bribery Corruption and Fraud Policy ESB's Code of Ethics Annual Report 2023 pages 122-160	Anti bribery, corruption and fraud policy, code of ethics and whistleblowing and protected disclosures policy. The role of the ESB Board and Board subcommittees are provided in ESB's AR2023, pages 122-160.
2-27	Compliance with laws and regulations	Annual Report 2023 page 161 Data tables under Planet, Place, People	Board Members Report, page 161 AR2023. Data Disclosure on Legal Actions, Environmental Performance and Customer Privacy.
2-28	Membership associations	Sustainability Report 2022 As reported on page 37	Association for Higher Education Access and Disability (AHEAD) ▪ Business In The Community (BITC) Ireland ▪ Bettercoal ▪ Business in the Community NI ▪ CDP Ireland Network ▪ Chambers Ireland ▪ Chartered Institute of Professional Development ▪ CHAdeMO Association ▪ Corporate Leadership Council ▪ Diversity Charter of Ireland ▪ European Distribution System Operators ▪ Electricity Association of Ireland (EAI) ▪ Electric Power Research Institute (EPRI) ▪ Energy Networks Association ▪ Energy UK EV Task Force ▪ Engineers Ireland ▪ Eurelectric ▪ Institute of Engineering and Technology ▪ Institute of Directors ▪ Institute of Customer Service ▪ Irish Wind Energy Association (IWEA) ▪ Irish Business and Employers Confederation (IBEC) ▪ Irish Marketing Institute ▪ Low Carbon Vehicle Partnership ▪ Institute of Asset Management (IAM) ▪ Institute of Environmental Management & Assessment (IEMA) ▪ National Irish Safety Organisation (NISO) ▪ NI Chamber of Commerce ▪ National Energy Action ▪ Open Charge Alliance ▪ Society of the Irish Motor Industry ▪ The Society of Motor Manufacturers & Traders (SMMT) ▪ The Mediators Institute of Ireland ▪ Ulster Wildlife.

	Disclosure	References	GRI Index Comment / Disclosure Reference
2-29	Approach to stakeholder engagement	Annual Report 2023 pages 23-26 ESB Networks – Stakeholder Engagement Strategy & Plan 2024 Sustainability Report 2022 pages 22-32	Approaches outlined in linked documents as referenced here.
2-30	Collective bargaining agreements	Annual Report 2023 pages 91 & 147	Working conditions and terms of employment are subject of the contract of employment between ESB and an individual, irrespective of whether said individual avails of collective bargaining agreements. Negotiated agreements between the employer and Group of Unions are accessible to all impacted employees* (all employees below Senior Manager level or Ca. 96.5% in ROI).
3-1	Process for Material Topics	Sustainability Report 2022 pages 27-32	ESB Group is committed to undertaking in-depth Stakeholder research at least every 3 years. In preparation for CSRD and in-depth Double Materiality Assessment including Stakeholder consultation commenced in 2023 and finalised in 2024. The output of the Double Materiality Assessment will be reflected in reporting for FY2024.
3-2	List of Material Topics	Sustainability Report 2022 pages 27-32	
3-3	Management of Material Topics	This Report Sustainability Report 2022	Management of material topics is referenced throughout the GRI Index at topic level, supported where necessary by reference to our sustainability report for 2022.

Economic Disclosures

Disclosure		Page References	GRI Index Comment
201 Economic performance			
3-3	Management of material topic	Annual Report 2023 pages 2, 20	The hardship fund, €50 credit for residential customers and disconnections moratorium have provided added security of energy supply to vulnerable customers during the energy price crisis.
201-1	Direct economic value generated and distributed	Annual Report 2023 pages 13, 86-87	Whilst the direct contributions to the societies where we operate are summarised on page 87 of the SR2022 and AR 2023 (pages 13, 86, 87), the data is not broken down sufficiently to meet this disclosure.
201-2	Financial implications and other risks and opportunities due to climate change	Annual Report 2023	Whilst ESB undertakes climate risk assessment with respect of physical and policy related climate risks, the risk assessment does not currently consider the financial implications. Finalisation of an extensive Double Materiality process will complete and be brought to ESB's Board in late 2024, which will assist in assessing the financial implications of risks and opportunities associated with climate change.
201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2023 pages 250-255	Notes 24 & 25 of AR2023, pages 250-255, outline ESB's approach to meeting the liabilities under the Pension Schemes. The schemes are open to all permanent employees across ESB's geographies of operation.
201-4	Financial assistance received from government		With a holding of 96.9%, ESB is majority owned by the Irish Government. Some limited grant funding is received but the government is not a source of financial assistance by way of investment for ESB.
203 Indirect economic impacts			
3-3	Management of material topic	Annual Report 2023 pages 20, 55-59 and 86-97	Pages 20, 55-59 and 86-97 of the 2023 Annual Report outline details of ESB's business model, activities relating to investments and other aspects of indirect and direct contributions to society.
203-1	Infrastructure investments and services supported	Annual Report 2023 pages 10, 61-79, 80-81	Details on ESB's infrastructure investments are outlined in business unit sections of Annual Report pages 61-79. Both the development of renewables, to contribute to the decarbonisation of electricity generation, and the network infrastructure development are subject to stringent planning conditions at the design and development stage, which outline and address identified potential adverse impacts.
203-2	Significant indirect economic impacts	Annual Report 2023 pages 55-59, 86-97	Financial Review section and using our profits in a sustainable way.

Disclosure		Page References	GRI Index Comment
204 Procurement practices			
3-3	Management of material topic	Sustainability Report 2022 pages 29-31, 88, 89	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.
		Annual Report 2023 page 107	AR 2023 page 107, ESB Supply Lines and Human Rights
204-1	Proportion of spending on local suppliers	Data tables under Planet, Place, People page 21	Data Disclosure on ESB's Supply Chain
205 Anti-corruption			
3-3	Management of material topic	Annual Report 2023 pages 126-163	AR 2023, pages 126-163, provide additional information and detail on ESB Group's governance approach and practices.
205-1	Operations assessed for risks related to corruption	Annual Report 2023 pages 126-163	AR 2023, pages 126-163, provide additional information and detail on ESB Group's governance approach and practices.
205-2	Communication and training about anti-corruption policies and procedures	Annual Report 2023 pages 126-163	AR2023, pages 126-163, provide additional information and detail on ESB Group's governance approach and practices.
205-3	Confirmed incidents of corruption and actions taken	Annual Report 2023 pages 161-162	Pages 161-162 provide information in relation to Anti-Bribery, Corruption, Fraud and Wrongdoing incidents during 2023. There were no convictions or fines relating to the violation of anti-corruption or anti-bribery laws during 2023.
206 Anti-competitive behaviour			
3-3	Management of material topic	Annual Report 2023 pages 160-161	ESB have no items to report in terms of legal actions regarding anti-competitive behaviour or violations of anti-trust and monopoly legislation during 2023.
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Annual Report 2023 pages 160-161	There were no convictions or fines relating to the violation of anti-corruption or anti-bribery laws during 2023.

Environmental Disclosures

	Disclosure	Page References	GRI Index Comment
302 Energy			
3-3	Management of material topic	Sustainability Report 2022 pages 15, 51-55, 70-71	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.
302-1	Energy consumption within the organization	Data tables under Planet, page 10	The fuel inputs outlined for thermal generation are non renewable (i.e. coal, natural gas and oil). For own electricity usage, we do not procure electricity via specific renewable tariffs, so the renewable element of electricity consumption reflects the national renewables proportion of electricity generation (approximately 36% in 2023). Transport fuels typically have a biofuel content in the region of 7%.

Zero consumption relating to cooling or steam.

The sale of energy (electricity and gas) is not detailed in the sustainability report, as this has commercial sensitivity.

The functions of the energy reported are distinctly different. Thermal generation inputs relate to the energy inputs required to generate electricity. The operational energy inputs, electricity, transport, thermal, relate to the energy required to operate the business.

Defra & SEAI conversion factors are used to convert energy into GWh & kWh. |
| 302-2 | Energy consumption outside of the organization | GRI Index | Energy consumed outside the organisation is included in total operational energy reporting disclosed under 301-1 (page 10). Energy consumption pertains to 3rd party data centre usage and outsourced services such as call centres and marketing and billing activities. 3,820MWh of electricity and natural gas were reported by 3rd parties in our 2023 energy consumption disclosure. |
| 302-3 | Energy intensity | Annual Report 2023 page 97

Data tables under Place, pages 6, 7, 10 | ESB does not calculate energy intensity factors. For thermal generation, the key intensity factor is CO_2 intensity per kWh of electricity produced. This is reported on page 97 AR2023. For operational energy used, an activity metric of kWh per FTE (page 10, reported in 302-1) is used to track progress on energy efficiency in the context of the size of the organisation. |
| 302-4 | Reduction of energy consumption | Data tables under Place, page 10

Annual Report 2023 page 97 | Reported operational energy use includes vehicle fleet fuel (diesel, petrol, SFGO, electricity), premises electricity consumption and natural gas used in leased premises. Improvements in operational energy are reported against a 2006-2008 average baseline year. |
| 302-5 | Reduction in energy requirements of products and services | Annual Report 2023 page 97 | Our sold product is energy, the relevant impact metric for improvement here is gCO_2 per kWh of electricity generated, which is reported on page 97 AR2023. |

	Disclosure	Page References	GRI Index Comment
303 Water and Effluents			
3-3	Management of material topic	Sustainability Report 2022 pages 56-59	The management of discharge points from sites via interceptors and water sampling are the key methods to prevent against negative impacts of water contamination. Sampling and reporting to environmental authorities, as part of licence conditions, is key to demonstration of compliance with regard to pollution prevention and mitigation of negative impacts.

Site interceptors are monitored and sampled for pH and conductivity to ensure storm and surface water runoff are free from contaminants prior to discharge. Any exceedances are reported to the environmental authorities, followed by investigation, resampling and retesting as required.

Cooling water discharge is monitored via Continuous Emissions monitoring systems (CEMS) to ensure temperature and where relevant pH readings remain in line with licence parameters, with any exceedances required to be reported to the licencing authority and followed up by inspection, resampling and retesting. |
| 303-1 | Interactions with water as a shared resource | Sustainability Report 2022 pages 56-57

Data tables under Planet, Place, People – Water, page 10 | As part of award of a licence to operate, all generating stations undergo a stringent planning process, which includes environmental impact considerations. The operating licence and conditions in place for an individual station bring these parameters to bear to monitor the operation of the plant in line with the licence conditions and ensure an established reporting line into the environmental authorities. Additionally, ESB engages with communities along our hydro river catchment areas, participates in the Shannon Fisheries Partnership and engages regularly with Inland Fisheries Ireland, local authorities and the Shannon Fisheries Development Company. As part of our recent SLP publication, ESB has set a target for reduction of potable water, however, both cooling water and water used for hydro generation are driven mainly by energy market conditions and river water levels and neither result in removal of water from the hydrological cycle. |

Environmental Disclosures

	Disclosure	Page References	GRI Index Comment
303-2	Management of water discharge-related impacts	Sustainability Report 2022 pages 56-57 Data tables under Planet, Place, People – Water, page 10	Parameters for water discharge from thermal generating stations are governed by license conditions. Water sampling is undertaken prior to any discharge from site in line with environmental requirements and is reported annually via the Annual Emissions Report to the environmental authorities. Any license limit breaches are reported on occurrence to environmental authorities. Elsewhere, our premises are connected to the national water infrastructure for metered water intake, consumption and discharge of waste water into the water treatment system infrastructure.
303-3	Water withdrawal	Sustainability Report 2022 pages 56-57 Data tables under Planet, Place, People – Water, page 10 SLP	Water data for thermal stations is gathered via the Annual Environmental Reports, which do not break down water details beyond water source, to include for example Total Dissolved Solids. The data source does not provide a complete information set to allow for full disclosure against this requirement. Under our SLP, ESB is endeavouring to improve overall reporting on water, as well as pursue a target for reduced water consumption for potable water. As stated in the 2022 Sustainability Report, cooling water is generally withdrawn from a riverine or estuarine surface.
303-4	Water discharge	Sustainability Report 2022 pages 56-57 Data tables under Planet, Place, People – Water, page 10	Water data for thermal stations is gathered via the Annual Emissions Reports, which does not break down water details beyond water source, to include for example Total Dissolved Solids.
303-5	Water consumption	Sustainability Report 2022 pages 56-57 Data tables under Planet, Place, People – Water, page 10	Whilst water consumption is reported on, our key locations of operation are not currently considered as being under water stress. The majority of our water usage (approx. 99%) is as cooling water, which is abstracted, run through the cooling process and returned to point of abstraction. We do not currently gather data to allow for calculation of water storage impacts.

	Disclosure	Page References	GRI Index Comment
304 Biodiversity			
3-3	Management of material topic	Data tables under Place, page 9 Sustainability Report 2022 pages 47-51 SLP	The biodiversity impact of all major projects is subject to appropriate assessment prior to the commencement of any works, this would include whole of society impacts. The ongoing Nature+Energy project being headed up by Trinity College seeks to study biodiversity on existing wind farms and compare it with the biodiversity baseline, which was established as part of the wind farm development. This will establish changes and impacts on biodiversity (both flora and fauna) over the life time of the wind farms participating in the study.
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Data tables under Place, page 9 Sustainability Report 2022 pages 47-51 SLP	The biodiversity value of individual sites is not yet fully assessed to a level where it can be reported on to satisfy the requirements of this disclosure. Cables through SACs are typically installed overground, and the only subsurface activities pertain to erecting foundations for pylons or poles, which is completed in line with methods approved through environmental risk assessment. GRI304-1, A.vi. The biodiversity value of individual sites is not yet fully assessed to a level where it can be reported on to satisfy the requirements of this disclosure. Under the SLP ESB has an ambition to be nature positive by 2030 including pollinator plans, biodiversity net gain on new onshore project sites and adopting nature positive approaches along our owned river channels and lakeside habitats.
304-2	Significant impacts of activities, products, and services on biodiversity	SLP	The information required to report on the work activity levels and individual interventions to manage and minimise impacts has not been collated to enable reporting against this disclosure for 2023. As with 304-1. It is the stated ambition in the SLP to be nature positive by 2030, which will necessitate a significant amount of work over the coming years to baseline biodiversity across ESB's assets and develop bespoke solutions to deliver a nature positive impact across new and existing sites.
304-3	Habitats protected or restored		The information required to report on the work activity levels and individual interventions to restore individual habitats has not been collated to enable reporting against this disclosure for 2023.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		The information required to report on the species at risk in individual habitats has not been collated to enable reporting against this disclosure for 2023. Typically an environmental impact assessment will be undertaken prior to any works, which will identify species and protective measures to be employed.
305 Emissions			

Environmental Disclosures

	Disclosure	Page References	GRI Index Comment
3-3	Management of Material Topic	Data tables under Planet, pages 5-7 Sustainability Report 2022 pages 39-44	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure (2022) of such processes remain valid.
305-1	Direct (Scope 1) GHG emissions	Data tables under Planet, pages 5-7 Place, People – Emissions Sustainability Report 2022 pages 39-44	Baseline data: 2015 for operational emissions reflects a decision to extend the gathering and measurement of a broader range of operational Scope 1,2 & 3 emissions. SEAI and DEFRA are the emissions factors most commonly used to calculate our emissions. ESB Group had no biogenic emissions in 2023.
305-2	Energy indirect (Scope 2) GHG emissions	Data tables under Planet, page 6 Place, People – Emissions Sustainability Report 2022 pages 39-44	2015 for operational emissions reflects a decision to extend the gathering and measurement of a broader range of operational Scope 1,2 & 3 emissions. SEAI and DEFRA are the emissions factors most commonly used to calculate our emissions. Equity share approach to consolidation of emissions is employed.
305-3	Other indirect (Scope 3) GHG emissions	Data tables under Planet, page 6 Place, People – Emissions Sustainability Report 2022 pages 40-42	ESB disposed of its only asset emitting biogenic CO_2 in 2021, therefore biogenic emissions are no longer applicable. 2015 for operational emissions reflects a decision to extend the gathering and measurement of a broader range of operational Scope 1,2 & 3 emissions.
305-4	GHG emissions intensity	Data tables under Planet, pages 6-7 Place, People – Emissions Sustainability Report 2022 page 39	ESB Group's reported emissions intensity is a measure of thermal generation emissions carbon intensity per unit of electricity generated.
305-5	Reduction of GHG emissions	Sustainability Report 2022 page 42 Data tables under Planet, Place, People – Emissions pages 6-7	A reduction in coal fired generation during 2023, coupled with strong renewable performance, accounted for a significant year on year emissions reduction across ESB's generation portfolio, equating to an overall reduction of 2.1 million tCO_2e.
305-6	Emissions of ozone-depleting substances (ODS)		There are no emissions associated with ODS

	Disclosure	Page References	GRI Index Comment
305-7	Nitrogen oxides (NO_x), Sulphur oxides (SO_x), and other significant air emissions	Sustainability Report 2022 page 42 Data tables under Planet, Place, People – Emissions pages 6-7	The 2023 Emissions Performance Table includes information on NO_x, SO_x and PM(dust). ESB does not emit POP, VOC or HAP.
306 Waste			
3-3	Management of material topic	Sustainability Report 2022 pages 58-59 Data tables under Planet, Place, People – Waste page 11	ESB's organisational waste is managed compliantly and handled and disposed of by licenced waste service providers and in consultation with local authorities, the key stakeholders with oversight of waste management regulations. No undue impact on the economy or society has been identified. Currently ESB has no explicit waste reduction target, however, recycling and recovery rates are monitored with a view to maximum avoidance of waste going to landfill. Due to variability in annual work programmes, such as overhauls and networks asset upgrade works, the resultant volumes of waste relate to significant variations in the nature and volume of operational activities.
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2022 pages 58-59 Data tables under Planet, Place, People – Waste page 11	Due to the nature of ESB's business, the majority of waste generated within the business is either upstream of or as part of business operations. As electricity is our primary product, there is no reported waste relating to this downstream of the business.
306-2	Management of significant waste-related impacts	Sustainability Report 2022 pages 58-59 Data tables under Planet, Place, People – Waste page 11	SR2022 Actions taken to prevent waste generation upstream in ESB's value chain include, where applicable, procurement contracts requiring providers to remove excess packaging upon delivery.
306-3	Waste generated	Sustainability Report 2022 pages 58-59 Data tables under Planet, Place, People – Waste page 11	
306-4	Waste diverted from disposal	Sustainability Report 2022 pages 58-59 Data tables under Planet, Place, People – Waste	Waste service providers do not consistently provide breakdowns of waste recovery, recovery following secondary sorting and energy recovery from incineration. Current data available to the business does not suffice to report on waste diverted from disposal.
306-5	Waste directed to disposal	Sustainability Report 2022 pages58-59 Data tables under Planet, Place, People – Waste	Only the data as reported on page 58 (waste table by disposal method) and broken out by hazardous and non hazardous categories, is consolidated from waste service provider's reporting.

Environmental Disclosures

	Disclosure	Page References	GRI Index Comment
308 Supplier Environmental Assessment			
3-3	Management of material topic	Sustainability Report 2022 pages 69-70, 88-89	
308-1	New suppliers that were screened using environmental criteria	Sustainability Report 2022 pages 88-89 Supplier Charter	ESB's Supplier Charter sets out principles and minimum criteria for all suppliers engaged with ESB, including environmental considerations. All contracts awarded (i.e. 100%) by ESB require suppliers to confirm compliance with environmental minimum requirements. This is included in all standard 3rd party/ESB Terms and Conditions.
308-2	Negative environmental impacts in the supply chain and actions taken	Annual Report 2023 page 107 Sustainability Report 2022 pages 88-89	All high value contracts are subject to minimum environmental criteria and tenderers are evaluated based on these minimum environmental standards for the contract. Any non-compliance would result in exclusion from the procurement process. Data required to address GRI308-2 c., d. & e. was not made available for this disclosure cycle. From the evaluation of at risk suppliers as outlined in Sustainability Report 2022, 23 suppliers were identified as elevated risk, either social or environmental, which initiated an additional engagement, up to and including 3rd party site audits, resulting in 3 suppliers being categorised as high risk, or 0.001% of suppliers in our Tier 1 supply chain.

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	Disclosure	Page References	GRI Index Comment
401 Employment			
3-3	Management of material topic	Annual Report 2023 pages 6, 23-26, 88-92 Sustainability Report 2022 pages 19-20, 61	Annual Report 2023 disclosures on non financial information, employee engagement, capability growth and diversity, equity and inclusion.
401-1	New employee hires and employee turnover	Data tables under Planet, Place, People – Workforce page 13	This data was not made available in a format suitable to address the disclosure requirements on turnover. This information is available by Gender and Age only, data on region is not available.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report 2023 page 91 Data tables under Planet, Place, People – Workforce page 13	Benefits available to staff, whether temporary or fulltime are governed both by employment legislation and the individual or category contract between the individual and the company, which outlines salary and benefits. Significant locations of operation refers to locations with multiple employees as stated in our workforce table.
401-3	Parental leave	Data tables under Planet, Place, People – Parental Leave page 13	

	Disclosure	Page References	GRI Index Comment
402 Labour/ management relations			
3-3	Management of material topic	Sustainability Report 2022 pages 62-63, 69-71 Annual Report 2023 pages 6, 23-26, 88-92	Annual Report 2023 includes information on Non financial information, stakeholder engagement including employees, people strategy and programmes, including information on targets, stakeholder engagement and tracking of effectiveness of these processes. Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.
402-1	Minimum notice periods regarding operational changes	Sustainability Report 2022 page 65	Operational changes that could significantly affect employees are typically negotiated between the employer (ESB) and the worker's representatives (Group of Unions), with proposals possibly being put to a vote. Details in the negotiated agreement typically will detail transition periods.
403 Occupational health and safety			
3-3	Management of material topic	Sustainability Report 2022 pages 72-74 ESB Group Safety Statement	ESB's approach to risk assessment, the management of occupational safety, health and wellbeing is outlined in the Group Safety Statement and implemented by means of certified (ISO45001) safety management systems.
403-1	Occupational health and safety management system	Sustainability Report 2022 pages 72-74	The SHAW act covers the legal requirements to implement health and safety management systems and ESB implements this in full. All workers / employees/ contractors are covered by this legislation
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2022 page 73 ESB Group Safety Statement	Codes of practice and procedures are in place in each work site / office covering the processes outlined in ESB's Safety statement. Staff and contractors are obliged to implement and adhere to them. ESB's approach to risk assessment, the management of occupational safety, health and wellbeing is outlined in the Group Safety Statement and implemented by means of certified (ISO45001) safety management systems.
403-3	Occupational Health Services	Sustainability Report 2022 page 73 Safety, Health and Wellbeing Policy	The Shield online reporting system is used by Occupational Health Services to support its work in ensuring safe practices.
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2022 page 73 ESB Group Safety Statement	There are 4 Worker Directors on ESB Board, one of whom participates on the SSC (Safety, Sustainability & Culture) Board Sub-Committee, which convenes quarterly. The Safe and Sound safety culture programme facilitates worker involvement in managing hazards and risks. ESB Group safety statement details approach for consultation and communications.

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	Disclosure	Page References	GRI Index Comment
403-5	Worker training on occupational health and safety	Sustainability Report 2022 page 73 ESB Group Safety Statement	ESB Group safety statement details approach to competence and training and is supplemented through certified safety management systems across the organisation.
403-6	Promotion of worker health	Sustainability Report 2022 page 74 ESB Group Safety Statement	ESB Group safety statement details approach to management of safety, health and wellbeing and establishes the core requirements for the management of safety, health and wellbeing at work, as well as meeting legal obligations under safety & health legislation. SR2022, page 74 ESB Group safety statement details approach to management of safety, health and wellbeing and establishes the core requirements for the management of safety, health and wellbeing at work, as well as meeting legal obligations under safety & health legislation. ESB is committed to creating and maintaining a culture that enables and supports everyone's health and wellbeing. ESB's health and wellbeing team helps its employees to reach their full potential in the workplace through proactive, preventative and early intervention health and wellbeing services. This support is provided through a range of avenues from occupational health service, employee assistance programme, an independent counselling service and health promotion/proactive services.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2022 pages 73-74 ESB Group Safety Statement	ESB Group safety statement details approach to management of safety, health and wellbeing and establishes the core requirements for the management of safety, health and wellbeing at work, as well as meeting legal obligations under safety & health legislation. Mandatory training on specific occupational health & safety impacts is provided to all staff..
403-8	Workers covered by an occupational health and safety management system	Sustainability Report 2022 pages 64, 73 ESB Group Safety Statement	Safety management systems cover the work being undertaken regardless of whether the work is being undertaken by a contractor (page 64) or an employee (page 73), applying to all activities and personnel on the site governed by the safety management system.
403-9	Work-related injuries	Sustainability Report 2022 page 72 Data tables under Planet, Place, People – Health, Safety & Wellbeing	Rate of fatalities is not calculated, as our commitment remains to ensure everyone's safety and avoid injury. P1 incidents are no longer separated out, as in our Safe & Sound culture, the learnings from such incidents are people centred and treated the same, regardless of whether the incident is from staff or contractors. Total hours worked is not currently calculated across all projects, sites and activities. Contractor LTI rate is not calculated. The information is not collected in the format required to fully meet the requirements of this disclosure.

	Disclosure	Page References	GRI Index Comment
403-10	Work-related ill health	Sustainability Report 2022 pages 73	As per ESB Group safety statement, ESB's approach to the management of occupational safety, health and wellbeing is integrated into a singular approach to the management of risk. Any incidences of ill health identified, are not separated out to allow for individual reporting.
404 Training and education			
3-3	Management of material topic	Sustainability Report 2022 page 64	The nature of the information currently gathered for reporting on the array of training and education provided by the organisation for the development of employees is provided in multiple formats, which do not enable appropriate consolidation for disclosure against the full requirements of GRI404.
404-1	Average hours of training per year per employee	Sustainability Report 2022 pages 65-66	This Information is unavailable / incomplete due to the multiple approaches to training and development. A system is being put in place to record this metric from 2024.
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2022 pages 64-65 Data tables under Planet, Place, People – Health, Safety & Wellbeing page 15	Whilst there are many programmes available and rolled out to transition in roles or into retirement, the consolidated data summarising programme delivery is not available.
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Report 2022 pages 63	ESB is committed to career progression together with supports for ongoing development. All employees in ESB have access to an annual performance management process, goal setting and career development and learning and development process, which is deployed across the business
405 Diversity and equal opportunity			
3-3	Management of material topic	Sustainability Report 2022 pages 66-68, 69-71 Annual Report 2023 page 92	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.
405-1	Diversity of governance bodies and employees	Sustainability Report 2022 pages 62-67, 83 Annual Report 2023 pages 122-129	Whilst gender categories are reported in ESB's reports, currently age, ethnicity or other diversity categories are not made available for disclosure. ESB does not currently collate this data on the diversity by age group or ethnicity for governance bodies or employees. Where available this data is reported by gender and employee category.
405-2	Ratio of basic salary and remuneration of women to men	Data tables under Planet, Place, People – Gender Pay Gap page 14 Gender Pay Gap Report 2023	Information unavailable / incomplete. Whilst ESB publishes a comprehensive Gender Pay Gap Report, the data breakdown does not align to the GRI indicator requirements.

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Disclosure		Page References	GRI Index Comment
406 Non-discrimination			
3-3	Management of material topic	Sustainability Report 2022 pages 69-71 Annual Report 2023 pages 106, 127, 160 Code of Ethics	ESB's Code of Ethics (Our Code) sets out our commitment to the highest standards of conduct and business ethics, including employee rights, non-discrimination, inclusion and diversity. All staff are required to confirm annually that they have read Our Code. Whistle blower and other channels exist within ESB, where any potential incidences of discrimination can be raised and pursued.
406-1	Incidents of discrimination and corrective actions taken	Sustainability Report 2022 pages 69-71, 83, 88-89 Code of Ethics	Information unavailable / incomplete. ESB does not currently disclose information on incidents of discrimination, as they are deemed confidential to the individual cases in question. ESB's primary focus is on upholding the principles and behaviours as set out in Our Code.
407 Freedom of association and collective bargaining			
3-3	Management of material topic	Sustainability Report 2022 pages 66, 69-71, 88-89	As per ESB's approach to collective agreements, ESB and Group of Unions negotiate a new agreement on a 3 yearly rolling cycle. Specific details of any changes to working conditions, specific goals or changes to work practices are detailed in those negotiated agreements between the employer and employees.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report 2022 pages 69-71, 88-89	Contractor Employment Standards audits are in place to ensure workers rights are upheld by their employer, when engaged on ESB sites.
408 Child labour			
3-3	Management of material topic	Annual Report 2023 pages 106-107 Human Rights Due Diligence Sustainability Report 2022 pages 69-71, 88-89	Details of the potential areas of impact and stakeholder groups affected and the corresponding actions being taken by ESB are outlined in our Due Diligence disclosure and Annual Report 2023.
408-1	Operations and suppliers at significant risk for incidents of child labour	Annual Report 2023 pages 106-107 Human Rights Due Diligence Sustainability Report 2022 pages 69-71, 88-89	Sections on human rights and supply chain details the engagement being undertaken in ESB's supply chain to identify and address risk, primarily human rights risk.

Disclosure		Page References	GRI Index Comment
409 Forced or compulsory labour			
3-3	Management of material topic	Annual Report 2023 pages 106-107 Human Rights Due Diligence Sustainability Report 2022 pages 69-71, 88-89	Details of the potential areas of impact and stakeholder groups affected and the corresponding actions being taken by ESB are outlined in our Due Diligence disclosure and Annual Report 2023.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Annual Report 2023 pages 106-107 Sustainability Report 2022 pages 69-71, 88-89	Sections on human rights and supply chain details the engagement being undertaken in ESB's supply chain to identify and address risk, primarily human rights risk.
414 Supplier social assessment			
3-3	Management of material topic	Annual Report 2023 pages 106-107 Human Rights Due Diligence Sustainability Report 2022 pages 69-71, 88-89	Sections on human rights and supply chain details the engagement being undertaken in ESB's supply chain to identify and address risk, primarily human rights risk.
414-1	New suppliers that were screened using social criteria	Sustainability Report 2022 pages 69-71, 88-89 Supplier Charter	ESB's Supplier Charter sets out principles and minimum criteria for all suppliers engaged with ESB, including social considerations.
414-2	Negative social impacts in the supply chain and actions taken	Annual Report 2023 pages 106-107 Sustainability Report 2022 pages 69-71, 88-89	Sections on human rights and supply chain details the engagement being undertaken in ESB's supply chain to identify and address risk, primarily human rights risk.

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	Disclosure	Page References	GRI Index Comment
416 Customer health and safety			
3-3	Management of material topic	Sustainability Report 2022 pages 27-29, 73, 79-81	As a regulated energy provider, we are in constant contact and engagement with customers and other stakeholders to assess needs, cater for the vulnerable, facilitate payment challenges, support and deliver connections and to advise and alert electricity users on safe and sustainable use of energy. Electricity is an enabler of modern societies and economies and ensuring affordable, reliable, safe and secure access to energy is critical to how ESB operates.
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability Report 2022 pages 27-29, 73, 79-81	As a regulated energy provider, we are in constant contact and engagement with customers and other stakeholders to assess needs, cater for the vulnerable, facilitate payment challenges, support and deliver connections and to advise and alert electricity users on safe and sustainable use of energy. Electricity is an enabler of modern societies and economies and ensuring affordable, reliable, safe and secure access to energy is critical to how ESB operates.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report 2022 pages 27-29, 73, 79-81

Data tables under Planet, Place, People – Health, Safety & Wellbeing

https://www.esbnetworks.ie/staying-safe/staying-safe | As a regulated energy provider, we are in constant contact and engagement with customers and other stakeholders to assess needs, cater for the vulnerable, facilitate payment challenges, support and deliver connections and to advise and alert electricity users on safe and sustainable use of energy. Electricity is an enabler of modern societies and economies and ensuring affordable, reliable, safe and secure access to energy is critical to how ESB operates.

Public safety is a key aspect of ensuring the safety of the public. Public safety fatalities are reported in the Data tables for Health, Safety & Wellbeing. No public fatalities were reported on the customer or network side of the meter in 2023. Our networks businesses actively promote and engage on electrical safety with customers and communities. |
| **418 Customer privacy** | | | |
| 3-3 | Management of material topic | Sustainability Report 2022 page 84

Annual Report 2023 page 161 | As a regulated energy provider, we are in constant contact and engagement with customers and other stakeholders to assess needs, cater for the vulnerable, facilitate payment challenges, support and deliver connections and to advise and alert electricity users on safe and sustainable use of energy. We aim to protect customer privacy and data and avoid fradulent activity or theft of customer data. During 2023 one incident of fradulent activity was identified and is under investigation by An Garda Slochana (AR2023 page 161). |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Sustainability Report 2022 page 84

Annual Report 2023 page 161

Data tables under Planet, Place, People – Customer Privacy page 17 | During 2023 one incident of fradulent activity was identified and is under investigation by An Garda Slochana (AR2023 page 161). |

Additional Disclosures

	Disclosure	Page References	GRI Index Comment
Energy Affordability			
3-3	Management of material topic	Annual Report 2023 pages 72-74

Sustainability Report 2022 pages 9,15, 23, 25, 26, 56-57, 79-80 | Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid. |
| | Energy Affordability | Annual Report 2023 pages 72-74,

Sustainability Report 2022 pages 9,15, 23, 25, 26, 56-57, 79-80 | Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid. |
| **Solutions for vulnerable customers** | | | |
| 3-3 | Management of material topic | Annual Report 2023 pages 72-74

Sustainability Report 2022 pages 26, 79-80 | Electric Ireland is committed to providing support to our vulnerable customers who have special requirements where continuity of energy supply is critically important. Vulnerable Customers fall into two main categories;
1. Critically dependent on electrically powered equipment. This includes (but is not limited to) life protecting devices, assistive technologies to support independent living and medical equipment, and
2. If the customer is particularly vulnerable to disconnection during winter months for reasons of advanced age or physical, sensory, intellectual, or mental health.

Electric Ireland Priority Services Customers are suitable for customers who are:
▪ Dependent on medical equipment including but not limited to life-protecting devices such as ventilators and home dialysis machines.
▪ We recognise that customers on Priority Services have special requirements for electricity continuity, therefore Electric Ireland will never request a disconnection unless requested by a customer to do so.

Electric Ireland Special Services Customers applies to customers who are:
▪ Of advanced age, physical, intellectual or mental health difficulties. Visually impaired and require Braille bills, large printed or talking bills. |
| | Solutions for vulnerable customers | Annual Report 2023 pages 72-74,

Sustainability Report 2022 pages 26, 79-80 | Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid. |

Additional Disclosures

Disclosure	Page References	GRI Index Comment
Smart Meter Rollout		
3-3 Management of material topic	Annual Report 2023 pages 60-62 Sustainability Report 2022 pages 12,16, 81	The National Smart Metering Programme was established by the Commission for the Regulation of Utilities (CRU) and involves the upgrading of Ireland's electricity meters by ESB Networks to next generation smart meters. To date over 1.5 million smart meters have been installed across Ireland. The upgrade which began in 2019 is bringing benefits to the customer, the environment and the economy. Customers benefit from greater access to information about their electricity usage enabling them to make informed choices on their consumption and tariff options. The environment benefits because smart metering supports an increase in renewable power on the electricity system, helping to cut CO_2 emissions. The economy benefits because using smart meters will help ESB Networks to manage the network more efficiently and to find faults quicker. Smart meters allow customers that generate their own electricity using microgeneration, such as solar panels, to receive payment for any excess they sell into the grid. To date over 44,000 microgeneration customers are benefiting from having a smart meter. Smart Meters are helping customers to take more control of their electricity usage and choose from a range of smart price plans which are being offered by electricity suppliers. The programme is being delivered in partnership with the Department of the Environment, Climate and Communications, the Commission for Regulation of Utilities, the Sustainable Energy Authority of Ireland and electricity suppliers.
Smart meter rollout	Sustainability Report 2022 pages 12,16, 81	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.

Disclosure	Page References	GRI Index Comment
Security of Supply		
3-3 Management of material topic	Sustainability Report 2022 pages 9-12, 16-19, 38-39, 45-46	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.
Security of supply	Sustainability Report 2022 pages 9-12, 16-19, 38-39, 45-46	
Developing a smart & flexible electricity network		
3-3 Management of material topic	Sustainability Report 2022 pages 9-12, 16-19, 23, 79-81	Unless otherwise stated, ESB Group's general approach to management of its material topics has not changed from prior year and past disclosure of such processes remain valid.
Developing a smart & flexible electricity network	Sustainability Report 2022 pages 9-12, 16-19, 23, 79-81	

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