ESB Group Policy on Biodiversity and Ecosystems

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1. Introduction

1.1 Purpose of Policy

ESB plays a critical role in enabling the transition to a low-carbon future by decarbonising the electricity system, supporting the electrification of society, and protecting and enhancing biodiversity across the environments in which it operates.

This policy sets out the principles to guide progress to achieve ESB's biodiversity goals and outlines ESB's approach to ensure that impacts, risks and opportunities are integrated into decision making.

ESB's approach to biodiversity will require sustained action across the group, disciplined execution, innovation, investment and collaboration with employees, customers, partners, suppliers, and relevant stakeholders. This policy is intended to provide a clear framework for that action, while recognising that delivery will require ongoing judgement, learning and collective ownership across the organisation.

1.2 Scope of Policy

This policy applies to all employees, workers (including agency and casual workers), officers and directors of ESB and all wholly owned ESB subsidiaries.

For regulatory reasons, NIE Networks maintains its own company policies aligned, as far as practical, to this policy. For application of this policy to non-wholly owned subsidiaries, please refer to the Group Policy for Governance of Non-Wholly owned Entities.

1.3 Key Definitions

Biodiversity: The variability among living organisms from all sources, including, among other things, terrestrial, marine, and other aquatic ecosystems, and the ecological complexes of which they are part: this includes diversity within species, between species and of ecosystems.

Ecosystem[1]**:** A dynamic complex of plant, animal and micro-organism communities and their non-living environment interacting as a functional unit.

1.4 Compliance Obligations

ESB shall ensure that its activities and those of its subsidiary companies are conducted in compliance with relevant legislation, consents, permits and licences held by ESB.

[1] Throughout this document, the term Biodiversity is used to encapsulate '**Biodiversity and Ecosystems**'.

Where compliance obligations impose more onerous obligations than the objectives set out in this policy, the legal obligations will always take precedence.

1.5 Key Policy Principles

This Policy on biodiversity ("Policy") has been established to inform and guide ESB's approach to biodiversity, including how biodiversity related risks and opportunities are considered in decision making.

The Policy is guided by a suite of core principles which provide the framework for ESB to achieve its strategic objectives with respect to biodiversity.

By embedding these principles across our business and value chain, ESB seeks to ensure a sustainable future where biodiversity is protected and restored for communities, customers and future generations.

ESB will: -

- **Commit to consideration of biodiversity across its business activities:** ESB will establish a series of defined biodiversity objectives and actions, with clear timebound targets where appropriate, allowing ESB to reduce impacts, promote enhancements, expand our knowledge and support national and global action for biodiversity, taking account, as appropriate, Government biodiversity policies and objectives, including the Fourth National Biodiversity Action Plan[2].
- **Aim for high standards in Governance & Accountability by progressively adopting a strategy driven approach**: ESB will identify, assess and manage biodiversity risks, impacts and opportunities as part of strategic oversight and management decision making, where appropriate.
- **Transparency and Disclosure:** ESB will align with recognised reporting standards, to keep stakeholders informed of biodiversity-related impacts, risks, opportunities, and ESB's progress and performance.
- **Engage with Stakeholders:** ESB will undertake responsible, transparent and open engagement with employees, customers, communities, policymakers, suppliers, NGOs and other key stakeholders.
- **Focus on Culture Change:** ESB's values and behaviours frameworks will be activated to support the transformational changes required to deliver measurable benefits for biodiversity.

2. Roles and Responsibilities

2.1 Role of the Board and Board Sub Committees

[2] Government of Ireland - Ireland's 4th National Biodiversity Action Plan 2023–2030

The Board is responsible for:

- Setting ESB's Net Zero by 2040 strategy and ensuring it is aligned with our purpose, values and culture.
- Oversight of the effective execution of strategy, business performance and the achievement of key financial performance and sustainability targets (including biodiversity), and for the embedding of an appropriate culture throughout the organisation
- The Board is supported in its oversight responsibilities by Board Committees, providing effective oversight of the areas for which they are responsible.
- The Safety, Sustainability & Culture Committee's role and responsibilities include oversight of the Group's sustainability and environmental performance, including biodiversity related risks and opportunities.

2.2 Role of Senior Management

Senior Management shall:

- Champion its values, behavioural framework, and biodiversity commitments across the organisation, embedding integrity, accountability, collaboration, ethical behaviour, proactivity, and adaptability in all activities and decision-making processes to support the achievement of its biodiversity and sustainability objectives.
- Drive transformation and innovation at scale, ensuring biodiversity-related risks and opportunities are effectively managed and embedded within strategic decision making, business planning processes, and risk processes.
- Build strategic partnerships and influence stakeholders within and beyond ESB to support the effective implementation of this policy and the achievement of ESB's sustainability objectives.
- Create the conditions for employees and teams to thrive by ensuring policies, associated standards, and local procedures are communicated, understood, and implemented, supporting capability development, engagement, and sustainable performance.

2.3 Role of ESB Employees

ESB Employees shall:

- Collaborate effectively with colleagues with regard to biodiversity and contribute positively to team culture, customer experience, and the consistent application of ESB values and behaviours.
- Comply with the obligations outlined in Section 1.4, the policy principles outlined in Section 1.5, and the requirements of the standards and local procedures derived therefrom, demonstrating personal responsibility, accountability, and integrity in all aspects of their work.

- Complete all relevant training and remain open to learning, feedback, and continuous development.
- Actively contribute to the delivery of ESB's strategy and its ambition to achieve ESB's biodiversity objectives.

3. Derogations

In recognition of the broad ranging nature of activities undertaken by the various business units and subsidiaries within ESB and the different jurisdictions in which they operate, there may be instances where it is appropriate to grant derogations relating to individual elements of this policy.

4. Compliance

Responsibility for the oversight of this policy resides with the Head of Sustainability, People and Sustainability.

Compliance with this policy will be monitored by Group Sustainability as part of their governance and stakeholder activities and reported, as required, to the Safety, Sustainability and Culture Board Sub-committee.

5. Policy Review

This policy will be maintained and regularly reviewed by the Centre of Sustainability. ESB personnel will be informed of any material changes made to the policy.

6. Version History

Document Control, Review and Approval

Ver.	Date	Document Developer	Description of Change/ Review	Approved by
1	October 2026	Head of Sustainability	Initiation	ED, People & Sustainability