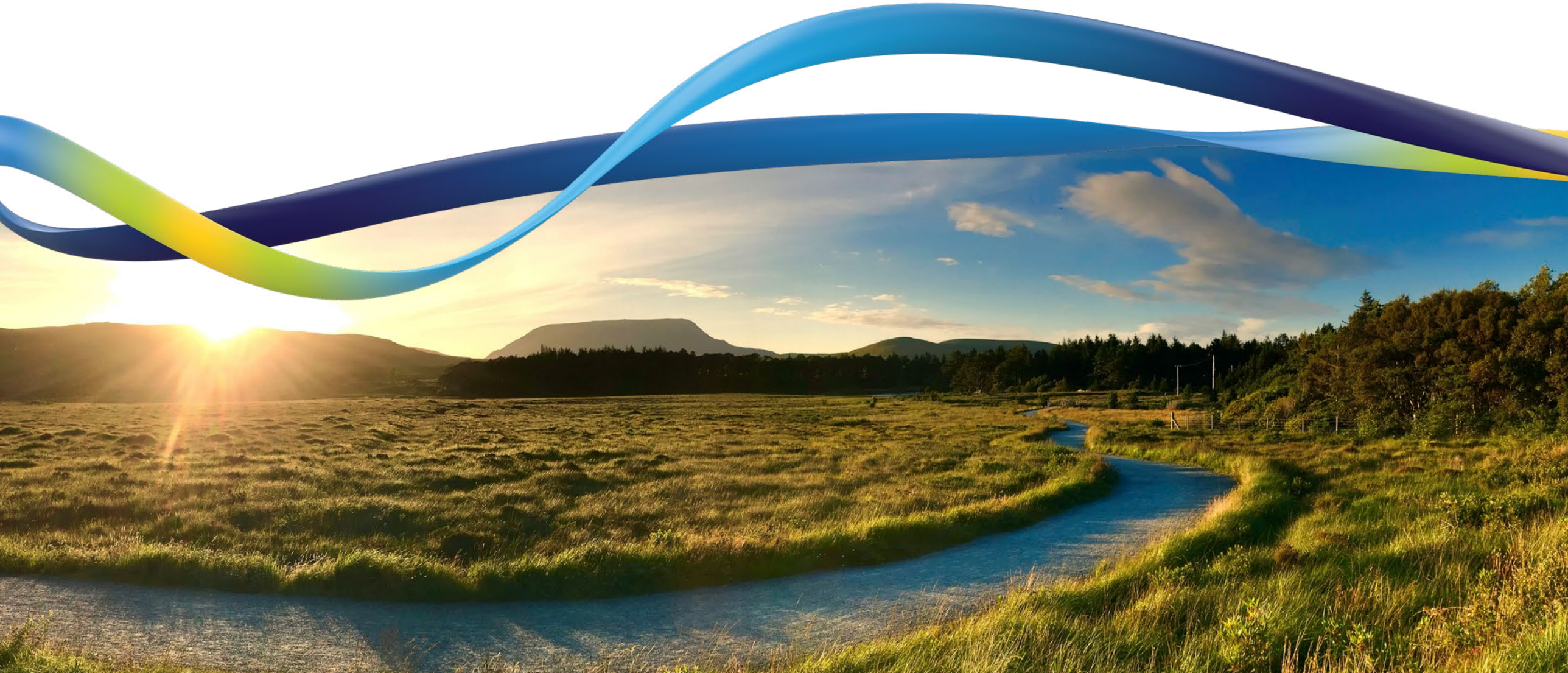
Energy for generations

Biodiversity Strategic Roadmap

Our path to Nature Positive by 2030

Issue Date:
August 2026



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Foreword

At ESB, we see electricity as a key enabler for regeneration and essential for social and economic development. This Biodiversity Strategic Roadmap sets out how we will integrate biodiversity considerations into the way we plan, build and operate our assets, ensuring that our growth contributes positively to the natural environment wherever possible. By taking a long-term, strategic approach to biodiversity, we can strengthen resilience, support national and international ambitions for nature, and help create lasting value for society.



Paddy Hayes
Chief Executive

ESB's Sustainability Leadership Plan sets out our ambition to make a difference for planet, place and people through electricity as an enabler of regeneration. Biodiversity is a core part of that ambition, recognising that a thriving natural environment is fundamental to resilient communities, economic prosperity and a sustainable energy future. This Biodiversity Strategic Roadmap builds on the important work already underway across ESB and provides a clear framework for how we will deepen our understanding of nature, strengthen collaboration and deliver tangible improvements for biodiversity. Most importantly, it reflects our determination to create a positive legacy – one that future generations can look back on with pride.



Sinead Kilkelly
Executive Director
People & Sustainability

ESB is deeply cognisant of the fact that biodiversity loss is a major social, environmental and economic issue for Ireland, Europe and the international community. Impactful action is needed to prevent the further decline of nature and to ensure its future recovery. Our Biodiversity Strategic Roadmap aims to align ESB's efforts with national and global action for nature. By embedding biodiversity considerations and ecological expertise into our projects and operations, we can deliver real world benefits for biodiversity, while ensuring ESB is prepared for emerging nature policy and plans. Through working together and fostering innovation, we can ensure nature is protected and restored as part of ESB's path to a more sustainable future.



Geoff Hamilton
Biodiversity Lead
Centre of Sustainability

Executive Summary

Biodiversity underpins the natural systems on which society and the economy depend, and its continued loss represents a significant environmental, social and economic challenge.

As an organisation with a large physical footprint, active construction projects, complex supply chains and extensive land, water and infrastructure assets, ESB recognises that its activities can both impact and support nature. Addressing biodiversity loss is a critical component of sustainable development and an important consideration in how ESB plans, builds and operates energy infrastructure for the long term.

Our ambition is to be Nature Positive by 2030, meaning that we will mitigate the potential negative impacts of our activities on nature while actively contributing to its restoration and protection.

This ESB Group Biodiversity Strategic Roadmap builds on existing business unit strategies and lays out a clear path to strengthen our understanding and management of biodiversity-related physical, transition and systemic risks. It has been prepared using established guidance for nature strategy development and support from internal and external technical specialists.

The Biodiversity Strategic Roadmap is constructed around three key Strategic Objectives; Evaluate, Collaborate and Regenerate. Each objective comprises a suite of defined actions and targets which aim to ensure an aligned approach to biodiversity across in-scope ESB business units. The Roadmap will drive our commitment to integrate nature in our decision-making, reduce impacts, promote enhancements, expand our knowledge and support national and global action.

By comprehensively embedding biodiversity action in how ESB operates, we will ensure that our goal of Nature Positive can be delivered for the benefit of the business and society as a whole.



ESB at a Glance

Who we are

ESB was established in 1927 as a statutory corporation under the Electricity (Supply) Act, 1927. We are Ireland's foremost energy company, driven by an unwavering commitment to deliver a net-zero energy future for our customers and the communities we serve. With a holding of 97.7%, ESB is majority- owned by the Irish Government. The remaining 2.3% is held by the trustees of an Employee Share Ownership Plan (ESOP).

What we do

As a strong, diversified utility, we operate across the electricity market, from generation through transmission and distribution, to the supply to our customers, in addition to using our networks to carry fibre for telecommunications. We are driven to make a difference by achieving zero carbon emissions by 2040. Our Sustainability Leadership Plan (SLP) sets out how ESB is driven to make a difference for planet, place and people, through electricity as an enabler of regeneration.

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







How we do it

Generate electricity

ESB develops, operates and trades the output of its electricity generation assets across ROI, NI and GB.

Operate electricity networks

ESB owns, builds and maintains the transmission and distribution network in ROI and NI.

Supply electricity, gas and energy

ESB supplies customers in ROI, NI and GB with electricity, gas and energy services

Business units

Generation and Trading (GT)

Develops and operates ESB's portfolio of wholly and jointly owned electricity generation assets. It also has a significant owned asset and third-party asset energy trading portfolio.

ESB Networks*

ESB is the licensed onshore Transmission Asset Owner (TAO) and Distribution Asset Owner (DAO) in Ireland. ESB Networks DAC, a ringfenced subsidiary of ESB, is the licensed Distribution System Operator (DSO).

Northern Ireland Electricity (NIE) Networks**

The owner of the electricity transmission and distribution networks and the licensed DSO in Northern Ireland.

Customer Solutions

Brings together all ESB's customer offerings in Ireland and GB, including Electric Ireland, So Energy, Electric Ireland Superhomes, ESB's Smart Energy Services, ESB eCars and ESB Telecoms.

Support functions

Engineering and Major Projects (EMP)

Provides engineering services to support the delivery of projects across ESB and manages ESB's commercial property portfolio. EMP also provides engineering and related professional services to external clients.

Enterprise Services

Provides business-critical processes and services to the Group as well as being an advisor in relation to professional services and leading the digital transformation of ESB.

Strategy, Innovation and Transformation (SIT)

Responsible for strategic direction, corporate affairs, legal, energy and regulatory policy and managing enterprise risk drivers. Also seeks to commercialise new transformational innovative business models and invest in the clean-tech sector.

People and Sustainability

Provides leadership for ESB's people and sustainability agenda, fostering a culture of excellence across the business. Develops and implements strategies that support the well-being and professional growth of employees, while advancing our vision of embedding sustainability and positive social impact where we operate, by how we engage and as we deliver.

Group Finance and Commercial

Group Finance & Commercial safeguards ESB's financial strength and enables sustainable growth by driving financial excellence, trusted performance insight, disciplined capital allocation, strategic planning, commercial challenge and effective engagement with investors, banks, rating agencies and the shareholder.

* Staff in ESB Networks, a ringfenced business unit within ESB, carry out ESB Networks DAC's functions as Distribution System Operator and ESB's licensed functions as the licensed Transmission Asset Owner and Distribution Asset Owner for Ireland.

** NIE Networks operates as an independent organisation with its own Board and management teams and separate regulation via the Utility Regulator for Northern Ireland.

Our Vision

We aim to be Nature Positive by 2030 - Through electricity as an enabler of regeneration, ESB is driven to make a difference for planet, place and people. We will actively seek to support nature restoration across our activities.

Context

ESB is deeply cognisant of the inherent value of biodiversity in the landscape, but also of its significant importance to society through the services it provides. Ireland's Fourth National Biodiversity Action Plan advocates a 'Whole of Government, Whole of Society' approach to biodiversity action. ESB recognises that the energy sector has a key part to play in this all-inclusive approach. While acknowledging that some readers may define them slightly differently, ESB uses the terms 'biodiversity' and 'nature' interchangeably throughout this document.

Commitment

Biodiversity action is a core component of ESB's Sustainability Leadership Plan. We also recognise that the three components of the triple planetary crisis (climate change, biodiversity loss and pollution & waste) are inherently linked and cannot be addressed in isolation.

Scope

This Biodiversity Strategic Roadmap outlines ESB Group's initial priorities to transition to Nature Positive by 2030, focusing on the direct activities of our primary business units and preliminary considerations of our upstream supply chains. Actions will be delivered through a series of iterative implementation plans applied across ESB Group. It is envisaged that the coverage and granularity of our strategic action will increase over time, including a mid-term review of the respective actions and targets of this Roadmap, informed by ongoing progress monitoring that ESB will undertake.

Note: This Roadmap applies to ESB business units including wholly owned and majority owned subsidiaries. For regulatory reasons, NIE Networks maintains its own company policies, plans and strategies; consequently it is responsible for setting its own measures, targets, and reporting aligned to this Roadmap, so far as reasonably practicable.

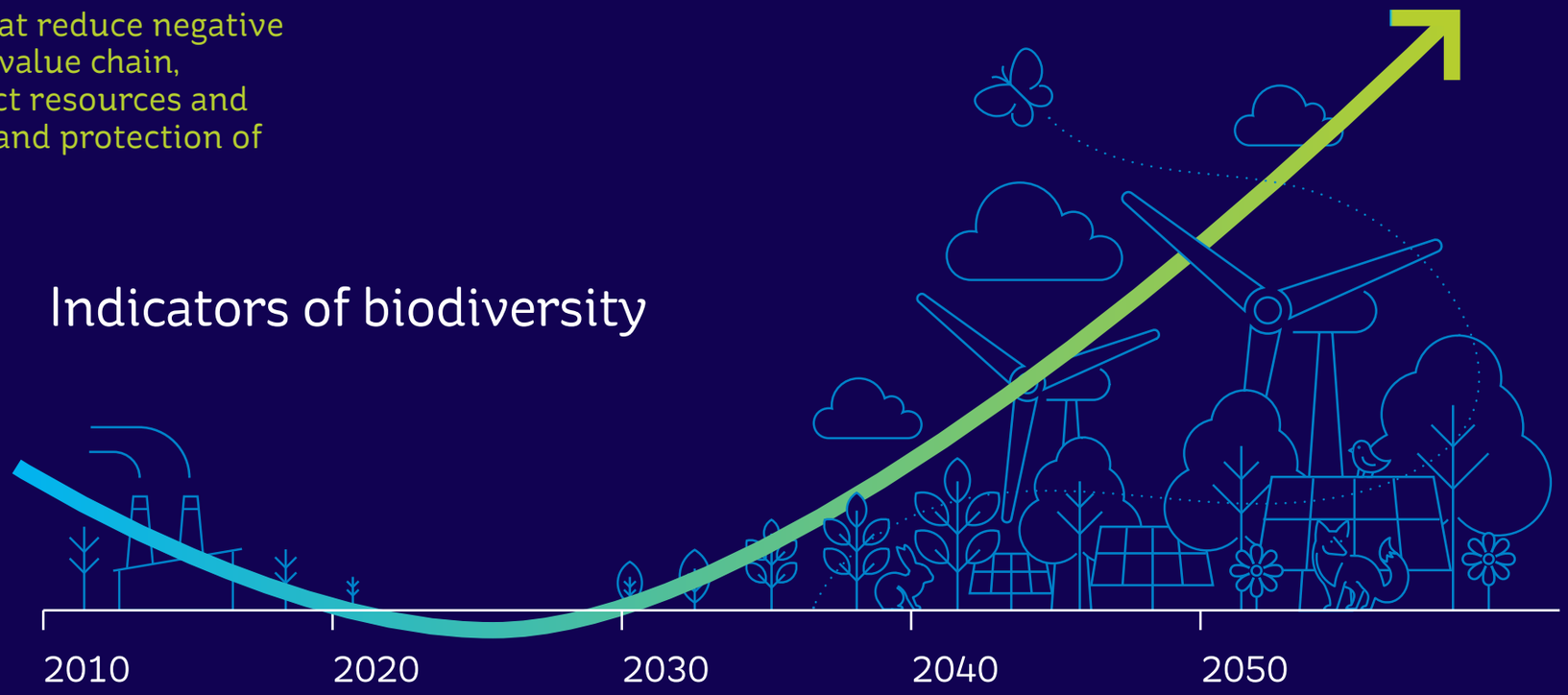


What is Nature Positive?

At its simplest, Nature Positive means ensuring there is more nature in the world in 2030 than in 2020 and continued recovery after that.

From a business context, ESB subscribes to a definition of Nature Positive advocated by Business for Biodiversity Ireland:

The actions and activities of an organisation that reduce negative impacts on nature across their operations and value chain, with concurrent business activities that redirect resources and financial investments towards the restoration and protection of nature.



Adapted from Nature Positive Initiative, 2021



The State of Nature

Biodiversity loss is a huge social, environmental, political, and economic issue for Ireland and the global community. Unsustainable development and human activity have major impacts on natural ecosystems and species, causing significant declines in wildlife populations and habitat conditions. Current species extinction rates are unprecedented, accelerating and affecting the ecosystem services humans depend upon, including production of food and water, pollination, flood control, soil formation and nutrient cycling.

At a global level, biodiversity loss is occurring across all regions and ecosystems. The 2024 World Wildlife Fund (WWF) Living Plant Report noted that between 1970 and 2020, the average size of monitored wildlife populations declined by 73%, populations of vertebrate species declined by an average of 68%, while freshwater ecosystem species populations have shown the largest losses, falling 84% over that time period. Up to one million species globally are now threatened with extinction, with climate change playing an increasingly important role in the decline of biodiversity.

In Ireland, the most recent Article 17 report by the National Parks and Wildlife Service (NPWS) has shown that 90% of EU-protected habitats are currently in unfavourable condition, one fifth of breeding birds in Ireland are in long decline, while the numbers of birds that overwinter in Ireland have halved since the 1990s. 30% of Ireland's wild bee species are threatened with extinction, while over half of native Irish plant species have declined in range and/or abundance . Furthermore, the number of pristine rivers has fallen from 500 to 20 since the 1980s.

In the UK, the most recent State of Nature report concludes that of a cohort of terrestrial and freshwater species studied, abundance has on average fallen by 19% across the UK since 1970. An assessment of over 10,000 species using Red List criteria found that 2% are extinct in Great Britain and a further 16% are now threatened with extinction. In Northern Ireland, 12% of the species assessed are threatened with extinction from the island of Ireland.

It is clear that impactful action across all sectors of state and society is urgently needed to stop the continued erosion of biodiversity.

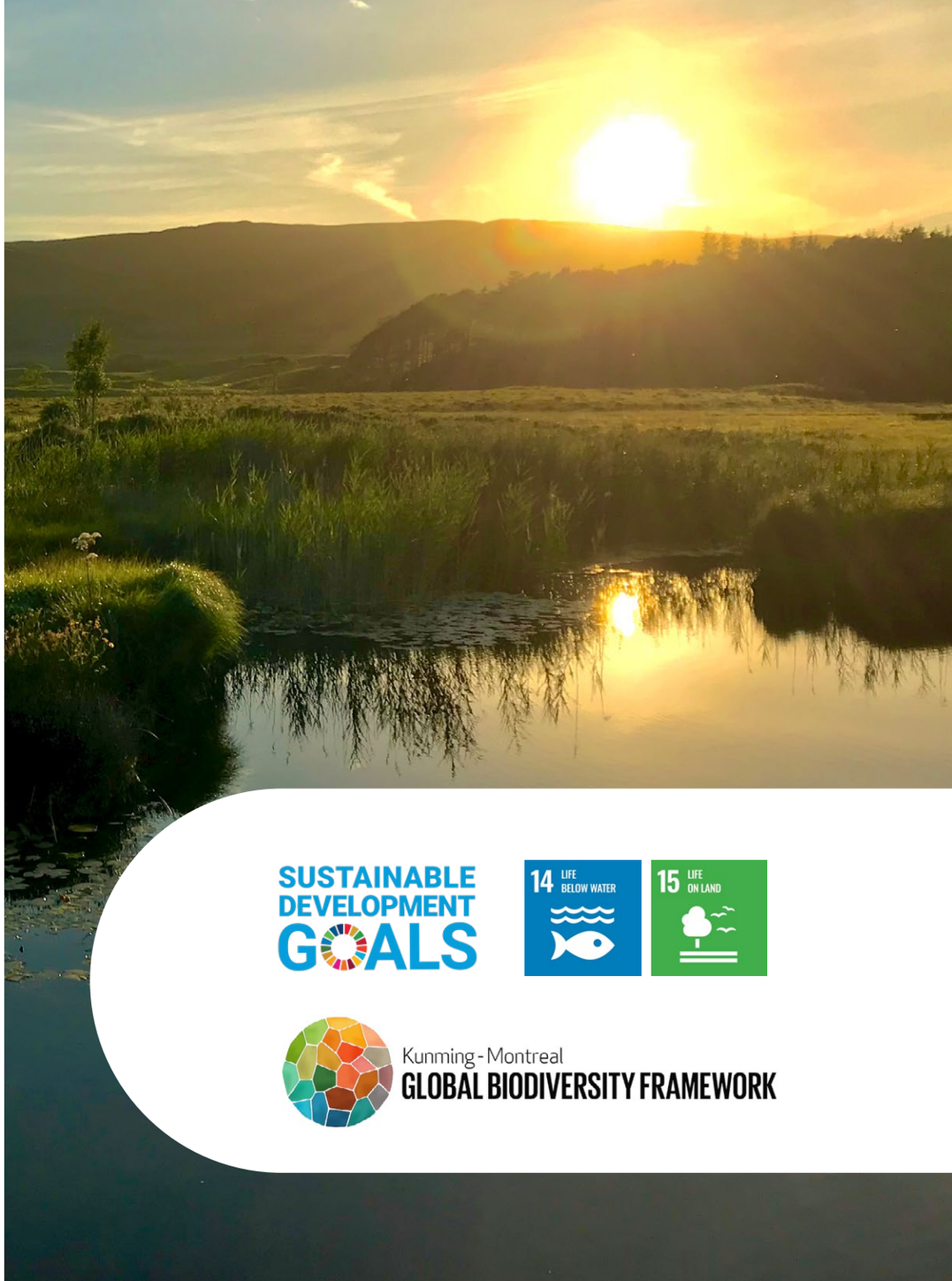
Key Policy Drivers and Expectations

There are a number of legal and strategic policy drivers compelling governments, organisations, businesses and communities to take urgent action on biodiversity at the global, regional and local level. Biodiversity features prominently across several of the Sustainable Development Goals (SDGs) and associated targets, given that it contributes directly to human wellbeing and development priorities. SDGs 14 and 15 specifically target the conservation, restoration and sustainable use of marine and land-based ecosystems respectively.

In December 2022, the Kunming-Montreal Global Biodiversity Framework (GBF) was signed at the COP15 UN Biodiversity Conference. The GBF contains 23 action-oriented global targets to protect and restore nature, ensure its sustainable use as well as spur investments for a green global economy (refer to Appendix 3). The agreement also aims to improve business action on biodiversity, wherein large companies and financial institutions will be required to regularly monitor, assess and disclose risks, dependencies and impacts on biodiversity.

This was followed in June 2024 by the adoption of the EU Nature Restoration Regulation, which comprises binding targets to restore ecosystems, particularly those with the most potential to capture and store carbon and to prevent and reduce the impact of natural disasters. The Nature Restoration Regulation's overarching objective is to restore at least 20% of the EU's land and sea areas by 2030, with a final goal of covering all degraded ecosystems in need of restoration by 2050, also adding time-bound targets for specific ecosystems, habitats, and species. Ireland is currently implementing its Fourth Biodiversity Action Plan (2023-2030) and is simultaneously in the process of drafting its National Nature Restoration Plan (NRP). This is expected to comprise specific commitments and actions for Public Bodies, particularly with regard to the proactive management of landholdings for biodiversity. The final NRP will be submitted to the EU Commission in September 2027 following government approval.

Action for nature also forms a core component of the UK Environmental Improvement Plan (EIP), which sets out 10 goals to restore nature, how they will be delivered by government through Local Nature Recovery Strategies (LNRS), and advocates collaboration with landowners, farmers, businesses, communities and individuals. The plan primarily applies to England, with the other devolved UK jurisdictions implementing their own respective policies, strategies and legislation, including the Northern Ireland EIP and draft Nature Recovery Strategy to 2032, the Scotland Environment Strategy and Scottish Biodiversity Plan to 2045, and the Environment (Wales) Act 2016 and Nature Recovery Action Plan 2026.



ESB's Interactions with Nature

As a diversified utility operating across the electricity market, including generation, transmission, distribution and customer supply, ESB comprises multiple business units with varying degrees of interface with biodiversity, involving a range of impacts, dependencies, risks and opportunities. ESB is continually assessing its biodiversity interactions and reviewing potential actions in this regard. A non-exhaustive summary of ESB's potential interfaces with nature is presented opposite.



Impacts	Dependencies & Risks	Opportunities
Land use change can occur when land is developed for energy infrastructure. This can affect habitats and ecosystems in terrestrial, freshwater, coastal and marine environments.	Thermal generation stations often depend on the assimilative capacity of aquatic environments for cooling water outfalls, wind farms require reliable wind conditions, while hydro stations depend on predictable rainfall and river flows.	ESB's operational sites and broader property landbank can facilitate habitat creation and restoration projects, which not only enhance biodiversity but also contribute to carbon sequestration and climate adaptation.
Direct and indirect impacts to various wildlife species can arise from the operation of our assets, including hydro stations, thermal generation sites, and wind farms as well as distribution and transmission grids.	Severe rainfall and flooding have safety implications for operational hydro stations, while increasingly powerful storms can damage electricity networks, leading to prolonged outages and elevated repair costs.	Nature-based solutions can be incorporated in new projects and existing assets, with mutual benefits for biodiversity and operational resilience of ESB infrastructure.
ESB's operations may also result in indirect land use changes and negative effects on species due to activities associated with our supply chains; the extraction and processing of materials required for infrastructure development can lead to embodied ecological impacts which are inherently complex.	Management of biodiversity impacts is often an integral part of environmental permission and compliance. Risks may arise for ESB linked to the granting of project approvals or licenses with resultant delays or changes in operating conditions for existing assets.	Traditional and innovative vegetation management required for grid development and continuity can create edge habitats, increase light penetration, promote plant diversity, provide resources for certain terrestrial species, whilst also enhancing habitat heterogeneity and landscape connectivity.
ESB's operations and supply chains may result in atmospheric emissions with the potential to contribute to climate change, indirectly leading to negative impacts on habitats and ecosystems.	Various supply chains are inherently linked with nature. For instance, electricity networks require a reliable supply of wooden poles from sustainable timber sources.	ESB can potentially engage in collaborative biodiversity action with communities and other landowners where it owns and operates assets in proximity to such stakeholders.

How We Already Support Nature

Biodiversity protection already forms a key part of the way ESB operates. We employ a wide range of specialist environmental staff, including an expanding in-house team of ecologists and biodiversity experts with considerable experience and expertise in terrestrial, freshwater, and marine ecology. These specialists are involved throughout project development and operational lifecycles and provide advisory support and training to employees and teams across the business as required. We also operate a number of external ecological and environmental consultant frameworks to support our internal experts.

ESB considers the biodiversity impacts of existing or proposed infrastructure in all areas within or in proximity to protected sites, as set out by national, regional or EU legislation. We also review potential impacts on other habitats and species of ecological importance which occur in non-designated areas in the wider countryside. All new projects, as well as proposed operational and maintenance activities, are screened at an early stage to determine the scope of any biodiversity assessments deemed necessary. These assessments allow us to make iterative revisions to project design or operational activities and implement any associated mitigation measures as appropriate.

ESB is already actively implementing various biodiversity actions under a number of business unit-level strategies, including:

ESB Networks	Networks for Nature: Biodiversity Strategy 2024-2029
ESB Generation and Trading	Sustainable Rivers Strategy 2030

This ESB Group Biodiversity Strategic Roadmap will support, align and inform the ongoing development of biodiversity action across our respective business units, while also establishing actions and targets for various other assets and functions not currently within the scope of existing strategies.



Enabling our path to Nature Positive

Objectives, Actions and Targets



Our Strategic Objectives

To deliver tangible benefits for biodiversity while we deliver on our core purpose of Net Zero by 2040, ESB will implement a focused approach, structured around 3 Strategic Objectives, namely Evaluate, Collaborate and Regenerate; these are informed by 6 Guiding Principles as summarised here.

Each Strategic Objective will be delivered through a series of defined actions, the majority of which have clear timebound targets; this will allow us to monitor and report on our progress, allowing us to demonstrate our commitment to our goal of Nature Positive.

This Strategic Roadmap has been developed utilising established guidance for nature strategy development, including the *Nature Strategy Handbook* (Business for Nature, 2025) and the *Roadmap to Nature Positive: Foundations for the energy system* (WBCSD, 2023). In addition, ESB has leveraged support from internal subject matter experts and external strategy specialists, including Business for Biodiversity Ireland, as part of ESB's engagement with the BFBI Strategy Track.

3 Strategic Objectives

Evaluate
Establish biodiversity baselines and deepen our understanding of our links with nature

Collaborate
Engage and empower our people, partners and communities on biodiversity action

Regenerate
Protect, restore and enhance nature across our assets and operations

6 Guiding Principles

Integrate Nature
Embed consideration of biodiversity in our everyday decision making

Explore Synergies
Align biodiversity measures with the delivery of other sustainability objectives

Minimise Impacts
Implement the mitigation hierarchy across our project and asset lifecycles

Enhance Awareness
Grow understanding of biodiversity's importance across our employees, suppliers and customers

Enable Action
Provide the resources, funding and research needed to deliver our nature targets

Support National Goals
Align our actions with national biodiversity policy priorities



Evaluate

Establish biodiversity baselines and expand our knowledge

In order to facilitate an evidence-based approach to biodiversity action, ESB will implement a strategic approach to data gathering and information management. Reliable baseline data is critical to informing appropriate site-specific actions and ensuring that positive outcomes can be appropriately measured and reported. The testing of innovative monitoring systems and novel impact mitigation approaches also needs to form a key part of future action for nature.

The following table outlines a series of 'Evaluate' actions, comprising an associated suite of timebound targets that will be used to track and demonstrate ESB's progress under this Strategic Objective. A number are defined as 'Core Actions', which link the Strategic Roadmap to ESB's Sustainability Leadership Plan; these Core Actions will be prioritised during the overall delivery timeframe.

The Evaluate objective will facilitate ESB's contribution to the following GBF targets (refer to Appendix 3):



Evaluate - Establish biodiversity baselines and expand our knowledge

Action		Target	
EA1 *Core Action*	Progressively enhance our baseline knowledge of biodiversity across ESB's existing portfolio of assets, landholdings and planned onshore and offshore asset locations, based on desktop data, remote sensing, previous ecological studies and updated species and habitat surveys where applicable	**ET1a**	All ESB Generation & Trading operational sites to have updated biodiversity surveys, habitat maps and species records by 2030
		ET1b	30% of ESB Property landholdings (i.e. owned, leased or licensed lands outside operational sites) to have documented biodiversity baselines by 2030
		ET1c	50 biodiversity 'priority zones' identified and surveyed along existing overhead line corridors on third-party lands by 2030
EA2	Trial the use of corporate biodiversity measurement/foot-printing approaches in the consideration of the effects of ESB business activities, projects, and supply chains (including embodied ecological impacts) and formally adopt these approaches if deemed appropriate	**ET2**	At minimum one biodiversity footprinting toolkit tested on ESB's operations and supply chains by 2027
EA3	Explore the application of Natural Capital Accounting in the consideration of ESB asset management, financial investments and landholding management	**ET3**	Natural Capital Accounting approach assessed in relation to at least one ESB asset by 2028
EA4	Improve ESB's understanding of evidenced-based mitigation measures through research and practical testing of developing methods and technologies, as well as monitoring and assessment of such actions previously deployed as part of current and past projects	**ET4**	Progress at minimum one evidence-based review per year on implemented mitigation measures to 2030
EA5 *Core Action*	Establish a framework to evaluate, monitor and facilitate reporting on ESB's overall progress on Nature Positive Action, leveraging digital tools and geospatial data to consolidate this information into a single source of truth	**ET5**	Nature Positive Action monitoring framework and dashboard in place by 2028



Collaborate

Engage our people, partners and communities on biodiversity action

ESB aims to support the 'Whole of Government, Whole of Society' approach to biodiversity action advocated in Ireland's National Biodiversity Action Plan. This will be facilitated through dynamic engagement of our own workforce and contractors, while simultaneously enhancing our relationships with relevant public bodies, government departments, conservation organisations, host communities and other environmental stakeholders to deliver mutual benefits for nature.

The following table outlines a series of 'Collaborate' actions, comprising an associated suite of timebound targets that will be used to track and demonstrate ESB's progress under this Strategic Objective. A number are defined as 'Core Actions', which link the Strategic Roadmap to ESB's Sustainability Leadership Plan; these Core Actions will be prioritised during the overall delivery timeframe.

The Collaborate objective will facilitate ESB's contribution to the following GBF targets (refer to Appendix 3):



Collaborate - Engage our people, partners and communities on biodiversity action

Action		Target	
CA1 *Core Action*	Establish an ESB Nature Working Group to ensure alignment, progression and reporting of biodiversity action across business units	**CT1**	Cross-business Nature Working Group in place by 2026
CA2	Deliver training for employees, contractors and Joint Venture partners, as well as providing educational resources on ESB's interfaces with nature and options for nature-positive action, covering a wide range of roles and seniority levels	**CT2**	At least one all-hands biodiversity training event delivered each year to 2030, incorporating contractors and JV partners as appropriate
CA3	Identify third-party suppliers for the provision of off-site habitat compensation for ESB projects where operational constraints or external factors limit the on-site capacity for restoration or enhancement	**CT3**	At minimum one off-site biodiversity compensation/offset supplier appointed and delivering actions by 2028
CA4 *Core Action*	Commit to engagement with conservation partnerships in key areas which comprise ESB assets, across land, freshwater and marine ecosystems	**CT4**	At least one conservation partner body engaged per priority ESB asset class (thermal, hydro and wind) by 2030
CA5	Work collaboratively with landowners with sites in proximity to ESB assets, to encourage sympathetic biodiversity action where feasible	**CT5**	At minimum 5 third-party landowner collaboration projects established by 2030
CA6	Further expand ESB's contribution to affected communities to help deliver biodiversity action, prioritising mutual benefits for people and nature	**CT6a**	5 community-led biodiversity projects sponsored by ESB in Ireland & UK by 2030
		CT6b	At least one customer-focused initiative underway by 2028 (via Electric Ireland sponsorship or direct engagement)
CA7	Continue to leverage and expand ESB's business memberships, wherein we can support and learn from others with regard to biodiversity strategy, investment and value chain assessment	**CT7**	One biodiversity-specific business membership in place annually out to 2030
CA8	Drive for increased engagement with other public bodies, government departments, representative organisations and other environmental stakeholders with relevance to ESB assets, plans, projects and activities, while enhancing our collaborative work with our peers in the energy and utility sectors at a local and European level	**CT8a**	Scope and implement a comprehensive biodiversity-specific stakeholder mapping exercise by 2027
		CT8b	At minimum one formal nature-related consultation responded to annually out 2030
CA9	Commit to share biodiversity data collated as part of ESB projects and activities in support of the National Biodiversity Action Plan and the Irish government's Open Data Strategy, where such data is not commercially or ecologically sensitive.	**CT9**	System in place by end of 2027 to ensure new projects make all non-sensitive ecology survey data available via public biodiversity portals



Regenerate

Restore and enhance nature across our assets and activities

Delivering tangible real-world improvements to biodiversity at a range of scales across ESB's operations is central to our goal of being Nature Positive. Implementing evidence-based site-specific measures to enhance nature as part of new projects or at existing assets will allow us to demonstrate our commitment in this regard.

Embedding biodiversity in the way we operate will ensure we can reduce our impacts and leverage opportunities, whilst also driving the utilisation of nature-based solutions to makes our assets more resilient to climate change.

The following table outlines a series of 'Regenerate' actions, comprising an associated suite of timebound targets that will be used to track and demonstrate ESB's progress under this Strategic Objective. A number are defined as 'Core Actions', which link the Strategic Roadmap to ESB's Sustainability Leadership Plan; these Core Actions will be prioritised during the overall delivery timeframe.

The Collaborate objective will facilitate ESB's contribution to the following GBF targets (refer to Appendix 3):



Regenerate - Restore and enhance nature across our assets and activities



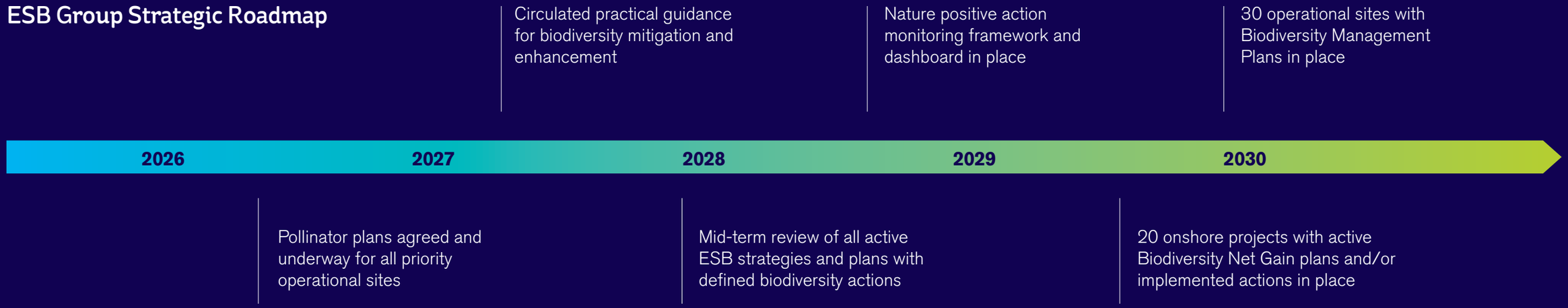
Action			Target	
RA1 Core Action	Leverage baseline studies to prioritise the development and implementation of site-specific Biodiversity Management Plans across a range of operational assets comprising features of ecological interest or at those in proximity to designated areas	→	**RT1**	30 operational sites with standalone Biodiversity Management Plans in place by 2030, or incorporated into site masterplans where applicable (extending to 50 sites by 2035)
RA2	Strive for no net loss of biodiversity (where safety, technical and other external constraints allow) on existing ESB landholdings and where ESB undertakes activities on third party lands, whilst advocating and implementing appropriate biodiversity enhancements wherever feasible	→	**RT2**	By 2028, produce practical guidance for biodiversity mitigation and enhancement during typical third-party lands activities
RA3 Core Action	Progress our objective to deliver Biodiversity Net Gain (BNG) as part of the development of all newly acquired sites for onshore projects (either voluntarily or where legally required by the jurisdiction)	→	**RT3**	20 onshore projects with active BNG plans and/or implemented actions in place by 2030
RA4	Endeavour to bring offshore projects into the scope of the net gain commitment as soon as a robust methodology and metrics are established, using Nature Inclusive Design as appropriate	→	**RT4**	Comprehensive review of developing marine net gain methodologies and metrics completed by 2030, embedding these in project design if deemed appropriate
RA5	Develop practical guidelines for biodiversity best practice and enhancements at existing operational ESB sites and across our broader landholdings	→	**RT5**	Biodiversity best practice and enhancement guidance for sites and projects issued by 2027
RA6 Core Action	In support of the All-Ireland Pollinator Plan, ESB will develop, communicate and support management practices to improve our sites for pollinators, whilst promoting the retention of habitats important for these species	→	**RT6**	Pollinator plans agreed and progressively rolled out for all priority operational sites from 2026 (subject to any early recommendations arising from Phase 3 of the All-Ireland Pollinator Plan)
RA7	Embed opportunities to deliver biodiversity action, climate mitigation and adaptation through integrating nature-based solutions into project design and land use planning where feasible	→	**RT7**	Review of applicable Nature-Based Solutions and other biodiversity innovations completed by 2028, embedding these in project design if deemed appropriate
RA8	Support national action on invasive alien species through management planning and biosecurity protocols for our assets on land and in water	→	**RT8**	Invasive alien species management plans and biosecurity protocols for priority assets in place by 2029
RA9	Track the development of innovative biodiversity solutions and pilot a suite of such measures across ESB assets and projects, where deemed feasible	→	**RT9**	Biodiversity innovation tracking system in place by 2027, at minimum one innovation pilot rolled out by 2030

Strategic Alignment and Milestones

A number of ESB business units have already published or drafted biodiversity strategies or have nature-related objectives forming part of wider strategies. These existing asset-specific actions and targets will continue to be implemented in parallel with the Group Strategic Biodiversity Roadmap over the period of 2026 to 2030.

To ensure optimum alignment of the respective business units' action for biodiversity, it is proposed to undertake a midterm review of all active strategies in 2028, with revisions, additional targets and updated timelines defined as necessary. A number of key milestones in the delivery of the Group Biodiversity Strategic Roadmap are outlined below.

ESB Group Strategic Roadmap



Ongoing implementation of existing strategies

ESB Networks Biodiversity Strategy – Networks For Nature

ESB Generation and Trading Sustainable Rivers Strategy

ESB Governance and Strategic Approach to Biodiversity

ESB manages biodiversity through a comprehensive and evolving sustainability governance framework that integrates Board-level oversight, specialist organisational capability, reporting systems and operational controls across the business.

Biodiversity is embedded within ESB's wider climate action and sustainability strategy and supported by training and staff engagement programmes.

Governance and Oversight

Sustainability governance operates across the Board, its committees and the Executive. The Safety, Sustainability and Culture Committee oversees environment, climate and biodiversity-related risks, supported by the Audit and Risk Committee through the Enterprise Risk Management (ERM) framework. A newly established Sustainability Leadership Council ensures emerging issues and performance challenges are escalated and addressed. In preparation for the introduction of the Corporate Sustainability Reporting Directive (CSRD), ESB conducted a Double Materiality Assessment (DMA) process in 2024, so biodiversity-related risks and opportunities are integrated into strategic planning and decision-making.

Strategy and Sustainability Ambition

Biodiversity is a core component of ESB's climate-led strategy and its ambition to achieve net-zero emissions by 2040. ESB's Sustainability Leadership Plan frames biodiversity within a regenerative ('net-positive') approach, aligned with global frameworks such as the UN Sustainable Development Goals and the Stockholm Resilience Centre's environmental systems thinking.

Organisational Capability

ESB strengthened its sustainability operating model in 2024, establishing a Group Head of Sustainability, a central Sustainability team and Sustainability Managers across business units, followed by the appointment of a Group Biodiversity Lead in 2025. This resourcing complements the existing teams of ecologists and environmental specialists that support project design, assessment and operations across the group.

Environmental Management Systems

Biodiversity is integrated into ESB's Environmental Management Systems (EMSs), which define operational controls, responsibilities and compliance processes. These systems ensure biodiversity risks and impacts are managed consistently across the organisation and reinforced through regular audits and continuous improvement.

Reporting and Data Governance

ESB is progressing toward full CSRD-compliant sustainability reporting by 2027, supported by enhanced data governance, defined ownership of ESG metrics and external reviews. Biodiversity progress informs the annual Sustainability Report and ESB also reports to the Department of Housing, Local Government and Heritage under Ireland's statutory biodiversity reporting duties for public bodies.

Training and Engagement

To support cultural change, ESB launched the Sustainability Navigator Programme in 2023, providing staff training, workshops and knowledge-sharing forums. Board training has also strengthened with a focus on biodiversity awareness, national policy on nature restoration, CSRD readiness and evolving sustainability expectations. ESB is a founding member of Business for Biodiversity Ireland and a key partner of the All-Ireland Pollinator Plan.

For Future Us

At ESB, we are stepping up to deliver bold energy solutions that will spark hope and drive change. We're innovating with true creativity and imagination as we solve for the toughest energy challenges of this generation, and of those to come.

Our Biodiversity Strategic Roadmap forms a core part of this drive to ensure a sustainable future for all. Its successful implementation will ensure:

- We deliver real world measurable benefits for biodiversity everywhere we operate
- We improve our readiness for emerging nature legislation and policy requirements
- We strengthen our workforce engagement and our brand's association with nature
- We continue to optimally manage biodiversity-related risks, reduce costs and further improve stakeholder confidence
- We support local, national and global efforts to make sure nature is protected, restored and contributes to a climate-resilient future for generations to come



Appendix 1 – Glossary

The content below provides a suite of definitions for key terms used throughout this document. All definitions are those presented in the current Glossary of Terms utilised in the recommendations and supporting guidance of the *Taskforce on Nature-Related Financial Disclosures (TNFD)*, except where stated otherwise.

Baseline
A biodiversity baseline is established/assessed by studies (desktop and field-based) defined by work done to collect and interpret information on the biodiversity feature occurring at a site, their current condition, trends, and value before a project commences.

Biodiversity
The variability among living organisms from all sources, including 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. (*Convention on Biological Diversity*)

Biodiversity Net Gain
Where any biodiversity loss arising from a project is measurably restored and offset to exceed the baseline level, such that the development results in a better state of biodiversity than before the development. (*EurElectric PowerPlant 2.0*)

Dependency (as it relates to biodiversity)
Aspects of environmental assets and ecosystem services that a person or an organisation relies on to function.

Ecosystem
A dynamic complex of plant, animal and microorganism communities and their non-living environment interacting as a functional unit.

Ecosystem service
The contributions of ecosystems to human well-being, including provisioning services (e.g., food, water), regulating services (e.g., climate regulation), cultural services and supporting services.

Embodied ecological impact
Impacts caused by the resource extraction and manufacturing process, such as the production and transportation of raw materials and the disposal of unused materials. These impacts occur offsite, mainly via materials extraction and the supply chain. (*UK Green Building Council*)

Habitat
The place or type of site where an organism or population naturally occurs.

Impact (as it relates to biodiversity)
Changes in the state of nature (quality or quantity), which may result in changes to the capacity of nature to provide social and economic functions. Impacts can be positive or negative.

Invasive Alien Species
Animals, plants or other organisms introduced by humans outside their natural range that establish and spread, causing harm to native biodiversity, ecosystem services, economies or human well-being.

Mitigation
Actions taken to avoid, minimise, restore or compensate for adverse impacts on biodiversity and ecosystems. Often implemented through the Mitigation Hierarchy (refer to Appendix 2).

Natural capital
The stock of renewable and non-renewable natural resources (including plants, animals, air, water, soils and minerals) that combine to yield benefits to people and the economy.

Nature Inclusive Design
Options that can be integrated in, or added to, the design of an anthropogenic structure with the aim to enhance ecological functioning.

Nature
The natural world, with an emphasis on the diversity of living organisms (including people) and their interactions among themselves and with their environment (term used interchangeably with biodiversity throughout this document).

Nature Positive
A global societal goal defined as 'Halt and Reverse Nature Loss by 2030 on a 2020 baseline and achieve full recovery by 2050'. (*Nature Positive Initiative*)

Nature-based Solutions
Actions to protect, sustainably manage and restore natural or modified ecosystems that address societal challenges effectively and adaptively, while simultaneously providing human well-being and biodiversity benefits. (*IUCN*)

No Net Loss
Biodiversity loss is measurably restored and offset to the same level as the baseline. (*EurElectric PowerPlant 2.0*)

Opportunity (as it relates to biodiversity)
Activities that create positive outcomes for organisations and nature by avoiding or reducing impact on biodiversity or contributing to its restoration.

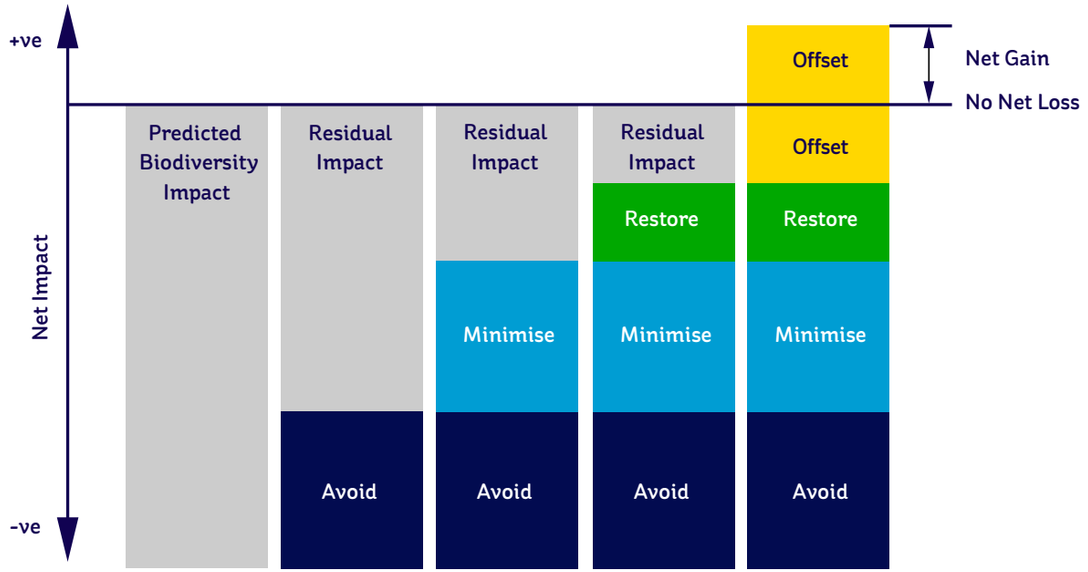
Risk (as it relates to biodiversity)
The potential threats to an organisation arising from its dependencies and impacts on nature.

Species
A group of organisms capable of interbreeding and producing fertile offspring, forming a distinct unit of biological classification.

Appendix 2 – The Mitigation Hierarchy

One of the six Guiding Principles for the integration of biodiversity action as part of ESB projects and operations is underpinned by the principles of the '***Mitigation Hierarchy***'. This is an internationally recognised approach that ensures the best outcome for biodiversity and limits as far as possible the negative impacts on biodiversity from development. The mitigation hierarchy is delivered by first **avoiding**, then **minimising**, **restoring** and finally **offsetting**, through the implementation of the following measures. Prevention of impacts (through avoidance and minimisation) should be applied to the maximum extent practicable *before* remediation (through restoration and offsetting). In summary:

- **Avoidance –** measures taken to avoid potential biodiversity impacts through site/route selection, design or scheduling
- **Minimisation –** measures taken to reduce the duration, intensity, extent and/or likelihood of impacts that can't be avoided
- **On-site restoration –** measures taken to enhance or recreate habitats after development impacts where avoidance or mitigation is not possible
- **Offsetting** (on-site and off-site compensation) – measures taken to compensate for any residual, adverse impacts after full implementation of the previous three steps



Appropriate implementation of the mitigation hierarchy steps can be conceptualised using the following figure. A predicted biodiversity impact (measured by the vertical bars) is initially reduced through the avoidance of key ecological features, while a further reduction can be achieved by minimising the scale or duration of a project.

Residual impacts can be subsequently addressed through site restoration and/or compensation via offsetting to achieve either a No Net Loss (*same as baseline*) or Net Gain (*better than baseline*) outcome.

Appendix 3 – The Global Biodiversity Framework

The Global Biodiversity Framework (GBF) contains 23 action-oriented global targets to protect and restore nature, ensure its sustainable use as well as spur investments for a green global economy. The vision of the GBF is a world of living in harmony with nature where "by 2050, biodiversity is valued, conserved, restored and wisely used, maintaining ecosystem services, sustaining a healthy planet and delivering benefits essential for all people." The mission of the Framework for the period up to 2030, towards the 2050 vision is "To take urgent action to halt and reverse biodiversity loss to put nature on a path to recovery for the benefit of people and planet by conserving and sustainably using biodiversity and by ensuring the fair and equitable sharing of benefits from the use of genetic resources, while providing the necessary means of implementation."

The 23 GBF Global Targets:



More information on the respective GBF Targets including Guidance Notes is available via the links below:

Category	Target	Link
Reducing threats to biodiversity	1	Plan and Manage all Areas to Reduce Biodiversity Loss
	2	Restore 30% of all Degraded Ecosystems
	3	Conserve 30% of Land, Waters and Seas
	4	Halt Species Extinction, Protect Genetic Diversity, and Manage Human-Wildlife Conflicts
	5	Ensure Sustainable, Safe and Legal Harvesting and Trade of Wild Species
	6	Reduce the Introduction of Invasive Alien Species by 50% and Minimize Their Impact
	7	Reduce Pollution to Levels That Are Not Harmful to Biodiversity
	8	Minimize the Impacts of Climate Change on Biodiversity and Build Resilience
Meeting people's needs through sustainable use and benefit-sharing	9	Manage Wild Species Sustainably to Benefit People
	10	Enhance Biodiversity and Sustainability in Agriculture, Aquaculture, Fisheries, and Forestry
	11	Restore, Maintain and Enhance Nature's Contributions to People
	12	Enhance Green Spaces and Urban Planning for Human Well-Being and Biodiversity
	13	Increase the Sharing of Benefits from Genetic Resources, Digital Sequence Information and Traditional Knowledge
Tools and solutions for implementation and mainstreaming	14	Integrate Biodiversity in Decision-Making at Every Level
	15	Businesses Assess, Disclose and Reduce Biodiversity-Related Risks and Negative Impacts
	16	Enable Sustainable Consumption Choices to Reduce Waste and Overconsumption
	17	Strengthen Biosafety and Distribute the Benefits of Biotechnology
	18	Reduce Harmful Incentives by at Least $500 Billion per Year, and Scale Up Positive Incentives for Biodiversity
	19	Mobilize $200 Billion per Year for Biodiversity From all Sources, Including $30 Billion Through International Finance
	20	Strengthen Capacity-Building, Technology Transfer, and Scientific and Technical Cooperation for Biodiversity
	21	Ensure That Knowledge Is Available and Accessible to Guide Biodiversity Action
	22	Ensure Participation in Decision-Making and Access to Justice and Information Related to Biodiversity for all
	23	Ensure Gender Equality and a Gender-Responsive Approach for Biodiversity Action

Energy for generations

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Issue Date:
August 2026

ESB wishes to thank the following employees for the usage of the following photos:

Page 9 – Moneypoint at sunset – David Burke
Page 10 – Juvenile red squirrel – Mark Phelan
Page 21 – Oweninny Wind Farm – Peter O'Hagan

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