



Energy for
generations

People-Centred Sustainability at ESB

Our Path to a People-Centred Energy Future

Strategic Roadmap to 2030



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Cover photo: ESB engineer Tymora Freeman-Stannett, landowner Thomas Sutton, and ESB Solar Project Manager Andrew Dunne at Bullstown Solar Farm, Co. Meath.

Foreword

At ESB, our purpose has always been about more than electricity. For almost a century we have powered communities, supported social and economic development, and sought to enable a better quality of life. With electricity now at the heart of the essential transition to a net zero energy system, that purpose matters more than ever.

Our strategy, Driven to Make a Difference, sets out one of ESB's most ambitious transformations. Supporting people and communities through change is embedded in our values and reflected throughout our history. We understand that a successful transition must be fair and inclusive for our employees, customers, supply chain partners and communities.

As we deliver our Driven to Make a Difference strategy, we are committed to engaging with those impacted, building trust, and working to enable regeneration and to create lasting benefits. This commitment is reflected in our Sustainability Leadership Statement and in our role as a provider of critical infrastructure.

By putting people at the heart of our sustainability strategy, we aim to support a fair and inclusive transition to net zero today and for generations to come.

Paddy Hayes
Chief Executive



At ESB, sustainability and people are inseparable. Our ability to deliver on our Net Zero Strategy depends on how well we support, engage with, and act responsibly towards the people affected by our operations across our workforce, supply chain, customers, and communities.

People-centred sustainability means ensuring that environmental progress goes hand in hand with social responsibility. This approach is grounded in our values-based 'Our Behaviours' framework (Accountable & Ethical; Growing & Adaptive; Collaborative; Respectful & Supportive; Proactive), as well as the ESB Group code of ethics 'Our Code', and our Human Rights Policy.

While we have made strong progress under our Sustainability Leadership Plan, an evolving external environment, including increasing sustainability-related regulatory requirements such as the EU Corporate Sustainability Reporting Directive (CSRD), alongside increasing expectations from investors, employees and wider stakeholders, requires greater clarity, consistency and accountability. The People-Centred Sustainability Strategic Roadmap responds to this by clearly setting out our priorities, targets, and performance measures across our four key social groups, and embedding a group-wide approach. In doing so, it enables the delivery of sustainable, long-term social, environmental and economic value.

Sinead Kilkelly
Executive Director
People & Sustainability



People-centred sustainability is about turning intent into impact. It focuses on how our strategies, decisions, and day-to-day actions shape outcomes for people, including those who work for ESB, provide goods and services to us, rely on our services, and live in the communities that host and depend on our infrastructure.

This Strategic Roadmap represents an important step forward in how we manage that responsibility. ESB has a strong legacy of ethical conduct and positive social impact. Building on this foundation, the pace and scale of the net zero transition require a more consistent, clearly defined, and measurable approach to how we manage and deliver that impact.

The roadmap provides a structured framework to identify gaps, set clear ambitions across the four social groups, and translate those ambitions into practical actions supported by defined targets and measures. It also creates a shared understanding across ESB of how teams contribute to delivering people-centred outcomes. By embedding people-centred sustainability into how we plan, deliver, and measure progress, we can help create lasting social value and support a just and inclusive transition to net zero.

Eileen Hyland
People-Centred
Sustainability Lead



Executive Summary

People-Centred Sustainability is how ESB delivers on its responsibility to people throughout the net zero transition. Reflecting ESB’s long-standing commitment to supporting people and communities through change, and building on Just Transition principles, it places social outcomes at the heart of decision-making, ensuring that environmental progress goes hand in hand with social responsibility.

People are central to the success of ESB's transition to a clean, secure, and affordable energy system. While achieving net zero is critical, how the transition is delivered and experienced by people will determine whether it is just, inclusive, and trusted.

Supporting people and communities through change is central to ESB's approach. Through early and meaningful engagement, we seek to build trust, strengthen participation and help communities and individuals share in the benefits of the transition.

As Ireland's national energy infrastructure provider, ESB recognises that how the transition is delivered can create both social impacts and opportunities for the people and communities we serve. Actively managing these impacts is essential to delivering our Net Zero Strategy and maintaining our social licence to operate. Through our commitment to people-centred sustainability, we place people at the heart of the transition to enable all groups to participate in and benefit from a clean energy future.

The People-Centred Sustainability Strategic Roadmap (2026–2030) sets out a clear and structured approach to embedding social considerations into how we plan, deliver, and operate across our business activities. Building on ESB's Net Zero Strategy and

Sustainability Leadership Plan, it strengthens how we manage social impacts, deliver positive outcomes for people, and support a just and inclusive transition.

The Roadmap focuses on four key social groups most directly impacted by our activities: communities, employees, customers, and value chain workers. These groups provide the foundation for understanding impacts, setting priorities, and embedding consistent, people-centred decision-making across the organisation.

For the period 2026–2030, the Roadmap defines clear ambitions, priorities, and actions to mitigate risks and maximise positive social impact.

These include:

- strengthening trusted relationships with communities and delivering shared local value,
- supporting a safe, capable, and inclusive workforce through transition,
- empowering customers to access and benefit from clean energy solutions while helping to reduce barriers to participation in the clean energy transition, and
- promoting resilient, ethical supply chains that respect human rights and support responsible business practices.

Progress will be tracked through defined performance measures, targets, and transparent reporting. The Roadmap acts as an integrating framework, connecting existing strategies, policies, and initiatives into a coherent and consistent approach focused on delivering positive outcomes for people. It does not replace existing commitments, but strengthens alignment, accountability, and delivery across ESB.

By embedding people-centred sustainability into decision-making and performance, ESB is strengthening its ability to deliver long-term social, environmental, and economic value. In doing so, we reinforce our commitment to a net zero future that is not only low carbon, but also fair, inclusive, and trusted. This approach enables us to create lasting positive outcomes for people and society, now and for generations to come.

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



How we do it

Business units



Generate electricity

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

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.



Operate electricity networks

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

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.



Supply electricity, gas and energy

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

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.

Delivering a People-Centred Energy Future – for Future Us

Through electricity as an enabler of regeneration, ESB is driven to make a difference for planet, place and people. At ESB, we believe that how we deliver the transition is as important as what we deliver.

A successful energy transition must be fair, inclusive and trusted, enabling communities, employees, customers, and value chain workers to participate in and benefit from change.

Through a people-centred approach, we aim to strengthen wellbeing, create opportunities and deliver shared value, helping to ensure that no one is left behind and that the transition contributes positively to society, now and into the future.

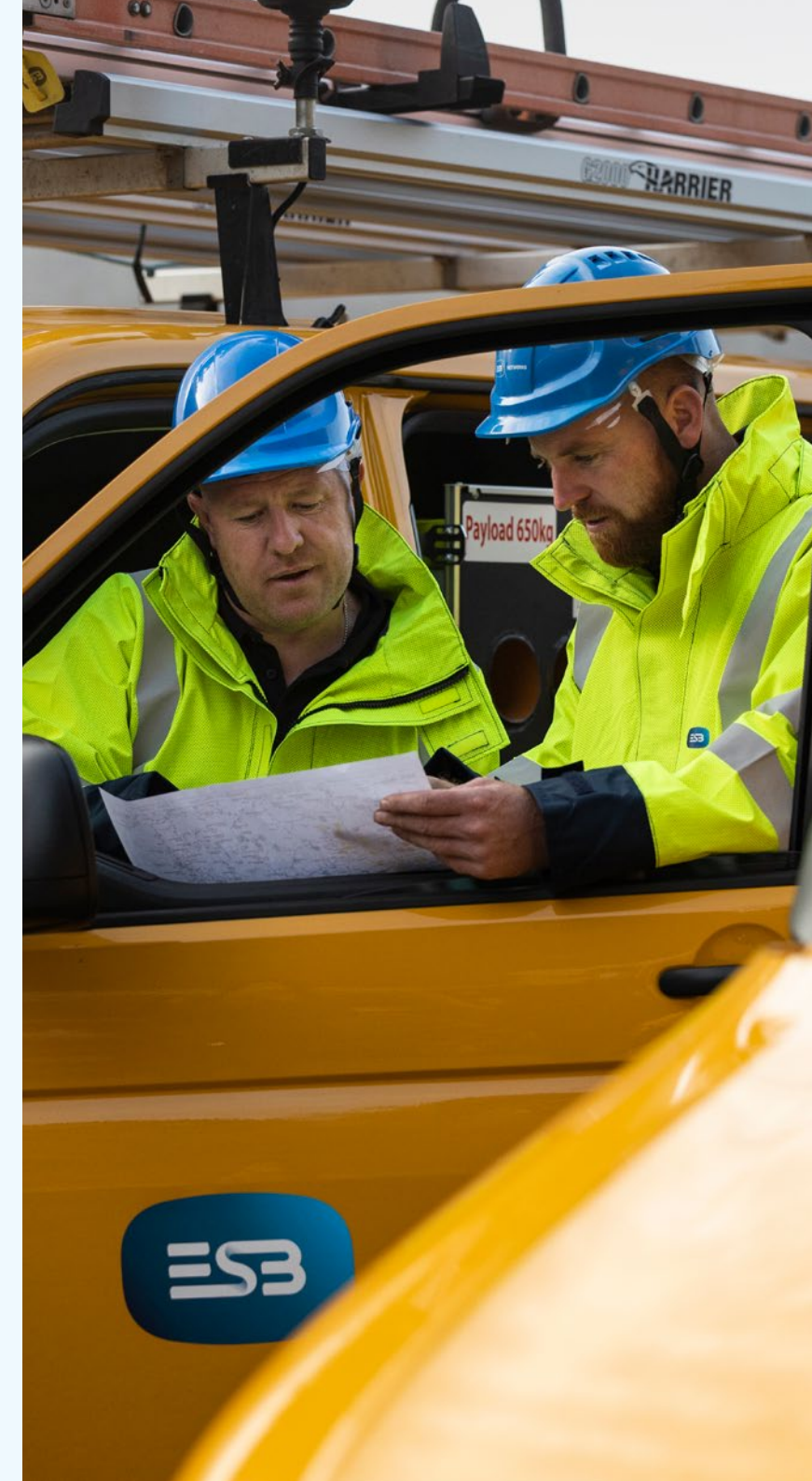
Supporting people and communities through change is central to ESB's approach and embedded in our values. As ESB delivers the net zero transition, we are committed to engaging early and meaningfully with those affected by change, helping to build trust, support inclusion and maximise shared benefits.

Our approach is grounded in our values, informed by experience and focused on delivering positive outcomes for people.

What People-Centred Sustainability Means at ESB

People-Centred Sustainability is how ESB delivers its responsibility to people as part of the net zero transition. It builds on Just Transition principles and goes further by placing social outcomes at the core of decision-making. It means:

- **Creating positive social impact alongside environmental progress**
Recognising that sustainable outcomes depend on both people and planet.
- **Delivering a fair and inclusive transition**
Supporting equity, participation and shared benefits across all social groups.
- **Supporting wellbeing, capability and opportunity**
Enabling employees, communities and partners to thrive through change.
- **Putting people at the centre of decisions**
Ensuring strategy, investment and delivery consider how people are impacted.
- **Upholding human rights and responsible business practices**
Across our operations and value chain.





Our Vision

Our Approach

The People-Centred Sustainability Strategic Roadmap (2026–2030) acts as an integrating framework, bringing together existing strategies, policies and actions into a coherent and consistent approach focused on delivering positive outcomes for people across four key social groups: communities, employees, customers and value chain workers. Aligned with ESB's Sustainability Leadership Plan and Net Zero Strategy, the Roadmap ensures that people-centred sustainability is embedded across our business activities, today and for future generations.



“Greening the economy in a way that is as fair and inclusive as possible ... creating decent work opportunities and leaving no one behind.” (International Energy Agency / IEA)

[Just and Inclusive Energy Transitions - IEA](#)



“All clean energy transition policies are ultimately about enhancing people’s lives...” (World Economic Forum)

[Taking a people-centred approach to energy transitions | World Economic Forum](#)

Key Policy Drivers and Expectations

Beyond ESB's core social groups—employees, customers, communities, and value chain workers—there is increasing expectation from a wide range of stakeholders for ESB to deliver people-centred sustainability and support a just and inclusive transition.

ESB operates within a dynamic external environment shaped by:



ESB operates at the centre of this stakeholder environment, reinforcing the need for a coordinated people-centred approach that responds to evolving regulatory, financial, and societal expectations—while supporting a fair, inclusive, and trusted energy transition.

The People-Centred Sustainability (PCS) Strategic Roadmap does not replace or duplicate ESB's existing policies, strategies, or charters. Instead, it acts as an integrating framework, providing a coherent and consistent approach and a clear point of reference for managing social impact across the organisation.

The Roadmap focuses on how people experience and are impacted by the energy transition, ensuring that key social considerations—including equity and inclusion, safety, health and wellbeing, participation and engagement, and human rights—are embedded consistently across ESB's business activities. It provides a common narrative, principles, and outcomes that align and connect existing strategies relating to communities, employees, customers, and value chain workers.

Implementation continues to be delivered through established policies, strategies, and governance frameworks, including ESB's Net Zero Strategy, Sustainability Leadership Plan, People Strategy, Safety, Health and Wellbeing strategies, Sustainable Procurement, and Human Rights Policy. By strengthening alignment across these frameworks and highlighting interdependencies, the Roadmap supports the delivery of a net zero transition that is equitable, inclusive, and trusted—without creating duplication or parallel processes.

How We Deliver Positive Social Impact Today

Building on strong foundations to deliver a people-centred energy transition

ESB already embeds people-centred sustainability across its operations through a strong foundation of established strategies, policies, and frameworks. These shape how we engage, act, and deliver value for the people and communities we serve.

Our People-Centred Sustainability Strategic Roadmap builds on this foundation—connecting and strengthening these commitments into a coherent, consistent and impactful approach to managing social impact across the organisation.

Integration with existing Policies and Strategies: The PCS Strategic Roadmap integrates with existing ESB Policies, Strategies, Charters and frameworks to enable a positive social impact



Communities

[Stakeholder Engagement Strategy \(Public\)](#)

[Public Safety Strategy 2026–2030](#)



Employees

[ESB Our Code 2025](#)

[ESB Taking Care - Safety, Health & Wellbeing Strategy 2026 – 2030](#)

[Our People Promise](#)



Customers

[Electric Ireland Customer Charter](#)

[Electric Ireland - Caring for our Vulnerable Customers](#)

[ESB Networks' Customer Charter](#)

[ESB Networks Vulnerable Customer Policy](#)

[ESB Access Officer](#)



Value Chain Workers

[Sustainable Procurement at ESB](#)

[ESB Group Workers in the Value Chain Policy](#)

[ESB Supplier Charter](#)

[Modern Slavery Statement](#)

[ESB Requirements for Third Parties Policy](#)



Cross cutting policies and frameworks

[ESB Strategy 2040 - Update 2025](#)

[ESB Sustainable Leadership Plan](#)

[ESB Group Policy on Human Rights](#)

[ESB Sustainability Report](#)

[Health and Safety Policy](#)

What We Are Doing Already: Our Approach in Action

ESB already delivers people-centred sustainability through a strong foundation of actions and practices across the organisation. These reflect how we support, engage, and create value for the people impacted by our activities across communities, employees, customers, and value chain workers. Together, they demonstrate how our commitment to a just and inclusive transition is embedded in how we operate today.



Communities

Partnering with Communities

We aim to be a trusted partner in the communities where we operate. Through public safety, early engagement and community investment, we seek to share the benefits of energy infrastructure and deliver lasting positive impact at local level. Through initiatives such as the Energy for Generations Fund¹ and ElectricAid², ESB supports community development, social inclusion and local resilience, helping to deliver lasting benefits for the communities we serve.

“Strong communities are essential to a successful transition.”

- Delivering public safety programmes
- Engaging early with communities
- Providing community benefit funding
- Offering accessible grievance and feedback mechanisms



Employees

Supporting a safe, capable and inclusive workforce

Our employees enable everything we do. We are committed to a safe, inclusive and supportive workplace, investing in wellbeing, capability development and employee voice to help our people thrive through change and build a future-ready organisation.

“Our people are at the centre of our transition to net zero.”

- Safety and wellbeing leadership
- Capability and skills development
- Diversity, equity and inclusion
- Strong employee engagement



Customers

Delivering accessible and reliable energy products and services

We are committed to providing reliable, affordable and accessible products and services, with targeted supports for vulnerable customers and disabled customers. Our focus is on enabling customers to participate in and benefit from a changing energy system.

“A successful transition must be reliable, affordable and accessible.”

- Supporting vulnerable customers and disabled customers
- Expanding smart meters and flexible tariffs
- Improving customer engagement and complaints handling
- Investing in resilient networks



Value Chain Workers

Promoting responsible supply chain practices

We work to uphold human rights and decent working conditions across our supply chain. Through clear supplier expectations, due diligence and collaboration, we address risks and promote consistent standards.

“Responsible supply chains are fundamental to long-term resilience.”

- Strengthening supplier standards and expectations
- Human rights due diligence
- Conducting risk-based supplier assessments and audits
- Collaborating through international and sector initiatives

¹ [Energy For Generations Fund](#).
² www.electricaidcharity.ie

Understanding Our Social Impact

Managing impacts and unlocking opportunities for people and society

Delivering a people-centred energy transition requires a clear understanding of how the transition to net zero affects people.

The transformation of the energy system presents significant opportunities to improve lives, create jobs, and strengthen communities.

However, it also introduces risks and wider social impacts that must be carefully managed to ensure the transition is fair, inclusive, and trusted.

ESB's assessment, informed by emerging regulatory frameworks such as CSRD, and the Corporate Sustainability Due Diligence Directive (CSDDD), together with our Enterprise Risk Management (ERM) framework, identifies the key issues shaping how people experience the energy transition, both across society and among the four key social groups.

Key Cross-Cutting Issues

Across the four social groups, six key issues emerge:

- **Equity and Inclusion**
Ensuring that the costs and benefits of the transition are shared equitably, so no group is disproportionately impacted.
- **Capability, Skills and Workforce Transition**
Building the skills and capacity required across employees and supply chains to deliver the transition successfully.
- **Trust, Engagement and Participation**
Strengthening trust through transparent engagement, enabling communities and customers to participate meaningfully.
- **Affordability and Cost Pressures**
Managing short-term cost impacts for customers and suppliers while delivering long-term benefits.
- **Health, Safety and Wellbeing**
Protecting people as new technologies, infrastructure and ways of working are introduced.
- **Human Rights and Responsible Business**
Upholding human rights, labour standards and ethical practices across ESB's operations and value chains.



Key Issues By Social Group

How impacts differ across the people we serve

While these themes apply across all groups, their impact is experienced differently:



Communities

- Local impacts of infrastructure development (e.g. visual, environmental, disruption)
- Perceived equity in how benefits are shared
- Trust, acceptance and support for projects



Employees

- Workforce transition, capability development and reskilling
- Health, safety and wellbeing risks in evolving environments
- Attraction, retention and engagement in a competitive labour market



Customers

- Affordability and cost of energy during the transition
- Ability to access and adopt new technologies
- Understanding of, and trust in, the benefits of the transition



Value Chain Workers

- Protection of labour rights and working conditions
- Capability, skills and capacity constraints in key supply chains
- Supply chain resilience, cost pressures and compliance expectations

From Insight To Action

Translating understanding into impact

These insights directly shape ESB's approach to delivering a people-centred energy transition.

The People-Centred Sustainability Strategic Roadmap translates these risks and opportunities into targeted actions, clear priorities and measurable outcomes, ensuring that:



Risks and impacts are actively managed



Opportunities are fully realised



A positive social impact is delivered across all four social groups

People-Centred Sustainability Strategic Roadmap

Our Path to a People-Centred Energy Transition

To deliver a people-centred energy future – for future us, ESB has developed a strategic roadmap that translates ambition into action, ensuring that the transition to net zero creates meaningful and lasting positive outcomes for people.

This roadmap is structured around four strategic objectives, aligned to the four key social groups most directly impacted by ESB's activities: Communities, Employees, Customers, and Value Chain Workers.

- Each objective is supported by:
- Clear priorities
 - Targeted actions
 - Measurable outcomes and targets

Together, these enable ESB to manage social risks and impacts, unlock opportunities, and embed people-centred decision-making across the organisation.

Delivering a People-Centred Energy Transition

	 Communities	 Employees	 Customers	 Value Chain Workers		
Focuses on	Communities directly affected by ESB's own operations, including those hosting or impacted by energy infrastructure and development projects.	ESB's direct employees, including employees seconded to joint ventures (JVs).	All customers of ESB Networks, Electric Ireland, Electric Ireland Superhomes, ESB Smart Energy Services, ESB ecars, ESB Telecoms Ltd, ESB Energy and So Energy.	Workers across ESB's supplier tiers, including contractors and third parties, with actions and targets primarily focused on Tier 1 suppliers, while workers beyond Tier 1 and JV partner employees and suppliers are considered, recognising the limits of policy scope and control.		
Strategic objective	Partner with local communities to deliver and share the benefits of a clean energy future through early engagement, trust-building, and tangible local value.	Engage with employees to support a fair and inclusive transition, prioritising safety, capability development, meaningful work, and growth in a workplace that values every voice.	Empower customers to be part of the energy transition and to benefit from reliable, affordable, and clean energy.	Engage with suppliers to build strong and responsible supply chains that protect workers' rights, improve livelihoods, and support a resilient and sustainable energy transition.		
For Future Us	Strong community trust and support, enabling timely project delivery and sustainable shared local benefits.	A capable, safe, engaged and inclusive workforce, supported through transition and development.	Customers empowered to access and benefit from reliable, affordable and clean energy, with high levels of satisfaction and participation.	Resilient, ethical and collaborative supply chains that respect human rights, uphold strong standards and support long-term sustainability.		
Key issues across the social groups	 Safety Health and Wellbeing	 Equity and Inclusion	 Capability, Skills, Reskilling, and Workforce transition	 Energy Affordability and Reliability	 Community Engagement and Participation	 Human Rights and Responsible Business

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.

Measuring Progress Towards a People-Centred Energy Future

To deliver a people-centred energy transition, ESB has defined a focused set of performance measures and targets across each of the four key social groups.

These measures:

- Provide transparency, accountability and a clear view of progress
- Are directly linked to each strategic objective
- Support delivery of ESB's Sustainability Leadership Plan
- Track delivery towards clear 2030 outcomes
- Focus on addressing the key issues identified across all social groups, including affordability, fairness, capability, safety, trust, and human rights

Social Group	Strategic Objective	Key Performance Measures	2030 Targets (unless otherwise stated)
Communities & Society 	Partner with local communities to deliver and share the benefits of a clean energy future through early engagement, trust-building, and tangible local value.	▪ € invested annually in Ireland's energy infrastructure ▪ % of new major capital programmes with Community Impact Assessments (CIAs) ▪ Annual € invested through Community Benefit Funds ▪ Annual € invested through the Energy for Generations Fund	▪ Deliver on ESB Networks Price Review 6 (PR6) Business Plan and on planned renewable generation investment by Generation & Trading in support of Net Zero by 2040 ▪ 100% of new major capital programmes have a Community Impact Assessment ▪ Community Benefit Fund investment increases year-on-year in line with planned renewable generation investment by Generation & Trading ▪ €1m invested annually through the Energy for Generations Fund
Employees 	Engage with employees to support a fair and inclusive transition, prioritising safety, capability development, meaningful work, and growth in a workplace that values every voice.	▪ Employee engagement score ▪ Our Behaviours Our Voice Score ▪ Female employees as % of workforce ▪ Employees with disabilities as % of workforce ▪ Universal Fair Pay Certification Achievement (Annual) ▪ Enterprise Critical Future Capabilities Maturity Score	▪ >8.0 engagement score (ongoing) ▪ Our Behaviours Our Voice Score >7.8 ▪ 30% female employees ▪ >6% employees with disabilities ▪ Retain Universal Fair Pay Certification annually (FPI Fair Pay Innovation Lab Berlin) ▪ Enterprise Critical Future Capabilities Maturity Score > 3.4
Customers 	Empower every customer to be part of the energy transition and to benefit from reliable, affordable, and clean energy.	▪ Number of smart meters installed ▪ % Electric Ireland customers on smart tariffs ▪ ESB will report annually on actions it takes to support an affordable, inclusive and competitive energy future. ▪ Customer satisfaction score (%)	▪ 2.6m smart meters ▪ 80% of Electric Ireland customers on smart tariffs ▪ Annual reporting on actions to support an affordable, inclusive and competitive energy future ▪ >85% satisfaction across customer-facing business lines
Value Chain Workforce 	Engage with suppliers to build strong and responsible supply chains that protect workers' rights, improve livelihoods, and support a resilient and sustainable energy transition.	▪ % suppliers covered by ESB's Workers in the Value Chain Policy ▪ Risk-based supplier compliance with ESB's Workers in the Value Chain Policy ▪ Participation in external collaborations focused on critical supply chains (to be defined based on spend and geographic risk e.g., gas, solar and batteries)	▪ ESB's Workers in the Value Chain Policy applies to 100% of suppliers through ESB's Requirements for Third Parties ▪ Ongoing risk-based assurance process in place to assess supplier compliance with the Workers in the Value Chain Policy ▪ Active participation in at least one external collaboration for each critical supply chain (e.g., gas, solar and batteries)

Delivering Impact through People-Centred Initiatives (2026–2030)

To accelerate progress, ESB will deliver a focused set of initiatives aligned to its key social priorities.

These initiatives are designed to address risks and impacts, unlock opportunities and strengthen ESB's overall social impact, supporting delivery of the People-Centred Sustainability Strategic Roadmap.

Supporting an Affordable and Inclusive Energy Transition

ESB is committed to supporting an affordable, reliable and sustainable energy future. We do this by delivering the infrastructure, technologies, and customer solutions needed for a clean energy future. We innovate and we support initiatives that promote long-term affordability and competitiveness.

Consistent with our commitment to a people-centred and inclusive transition, ESB will report annually on actions it takes to support an affordable, inclusive and competitive energy future.

People-Centred Initiatives	Purpose	Key actions we will take
1. Delivering Community Benefits and Shared Value	Maximise the impact of Community Benefit Funds (CBFs) by aligning investment with community needs, helping communities share in the benefits of the energy transition, and positioning ESB as the developer of choice.	▪ Support communities to adopt a structured community needs-led approach to maximise impact of CBFs, while ensuring full compliance with Renewable Energy Sources (RES) regulation and with ESB Community Benefit Funds policy (in development). ▪ Engage with communities early and throughout the project lifecycle to understand local communities, inform Community Benefit Fund (CBF) investment decisions and maximise positive social outcomes. ▪ Position ESB as the developer of choice through leveraging CBF impact, transparency, and community engagement to strengthen ESB's reputation and trust in host communities. ▪ Establish communities of practice and partnerships to share learning and best practice.
2. External Collaborative Initiatives for Critical Supply Chains	Understand worker and human rights risks associated with critical supply chains essential to the energy transition, improve transparency, and support the development of minimum standards.	▪ Define Critical Supply Chains (e.g., gas, solar, and batteries). ▪ Confirm participation in existing memberships (Bettercoal, Responsible Commodities Sourcing Initiative (RECOSI), Solar Stewardship Initiative (SSI)) and progress additional memberships where appropriate. ▪ Active participation in international and sector collaboration initiatives (at least one per critical supply chain). ▪ Support the development of assurance frameworks for high-risk value chains.
3. Joint Venture Workers' Rights – Governance Assurance Framework	The JV is required to ensure that appropriate Human Resources (HR) policies and frameworks are in place for the protection of workers' rights, safety and wellbeing, recognising the limits of shareholding and control.	▪ Ensure that the JV governance frameworks incorporate all key requirements relating to resourcing and the provision of services as set out in ESB policies and guidelines, recognising the limits of shareholding and control.
4. Engaging with Suppliers on Sustainable Procurement	Engage with suppliers to support responsible, ethical and resilient supply chains.	▪ Develop a structured supplier engagement strategy to: ▪ Support supplier compliance with the Workers in the Value Chain Policy ▪ Deliver targeted supplier capability-building programmes ▪ Enable meaningful two-way communication with suppliers ▪ Leverage partnerships (e.g. Irish Supply Chain Sustainability School) ▪ Use supplier insights to inform continuous improvement and future requirements ▪ Align with ISO 20400 objectives

ESB Governance and Strategic Approach to People-Centred Sustainability

ESB manages people-centred sustainability through an integrated governance framework combining Board oversight, Executive management, organisational capability, and established policies and controls. This ensures effective decision-making, risk management and long-term value creation, with employees, customers, communities and value chain workers central to ESB's strategy and the transition to a low-carbon energy system.

People-centred sustainability is embedded within ESB's governance structures and aligned with its purpose, values and commitment to delivering a just transition and a positive social impact.



Governance and Oversight

Governance of people-centred sustainability operates across the Board, its committees and the Executive Committee. The Safety, Sustainability and Culture Committee oversees workforce, customer and community matters, including health and safety, culture, inclusion, human rights and social risks, supported by the Audit and Risk Committee through the ERM framework. The ESB Customer, Innovation and Brand Committee assists the Board in fulfilling its oversight responsibilities in respect of the vital strategic areas of customer centricity, stakeholder engagement and technology. The Sustainability Leadership Council enables cross-functional coordination and escalation of emerging social and human rights risks. Outcomes from the Double Materiality Assessment (DMA) inform strategic planning and decision-making.



Strategy and Sustainability Ambition

People-centred sustainability is integral to ESB's Net Zero by 2040 strategy, with a focus on delivering a fair and inclusive transition. Key priorities include workforce capability, customer empowerment, protection of vulnerable groups, community value and responsible business practices, aligned with ESB's purpose and the UN Sustainable Development Goals.



Organisational Capability

In 2024, ESB strengthened its sustainability operating model by establishing a Group Head of Sustainability, a central Sustainability team and Sustainability Managers across business units, followed by the appointment of a People-Centred Sustainability Lead in 2025. Sustainability is delivered through the business units, with the central team providing coordination, expertise and oversight. Working in partnership with HR, customer and stakeholder engagement functions, business units lead the delivery of people-centred sustainability initiatives for employees, customers, communities and value chain workers, while maintaining alignment with ESB's sustainability objectives. The People-Centred Sustainability Steering Group provides oversight, guidance and decision-making support for the implementation of people-centred sustainability priorities across business units and functions.



Systems, Policies and Controls

People-centred sustainability is supported by established policies, management systems and operational controls across ESB. These include policies and frameworks relating to health and safety, human rights, diversity, equity and inclusion, and customer protection. Together, these systems ensure that ESB manages its social impacts consistently and responsibly, with clear accountability and continuous improvement processes. Operational controls are reinforced through audits, performance monitoring, and compliance with regulatory and statutory obligations.



Reporting and Data Governance

ESB is progressing towards CSRD alignment, strengthening governance of social data and performance measures. Clear ownership of key measures—including workforce, safety, customer and community indicators—supports consistent, reliable and transparent reporting. Performance is reported annually through the Sustainability Report and informs both internal management processes and external transparency. ESB continues to strengthen data systems, controls and assurance processes in line with evolving regulatory requirements.



Training and Engagement

ESB supports the delivery of people-centred sustainability through structured training, awareness and engagement programmes across the organisation. Employees are supported in understanding their responsibilities through policies such as the Code of Ethics and Human Rights Policy, while leadership and Board-level engagement ensure ongoing focus on culture, inclusion, and social impact. ESB also maintains engagement with stakeholders—including employees, customers, suppliers and communities—to ensure that its approach remains responsive and aligned with evolving expectations.

For Future Us

Delivering a people-centred energy transition will ensure:



Strong and trusted relationships with communities, enabling timely delivery of energy infrastructure



A capable and engaged workforce equipped to safely deliver the net zero transition



Customers empowered to access, afford and benefit from clean energy, supporting participation in the transition



Resilient, ethical supply chains that respect human rights and support responsible and sustainable business practices



People-centred sustainability embedded in decision-making across the organisation, strengthening long-term value creation



ESB recognised as a leader in delivering a just, inclusive and people-centred transition



Glossary

CBF / CBFs (Community Benefit Fund(s))

Funding provided by ESB to communities hosting energy infrastructure projects, aimed at delivering local social, economic, and environmental benefits.

CIA (Community Impact Assessment)

A structured assessment used to identify and evaluate the potential social impacts of large-scale infrastructure projects on local communities.

CRU (Commission for Regulation of Utilities)

Ireland's independent regulator for electricity, gas and water services.

CSRD (Corporate Sustainability Reporting Directive)

An EU regulation that requires companies to disclose detailed information on environmental, social, and governance (ESG) performance and impacts.

CSDDD (Corporate Sustainability Due Diligence Directive)

An EU directive focused on ensuring companies identify, prevent, and address human rights and environmental risks in their operations and value chains.

DAO (Distribution Asset Owner)

The licensed entity responsible for owning electricity distribution infrastructure.

DEI (Diversity, Equity and Inclusion)

An approach to creating a workplace and culture where all individuals are respected, supported and able to contribute and thrive.

DMA (Double Materiality Assessment)

A process used to identify and assess both the impact of a company on society/environment and the financial risks/opportunities sustainability issues pose to the company.

DSO (Distribution System Operator)

The operator responsible for managing and operating the electricity distribution network.

EMP (Engineering and Major Projects)

An ESB business function that provides engineering services and delivers major infrastructure projects.

ERM (Enterprise Risk Management)

A structured approach used by ESB to identify, assess, and manage risks across the organisation.

ESB (Electricity Supply Board)

Ireland's state-owned electricity company, responsible for electricity generation, transmission, distribution, and supply.

ESBN (ESB Networks)

The ESB business unit responsible for operating and maintaining electricity transmission and distribution networks.

ESG (Environmental, Social and Governance)

A framework used to evaluate a company's sustainability performance across environmental, social, and governance factors.

ESOP (Employee Share Ownership Plan)

A scheme through which ESB employees hold a minority ownership stake in the company.

GT (Generation and Trading)

An ESB business unit responsible for electricity generation assets and energy trading activities.

HR (Human Resources)

The function responsible for attracting, developing, supporting and retaining people while ensuring compliance with employment policies and legislation.

IEA (International Energy Agency)

A global organisation providing policy advice and analysis on energy security, sustainability, and economic development.

ISO 20400

An international standard providing guidance on sustainable procurement practices.

Just Transition

A framework to ensure that the transition to a low-carbon economy is equitable, inclusive, and creates decent work opportunities, leaving no one behind.

JV (Joint Venture)

A business arrangement where ESB partners with other organisations to deliver projects or operations.

Net Zero

Achieving a balance between greenhouse gas emissions produced and emissions removed from the atmosphere.

NIE Networks (Northern Ireland Electricity Networks)

The company responsible for electricity transmission and distribution in Northern Ireland.

OECD Guidelines (Organisation for Economic Co-operation and Development)

International standards for responsible business conduct, including human rights, labour standards, and environmental protection.

PCS (People-Centred Sustainability)

ESB's approach to embedding social responsibility at the core of its net zero transition, focusing on impacts on people, communities, employees, customers, and supply chain workers.

People-Centred Sustainability Steering Group

The cross-functional group responsible for overseeing implementation of ESB's People-Centred Sustainability Strategic Roadmap.

PR6 (Price Review 6)

The regulatory price control period governing ESB Networks' investment and operational plans as approved by the Commission for Regulation of Utilities (CRU).

RECOSI

Responsible Commodities Sourcing Initiative: A collaborative initiative that supports responsible sourcing practices and improved environmental, social and governance performance across commodity supply chains.

RES (Renewable Energy Sources Directive/Regulation)

EU policy framework supporting the development and use of renewable energy.

ROI (Republic of Ireland)

The jurisdiction in which ESB operates as part of its core business.

SH&W (Safety, Health and Wellbeing)

ESB's framework and strategic approach to promoting safe working environments and supporting employee health and wellbeing.

SIT (Strategy, Innovation and Transformation)

An ESB function responsible for corporate strategy, innovation, and transformation initiatives.

SME (Small and Medium-sized Enterprise)

Businesses with fewer employees and lower turnover than large corporations, often part of ESB's supply chain.

SSI

Solar Stewardship Initiative: A multi-stakeholder initiative that promotes responsible production, sourcing and lifecycle management practices within the solar value chain.

Sustainability Leadership Council (SLC)

ESB's cross-functional governance forum responsible for overseeing sustainability priorities and escalations.

Sustainable Procurement

The process of sourcing goods and services in a way that considers environmental, social, and ethical impacts.

TAO (Transmission Asset Owner)

The licensed entity responsible for owning electricity transmission infrastructure.

UN SDGs (United Nations Sustainable Development Goals)

A set of 17 global goals aimed at addressing social, environmental, and economic challenges by 2030.

UN Guiding Principles on Business and Human Rights (UNGPs)

A global standard outlining corporate responsibility to respect human rights and provide access to remedy.

Universal Fair Pay Certification

An independent certification recognising organisations that demonstrate transparent and equitable pay practices.

Value Chain Workers (WITVC – Workers in the Value Chain)

Individuals working for suppliers, contractors, and third parties connected to ESB's operations.

WITVC (Workers in the Value Chain Policy)

An ESB policy framework focused on protecting labour rights and ensuring fair working conditions in supply chains



Energy for
generations

ESB Head Office

27 Fitzwilliam Street Lower
Dublin 2
D02 KT92
Ireland

T: +353 1 676 5831

E: info@esb.ie

www.esb.ie

X: @ESBGroup

LinkedIn: esb

Instagram: @theesbgroup

YouTube: ESBVideo

TikTok: @theesbgroup