



Energy for
generations

Delivering today for future us

Executive Summary
Sustainability Report 2025



Introduction

Since 1927, ESB has been committed to tackling society's biggest challenges and supporting the communities we serve. Today, we're driving an ambitious transformation toward net zero, delivering a sustainable energy system for future generations.


Our Sustainability Report 2025 provides in-depth data and stories on the actions we are taking today, with this executive summary outlining the report's contents. While ESB, as a statutory entity, is not required to comply with the Corporate Sustainability Reporting Directive (CSRD), we have chosen to comply on a voluntary and Group-wide basis with CSRD requirements. Our 2025 report is CSRD-aligned, and we are working toward a fully CSRD-compliant Sustainability Statement for the 2027 reporting year.

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<h3>Environment</h3>	<h2>1,050 MW</h2>	<h2>448 MW</h2>	<h2>310 MW</h2>	<h2>314g CO₂/kWh</h2>
<p>Accelerating renewables, ending coal</p>	<p>Delivered connections c.700 MW (grid scale) and c.350 MW for microgeneration renewables in 2025, bringing total renewables connected to almost 10 GW.</p>	<p>The 448 MW Neart na Gaoithe offshore wind farm achieved commercial operations in May 2025, significantly increasing ESB's renewable capacity and supporting system-level emissions reduction.</p>	<p>ESB has c. 310 MW of operational battery energy storage solutions (BESS) which enables renewables on the system.</p>	<p>Carbon intensity reduced to 314 g CO₂/kWh, a 53% reduction versus 2005 baseline, reflecting sustained portfolio transition and system optimisation.</p>

<h3>Social</h3>	<h2>280,000+</h2>	<h2>€2m</h2>	<h2>Marine Programme</h2>
<p>Enabling customers, communities, capability</p>	<p>Empowered 280,000+ customers with electricity insights via Smart Meter Tariffs. Installed over 2 million smart meters by the end of 2025. Supported vulnerable customers through targeted assistance measures and fuel poverty retrofit initiatives.</p>	<p>Over €2 million disbursed across community initiatives, including renewable community benefit funds and local development partnerships.</p>	<p>The three-year ESB-funded Marine Mammal Observer Training Programme, supporting biodiversity in offshore renewable development, was the winner of the 'Renewable Skills Champion' Award at the 2025 Irish Renewable Energy Awards.</p>

<h3>Governance</h3>	<h2>ESG Reporting</h2>	
<p>Embedding sustainability in strategy and oversight</p>	<p>Corporate Sustainability Reporting Directive (CSRD)-aligned reporting delivered enhanced sustainability disclosures aligned to emerging ESRS standards, strengthening double materiality integration and risk transparency.</p>	

Leadership insights

Responsible actions for future us



“We’ve come a very long way and now it’s essential to build on what has been achieved and to keep driving on.”

Paddy Hayes

2025 brought significant milestones for ESB, but not without its challenges.

In the leadership insights interview on [page 5 of the Sustainability Report 2025](#), Chief Executive Paddy Hayes and Group Head of Sustainability Sharon McManus share their highlights from the year and look to the road ahead. Key takeaways from their discussion include:

Weather extremes and climate adaptation

The response of ESB Networks and NIE Networks to restore power supply after the unprecedented damage wrought by Storm Éowyn in January demonstrated ESB’s care and commitment to our customers under the most challenging circumstances.

As extreme weather events become ever more frequent at home and around the world, it has become clear that the true cost of not acting on climate change is far higher than the price of prevention. While we’ve rightly focused on mitigation and will keep accelerating that work, climate adaptation is now also coming into sharper focus.

📖 Read more on our **climate adaptation methods** on [page 25](#) of the Sustainability Report 2025

Confidence in delivery

A great deal has already been achieved over the past 20 years: a period when Ireland’s electricity demand grew 50%, yet the carbon intensity of our electricity has fallen by 65%. We’ve responsibly phased out coal and peat generation without compromising energy security.

Milestones in 2025 included the end of coal use at ESB’s Moneypoint power station, that was reached ahead of schedule. We also made progress on our renewable energy journey, as our first offshore wind farm at Neart na Gaoithe in Scotland began commercial operation, and together with our joint venture partner Ørsted we secured the rights to develop 900 MW of offshore wind at the Tonn Nua site off Ireland’s southeast coast.

In 2025 alone, ESB delivered almost €2.7 billion in critical energy infrastructure investment, more than double the €1.2 billion invested in 2021. This demonstrates our growing capability to deliver on our strategy: supporting economic and social development, combating climate change, building resilient infrastructure, developing renewables, and empowering customers.

Balancing net zero with affordability

Affordability for customers remained a central concern in 2025, with Electric Ireland implementing a cumulative average bill reduction of 19% in electricity and 23% in gas since late 2022, while maintaining steady prices through the recent winter. In the longer term, the transition from fossil fuels to renewables can increase our energy independence and reduce our exposure to the price volatility of imported oil and gas – setting a foundation for more stable and predictable pricing.

The road ahead

Looking forward, the final stretch towards 2040 presents steeper challenges, from finding ways to deliver long-duration energy storage economically and affordably, to enabling behavioural shifts in how we use energy as consumers.

ESB’s strong track record is evidence of our ability to deliver and rise to these challenges. With sustainability central to our daily decisions and actions, and past performance as the best predictor of future success, we are well positioned to accelerate emissions reduction and build on what we’ve achieved.

Sustainability in context

ESB's strategic framework

Sustainability is woven into the fabric of our strategy *Driven to Make a Difference: Net Zero by 2040*, shaping how we create lasting value and guiding the decisions we make. Our ambition to reach net zero carbon emissions across our business by 2040 puts the clean energy transition and climate action right at the centre of how we operate.

Our Sustainability Leadership Plan (SLP) sets out how we will reach this goal in a way that's responsible, fair, and sustainable for everyone. It embeds sustainability across our organisation and value chain, focusing on the three pillars of Planet, Place and People.

➔ Read about our **Strategic Framework** in more detail in our Sustainability Report 2025



Double materiality assessment (DMA)

In 2024, we undertook a comprehensive double materiality assessment to identify the environmental, social, and governance issues that have the biggest impact and the greatest risks and opportunities for ESB. The assessment process aligned with European Sustainability Reporting Standards (ESRS) requirements and involved stakeholder consultation, impact analysis, and financial materiality evaluation. The assessment identified 11 material topics, 24 material sustainability matters and 58 related impacts, risks, and opportunities (IROs), which now guide

The 11 material topical disclosures are:

- E1** Climate change
- E4** Biodiversity and ecosystems
- E5** Resource use and circular economy
- S1** Own workforce
- S2** Workers in the value chain
- S3** Affected communities
- S4** Consumers and end users
- G1** Business conduct

Entity specific topics

- ES** Investing in infrastructure
- ES** Innovation and digitalisation
- ES** Sustainable finance

➔ Read more on our **DMA methodology** and our IROs on [pages 20–22](#) of the Sustainability Report 2025

how we report on sustainability. A full list of IROs can be found in each topical disclosure section within the Sustainability Report 2025.

Managing risk, building resilience

With sustainability central to how we operate, sustainability-related risks form an integral part of our Group-wide strategic risk management framework, with oversight from the Board and key committees.

We use recognised scenario planning to assess climate risks, transition risks as the world shifts to low carbon, and the physical risks from changing weather patterns and extreme climate events. This helps us make sure that our infrastructure, operations, and financial planning are resilient and ready for what lies ahead.

➔ Read our **sustainability risk management approach** on [page 22](#) of the Sustainability Report 2025

Listening and responding to stakeholders

ESB recognises that meaningful engagement is central to managing impacts, building trust, and ensuring our infrastructure and services meet evolving social needs. We maintain structured stakeholder engagement processes across all business units to understand and respond to the requirements and concerns of affected communities, customers, employees, investors, regulators, and other key stakeholders.

➔ Read how and why we engage with our **key stakeholder groups** on [page 23](#) of the Sustainability Report 2025

Value chain and sustainability matters

Our value chain ranges from:

Upstream activities

Activities that occur upstream of ESB's own operations. These include raw material extraction, manufacturing of equipment, and use of natural resources.

Our own operations

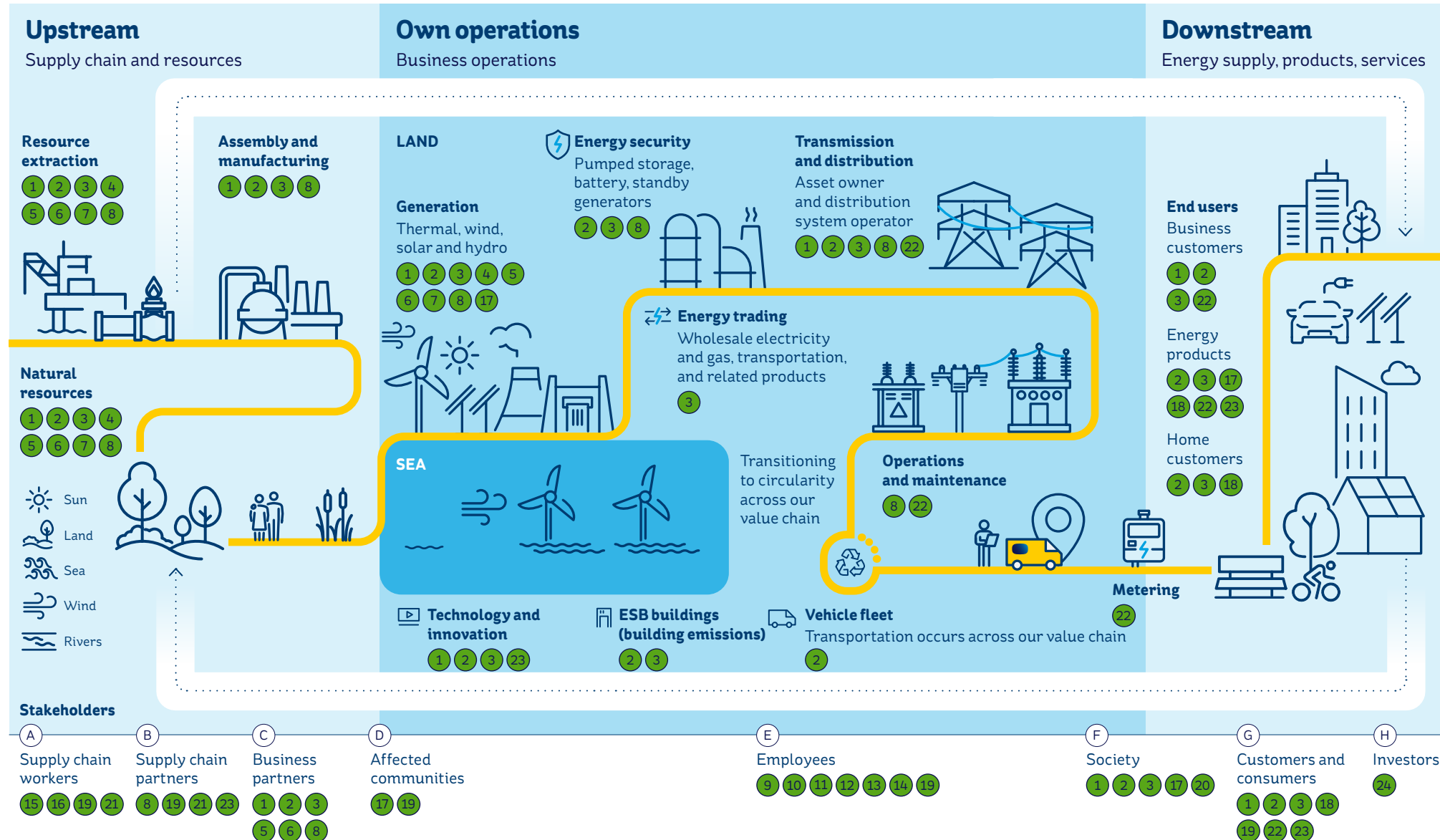
What we do directly at ESB. We generate electricity from renewable and non-renewable sources; build and maintain transmission and distribution networks, and operate the distribution network in Ireland and Northern Ireland; and supply electricity, gas, and energy services to customers.

Downstream activities

Everything that happens after we supply energy to our customers. We help customers use energy efficiently, manage the decommissioning of assets, and handle waste responsibly.

The following page shows our full value chain, illustrating where affected stakeholders sit and where our key sustainability matters arise. Understanding this full value chain helps us see where we can make the biggest difference, and where we need to focus our efforts to deliver a sustainable energy future for everyone.

Our value chain and sustainability matters



Material Sustainability Matters

- 1 Climate adaptation
- 2 Climate mitigation
- 3 Energy
- 4 Direct impact drivers of biodiversity loss
- 5 Impacts on the state of species
- 6 Impacts on the extent and condition of ecosystems
- 7 Impacts and dependencies on ecosystem services
- 8 Resource inflows, including resource use
- 9 Secure employment*
- 10 Adequate wages*
- 11 Health and safety*
- 12 Collective bargaining, including rate of workers covered by collective agreements*
- 13 Training and skills development*
- 14 Gender equality and equal pay for work of equal value*
- 15 Working conditions**
- 16 Other work-related rights**
- 17 Communities, economic, social and cultural right
- 18 Social inclusion of consumers, and/or end-users
- 19 Corporate culture
- 20 Political engagement
- 21 Corruption and bribery
- 22 Investing in modern, reliable infrastructure and developing a smart and flexible electricity network
- 23 Innovation and digitalisation
- 24 Sustainable finance

* Own workforce
** Workers in the value chain

Environment

E1 Climate change

Tackling climate change is one of the greatest challenges we face as a society, and electricity has a crucial role to play in the shift to a low-carbon future. As Ireland’s leading electricity utility, we at ESB are committed to doing all we can to accelerate this transition. This means decarbonising our power generation, ensuring we have resilient network infrastructure in place, and helping homes, businesses, and transport switch from fossil fuels to clean electricity. By embedding climate considerations across governance, strategy, investment and performance, and strengthening our capabilities through innovation, digitalisation and financial resilience, we are driving credible progress to net zero – supporting long-term value creation in the process.

Our climate transition plan

Our *Driven to Make a Difference: Net Zero by 2040* strategy establishes a decarbonised electricity system as ESB’s core strategic objective, with a clear commitment to achieve net zero emissions across the Group by 2040.

Our plan has been independently reviewed and validated by Moody’s Investor Services, a leading global ratings agency, who assigned a score of NZ-3. This indicates that our ambition for Scope 1 and 2 reductions aligns with an International Energy Agency (IEA) global warming scenario of 1.55°C–1.80°C, consistent with the objectives of the Paris Agreement.

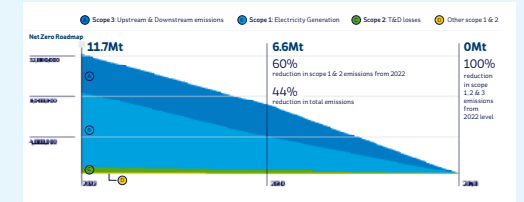
Climate targets

ESB is committed to making a real difference for our planet. We have set quantified climate targets aligned with our Net Zero 2040 Pathway Report, covering emissions reductions, infrastructure investment and customer enablement.

We’re already making strong progress towards our goals. By the end of 2025, we cut our total greenhouse gas emissions by 28%, down to 8.4 million tonnes from 11.7 million in 2022. Our direct emissions dropped even more dramatically, down 37% from 8.1 million to 5.1 million tonnes. We have also reduced the carbon intensity of our electricity generation by 53% compared to 2005, showing that we are genuinely transforming how we generate power.

Learn more

- [➔ Read our **Net Zero 2040 Pathway Report**](#)
- [➔ Read our **Moody’s Report**](#)
- [➔ Read our **Net Zero Roadmap** in more detail in our Sustainability Report 2025](#)



What we’re working towards by 2030:

- **Powering up renewables.** We are aiming for up to 5 GW of clean, renewable energy generation and renewable-enabling technologies such as battery storage.
- **Reducing our overall carbon footprint by 44%.** This includes all direct and indirect carbon emissions.
- **Upgrading 9,000km of our electricity network** from 10kV to 20kV to handle more power and support the transition to clean energy.
- **Cutting our direct emissions by 60%.** This represents a major reduction from our 2022 baseline of 8 million tonnes of CO₂.
- **Getting 80% of residential customers on smart energy tariffs.** Helping our customers and end users manage their energy use more easily.
- **Working closely with our suppliers** to reduce emissions across our supply chain.
- **Making 35,000 homes more energy-efficient** through our Electric Ireland Superhomes programme.

Looking further ahead to 2040, our ambition includes:

- **Achieving net zero emissions across our operations:** reducing our emissions to near zero, and for any remaining emissions – no more than 10% of our baseline – using trusted offset schemes to balance them out.
- **Building significant energy storage capacity.** 3 TW hours of hydrogen and battery storage to keep power flowing during times of low renewable generation.
- **Engaging with all our suppliers** to drive change throughout our supply chain.
- **Switching our power plants to zero-carbon fuels.** Transitioning away from fossil fuels as quickly and responsibly as possible.
- **Phasing out SF6 gas** (a potent greenhouse gas) as we build new infrastructure and meet regulatory standards.
- **Electrifying 2,000 vehicles** in our fleet.
- **Going electric across our operations,** from company cars to machinery.

Environment continued

E1 Climate change continued

2025 highlights

We're making this happen by taking action across **three main priority areas:**

1 Decarbonising our electricity system by building and connecting large-scale renewable energy projects.

- 28% reduction in total GHG emissions to 8.4 million tCO₂e, and a 37% drop in Scope 1 and 2 emissions since 2022.
- ~1,400 MW of operational renewables is now live, including Neart na Gaoithe offshore wind farm and 101 MW Lettermuckoo onshore wind farm in Galway.
- In partnership with Ørsted, ESB secured a landmark win in Ireland's second Offshore Renewable Electricity Support Scheme (ORESS) auction. The resulting Tonn Nua project will deliver 900 MW of clean renewable energy, enough to power 1 million homes and cut 1.8M tonnes of CO₂ annually. Read more about how this worked in the case study on [page 38 of the 2025 Sustainability Report](#).
- Ended coal generation at Moneypoint in June 2025, six months ahead of schedule.
- Moneypoint is transforming into a renewable energy hub with Ireland's first synchronous compensator and 17 MW onsite wind farm.
- Our first solar farm in Bullstown (8 MW) went live in June, powering 2,000 homes, with seven more solar projects (422 MW total) under construction.

2 Building resilient infrastructure for the future through ongoing investment in secure, flexible, smart networks and energy storage.

- Our networks businesses invested a total of €1.7 billion in network infrastructure across the island of Ireland.
- Connected 573 MW of new utility-scale renewables and 83 MW of energy storage in Ireland, and 128 MW in Northern Ireland.
- Published a Storm Éowyn Review with wide-ranging actions to strengthen network resilience and emergency response. Read more about how this worked in the case study on [page 50 of the 2025 Sustainability Report](#). Network resilience investment programmes approved in Ireland and continued in Northern Ireland, enabling major infrastructure upgrades, smart technologies, and enhanced extreme weather resilience to strengthen security of supply.
- The rapid construction and commissioning of the North Wall and Shannonbridge Temporary Emergency Generation sites has provided an additional 450 MW of capacity, strengthening system resilience. Read more about in the case study on [page 47 of the 2025 Sustainability Report](#).
- Expanded battery storage solutions with 310 MW of operational utility-scale battery storage supporting grid stability.

3 Empowering people and communities by making it easier for everyone to make smarter, more sustainable energy choices.

>47,000

microgeneration customers were connected in Ireland (230 MW), 138 MW in Northern Ireland

- Electric Ireland Superhomes completed 526 deep retrofits.
- Public EV network can now support 1,400 EVs charging simultaneously across Ireland and 450 in Great Britain.

Entity specific

Investing in modern reliable infrastructure and developing a smart and flexible electricity network

Since 1927, ESB has powered Ireland's progress. Now, through sustained investment planned for the Price Review 6 period (PR6, 2026-2030) and beyond, we are building an electricity network ready for net zero by 2040 – making smarter use of our existing infrastructure, while preparing for what lies ahead. We are strengthening our digital capabilities and system operations to create a flexible, customer-focused electricity system that supports economic growth, accelerates deployment of clean power, and ensures a secure, reliable supply of energy.

2025 highlights

- We're using smarter maintenance approaches that predict and prevent equipment failures before they happen.
- Our flexibility pilot is opening doors for renewable energy projects sooner, with 5.65 MW already connected out of 40 MW planned.
- We're adopting a "Build Once for 2040" approach using adaptable solutions that can grow with Ireland's needs, delivering faster results for communities.

Read our **E1 Climate Change** section in full on [pages 25–53](#) of the Sustainability Report 2025

Read more on this **entity specific** section in full on [pages 54–57](#) of the Sustainability Report 2025

Environment continued

E4 Biodiversity and ecosystems

Building energy infrastructure has the potential to impact natural habitats and ecosystems, but projects can also be delivered in ways that support nature. That's why we've adopted a structured and evolving approach that integrates biodiversity considerations into project development, operational management, and environmental governance.

Beyond simply aiming to do less harm, we want to actively help nature to recover and thrive. Our goal is to be nature positive by 2030, reducing negative impacts while contributing to restoration and

protection of the natural world. To get there, we're developing a group-level biodiversity strategic roadmap that builds on existing business unit strategies. This will embed a mitigation hierarchy into every project, integrating biodiversity into planning and delivery, and establishing clear actions, targets, and outcomes. We're already making progress through initiatives like Networks for Nature in ESB Networks and the Sustainable River Strategy in ESB Generation Trading.

2025 highlights

- NIE Networks has partnered with The Conservation Volunteers to plant 24,000 trees since 2023, with a target of planting 20,000 trees in the 2025/26 season. Read more about how this worked in the case study on [page 64 of the 2025 Sustainability Report](#).
- 16 graduates have completed the fully funded Marine Mammal Observer programme, gaining essential certifications, offshore survival training, and field experience. Read more about in the case study on [page 65 of the Sustainability Report 2025](#).
- Piloted a Biodiversity Net Gain Methodology across five ESB Networks substation sites, with broader rollout planned for 2026 to achieve net gain across all new onshore projects by 2030.
- Enhanced ecological conditions on ESB-owned lands under the Sustainable River Strategy, including breeding wader habitats and native woodlands. Collected tree seeds from the Gearagh alluvial forest for future planting.
- Continued funding the Nature+Energy project at Carnsore Wind Farm, providing evidence-based habitat restoration pathways for the wind industry.

📖 Read our **E4 Biodiversity and ecosystems** section in full on [pages 58–68](#) of the Sustainability Report 2025

E5 Resource use and circular economy

Resource use and circular economy is an emerging focus area for ESB. Building on existing work, we are developing a formal, Group-wide approach, which will embed sustainable resource use and circularity across the entire asset lifecycle, from procurement of materials to decommissioning. We aim to extend asset life, reduce waste, promote reuse and ensure responsible end-of-life material management. Our resource use and circular economy strategic roadmap, currently in development, will provide clear direction and deepen circularity integration across ESB's planning and operations.

2025 highlights

- Conducted a Life Cycle Assessment pilot for substations, quantifying embodied carbon from material extraction through to end-of-life. The baselining exercise identified opportunities for carbon reduction through low-carbon concrete alternatives and steel reuse, with findings being incorporated into new designs and stakeholder engagement planned for 2026. Read more about how this worked in the case study on [page 75 of the Sustainability Report 2025](#).
- The Interface Transformer refurbishment workshop in Tuamgraney successfully refurbished over 60 units since January 2023, demonstrating circular economy principles in action. The programme extended asset life, reduced waste, lowered embodied carbon compared to new purchases, and decreased lead times and costs. Read more about in the case study on [page 78 of the 2025 Sustainability Report](#).
- ESB joined Circuléire, an industry-led circular economy research consortium. We also continued engagement through forums including the Supply Chain Sustainability School and MaREI research centre, and through strategic partnerships with Coillte, Ørsted, and EDF Renewables.

📖 Read our **E5 Resource use and circular economy** section in full on [pages 69–79](#) of the Sustainability Report 2025

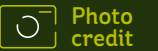
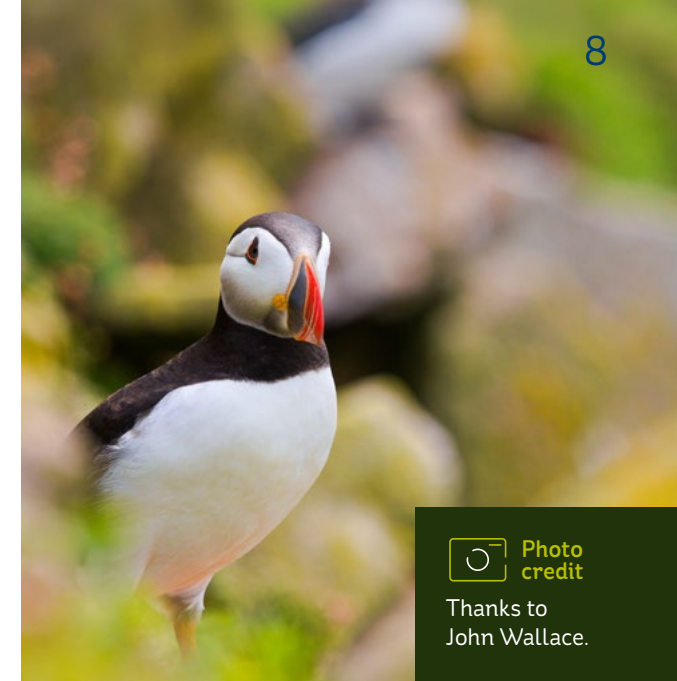


Photo credit

Thanks to John Wallace.

Social

S1 Own workforce

Our people are central to ESB's delivery of safe, reliable electricity and advancing decarbonisation. We are committed to a workplace where colleagues feel safe, respected and empowered. This commitment is brought to life through our People Strategy and will be further re-enforced through the development of a People Centred Sustainability Strategic Roadmap.

We prioritise secure employment, competitive remuneration, strong collective bargaining, and comprehensive health, safety and wellbeing systems. Safety and wellbeing are embedded in all decision making, supported by ISO 45001 certification and a strong culture of prevention and care. Employee voice informs our actions through regular engagement, surveys, union dialogue, grievance mechanisms and Employee Resource Groups.

Diversity, equity and inclusion remain strategic priorities. We recognise a material negative impact on women in our workforce related to the gender pay gap and are taking targeted actions to increase representation, strengthen inclusive talent pipelines and support career progression. Significant investment in learning and leadership development underpins organisational adaptability and resilience, enabling meaningful work and supporting long-term wellbeing for all colleagues.

2025 highlights

- Launched a new Health, Safety and Wellbeing Strategy, reinforcing leadership accountability and embedding a culture of care, prevention and continuous improvement across the organisation.
- Maintained strong collective bargaining coverage, supporting constructive social dialogue and ensuring employee voice remains central to workplace decision making.
- Our Employee Resource Groups (ERGs) continued to strengthen inclusion, representation and belonging, providing valuable insight into lived experience and informing our diversity and inclusion priorities.
- Through the Sustainability Navigators Programme, we empowered employees to champion sustainability at every level, embedding knowledge and accountability across business units and locations.
- Maintained a strong focus on capability development, investing in leadership, technical and future ready skills to support organisational resilience and delivery of the net zero transition.
- Progressed the implementation of Human Rights Due Diligence, strengthening our ability to identify, prevent and address actual and potential social impacts across our operations and value chain.
- Achieved Silver Accreditation from the Irish Centre for Diversity, alongside sector leading female participation in apprenticeships at 26%, reflecting progress in inclusive talent pipelines.
- Women represented 35% of top management, and our gender pay gap in Ireland reduces to 2.7% when overtime is excluded, demonstrating continued progress in areas within our control.
- ESB was recognised with the Best People Development in Engineering Award, while NIE Networks became the first organisation in the UK to achieve Investors in People Platinum accreditation across all three assessed areas.
- Our "Pathways to Success" career development programme achieved 99% participant satisfaction, while early careers programmes welcomed record intakes, strengthening long term organisational capability.



Social continued

S2 Workers in the value chain

We are committed to promoting human rights and decent working conditions throughout our value chain. We achieve this through responsible procurement, setting clear expectations for suppliers, and employing a risk-based human rights due diligence approach. Our goal is to prevent, mitigate, and address potential negative impacts, especially in high-risk supply chains. We also collaborate with suppliers, contractors, and industry initiatives to enhance labour standards, transparency, and ethical conduct, fostering fair, safe, and dignified work environments where workers can thrive.

2025 highlights

- Strengthened responsible procurement and supplier standards through our Supplier Charter and Requirements for Third Parties, embedding human rights, labour practices and ethical conduct expectations across the value chain.
- Progressed the rollout of Human Rights Due Diligence, conducting risk-based assessments, supplier audits and engaging in higher risk supply chains.
- Through our participation in industry initiatives, such as the Solar Stewardship Initiative, we supported labour standards and transparency in global energy supply chains.
- Continued to provide accessible grievance and whistleblowing channels for value chain workers, reinforcing accountability and non-retaliation commitments.

S3 Affected communities

With a presence in every locality in Ireland, we are committed to being a trusted and responsible partner to communities. We seek to generate positive social value through strong public safety practices, meaningful engagement and responsible development. Community perspectives are integrated into major capital programmes, supported by structured engagement processes and community benefit initiatives. By proactively managing safety risks and addressing concerns through dialogue, investment and collaboration, we aim to strengthen positive social impact and ensure communities can thrive as we drive forward the energy transition.

2025 highlights

- Continued to prioritise public safety, progressing delivery of ESB Networks' Public Safety Strategy and strengthening education, engagement and risk prevention in communities near our assets.
- Maintained early and meaningful community engagement across infrastructure development, helping manage impacts, address concerns and reduce the risk of delays.
- Delivered community benefit funding and social investment, supporting local projects, wellbeing initiatives and long-term community resilience.
- Continued to embed human rights considerations and grievance mechanisms, enabling communities to raise concerns and access appropriate remedy where impacts arise.

S4 Consumers and end users

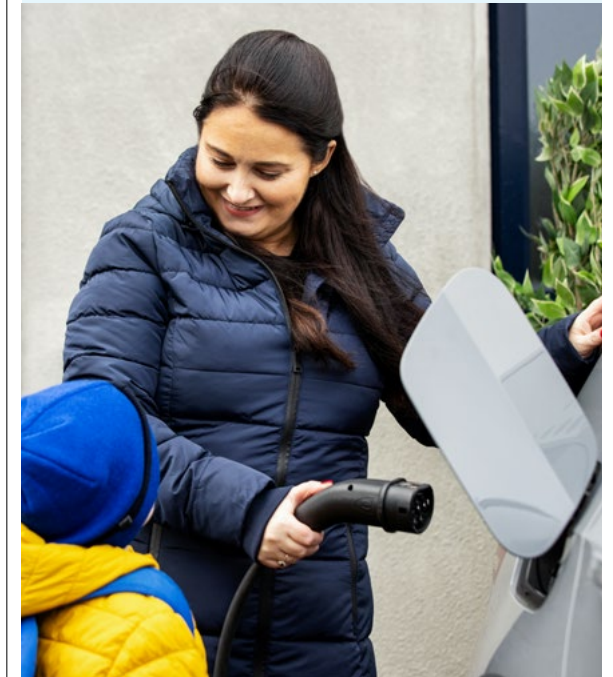
Our consumers and end users are central to delivering a just and inclusive energy transition. We are committed to providing accessible, affordable and reliable services while empowering customers to participate confidently in a decarbonised energy system. Particular focus is placed on protecting vulnerable customers through targeted support, flexible payment options and energy poverty initiatives. Through transparent engagement, robust complaints mechanisms and continuous service improvement, we work to build trust and deliver positive societal outcomes that enable all consumers and end users to benefit fully.

2025 highlights

- Expanded targeted customer support, including flexible payment options, compassionate assistance funding and energy affordability measures for vulnerable customers.
- Progressed initiatives that empower customers in the energy transition, including smart meters, time of use tariffs and energy use insights.
- Strengthened customer engagement, complaints handling and redress mechanisms, ensuring accessibility, transparency and regulatory compliance.
- Continued to invest in reliable, future ready infrastructure and services, supporting affordability, inclusion and participation in a decarbonised energy system.

Learn more

- ➔ Read our **S2 Workers in the value chain** section in full on [pages 101–108](#) of the Sustainability Report 2025
- ➔ Read our **S2 Affected communities** section in full on [pages 109–120](#) of the Sustainability Report 2025
- ➔ Read our **S4 Consumers and end users** section in full on [pages 121–131](#) of the Sustainability Report 2025



Governance

Our approach to governance is grounded in integrity, accountability and respect, guiding how we operate across all parts of the organisation. We're committed to conducting our activities ethically and transparently, in full compliance with applicable laws, regulations and our internal policies. These principles underpin the trust placed in ESB by customers, employees, partners, regulators and wider society.



G1 Business conduct

ESB regularly assesses business conduct-related impacts, risks and opportunities arising from how we operate and engage externally. Key areas of focus include ethical governance, anti-bribery and corruption, political engagement and responsible lobbying. While strong preventative controls are in place to limit exposure to misconduct-related risks, we recognise the importance of continuous vigilance, effective oversight and ongoing training to reinforce expected standards of behaviour.

2025 highlights

- Launched mandatory Our Code training for all employees, embedding sustainability and ethical decision-making into everyday work. Read more in this story on [page 137 of the Sustainability Report 2025](#).
- No convictions, fines, or confirmed incidents of corruption or bribery.

➤ Read more on this **G1 Business conduct** section in full on [pages 133-138](#) of the Sustainability Report 2025

Entity specific

Innovation and digitalisation

ESB's Group strategy sets a clear direction for innovation-related activity, underpinned by the ESB Innovation Strategy. This strategy enables both incremental innovation, improving existing business models and operational performance, creating new products, services and ways of working.

2025 highlights

- Engaged with start-ups from 86 countries through the Free Electrons Global Energy Innovation Programme. Read more in this story on [page 143 of the Sustainability Report 2025](#).
- Explored multiple pathways to support long-term decarbonisation through Carbon Capture and Storage (CCS) technologies. Read more about how this worked in this story on [page 144 of the Sustainability Report 2025](#).
- Explored options for real-time renewable energy tracing so customers can see exactly when their power comes from clean sources, and shift usage to greener times of day.
- Electric Ireland cut digital ad emissions by 67% using smart tech, winning international recognition for sustainable marketing.

➤ Read more on this **entity specific** section in full on [pages 139-144](#) of the Sustainability Report 2025

Entity specific

Sustainable finance

As part of our financing strategy, ESB leverages sustainable finance instruments, including our Green Bond Framework and Sustainability Linked Revolving Credit Facility. Green Bonds provide transparency and assurance to investors seeking to allocate capital to environmentally responsible projects, enabling them to directly support ESB's transition towards delivering reliable, affordable and low carbon energy solutions for customers and communities.

2025 highlights

- Secured €2.4 billion sustainability-linked credit facility with 15 international banks, our largest ever, replacing the 2020 arrangement. Read more on this story on [page 147 of the Sustainability Report 2025](#).
- Issued €1.7 billion in Green Bonds since 2019, funds supported renewable generation, smart metering, BREEAM Excellent HQ redevelopment, and EV charging infrastructure. Read more in this case study on [page 149 of the Sustainability Report 2025](#).

➤ Read more on this **entity specific** section in full on [pages 145-150](#) of the Sustainability Report 2025



Delivering today for future us



Read more about **our sustainability approach** in our Sustainability Report 2025

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