



**Bus Éireann**  
**SUSTAINABILITY**

## Sustainability Statement 2023



## About Bus Éireann

Our mission is to sustainably connect people and communities, helping to make life better.

Our vision is to be recognised as global leaders in sustainable public transport, doubling passenger journeys through new services, excellence in operations and customer service, while driving our transition to net zero.



**107 million**  
passenger journeys



**Exp**  
**4.1 million**  
Expressway  
passenger journeys



**55 million**  
School transport  
passenger journeys



**97.9%**  
of scheduled  
services operated



**93%**  
Customer  
satisfaction score



**Exp**  
**14**  
Expressway  
routes



A record  
**162,500**  
children  
on school transport



School transport  
**166.4 million**  
kilometres



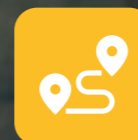
**9,765**  
School transport  
routes



**400,000kg +**  
eliminated  
CO<sub>2</sub> Emissions  
Reductions



**530,000 km+**  
Emissions Free  
Services



**216**  
Public Service  
Obligation routes



**2,932**  
Employees



**15.8%**  
of new recruits in  
2022 were women



Gender Pay Gap  
**-11.8%**  
in favour of women



**51**  
Nationalities



**18 main**  
locations  
throughout Ireland



**10,000+**  
training hours  
delivered



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## CEO Leadership Message

I am pleased to present the Bus Éireann Sustainability Statement for 2023. This report builds on previous Bus Éireann Sustainability annual reports, and articulates the company's first attempt at presenting its sustainability ESG disclosures in the format required for compliance with the reporting standards set by the European Sustainability Reporting Standards (ESRS) aligned with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and highlights the improvements made in 2023 as part of our overall Sustainability Strategy.

**In 2023, Bus Éireann continued to make progress on our sustainability agenda across an expanding range of activities. During the year, we completed a comprehensive review of our sustainability strategy which resulted in a new updated plan, 'Driving Change 2024–2030'.**

At the heart of our revised sustainability strategy is an agenda of change – changing how our services are delivered and changing who and what we are as an organisation, helping to position Bus Éireann to become a truly sustainable business over the coming decades.

Bus Éireann is in a period of sustained growth, with passenger journeys of 107 million in 2023, up 19.5% on the prior year. Our vision is to double passenger journeys and in our new corporate strategy, 'Horizon 28 – Our Vision for Green Growth', we have outlined how we can turn this vision into reality. Managing that growth sustainably remains both a significant challenge and an opportunity.

In climate action, de-carbonising our fleet is our greatest priority particularly as we face the challenge of reducing our CO<sub>2</sub> emissions whilst we continue to grow our services strongly. Our 2030 target for reducing our CO<sub>2</sub> emissions remains on track, but it is dependent on an accelerated fleet de-carbonisation over the period. Significant challenges remain in relation to coach vehicle conversion, particularly around funding the transition of schools and Expressway fleets to de-carbonised and low carbon alternatives.

Bus Éireann commenced 2023 with the successful launch of Ireland's first all-electric town bus network in Athlone, with the service's 11 electric vehicles completing over 530,000 emission-free kilometres and seeing strong passenger growth of 25% during the year. We were proud that the Athlone launch was also the first project delivered under the Government's Pathfinder Programme. The learnings from Athlone are being applied to a wider launch of EV services in Limerick and other regional cities and towns from 2024 onwards.

We were also pleased when Bus Éireann was awarded the prestigious Business Working Responsibly sustainability mark from Business in the Community Ireland in early 2023, the only bus company in Ireland to do so. The mark reflects the work we are doing more widely in the business to embed sustainability policies and practices across the wider environmental, economic, social and governance pillars. While as part of the CIÉ Group, Bus Éireann achieved a B-rating from the Carbon Disclosure Project (CDP) for climate action.

In November 2023, Bus Éireann was awarded the prestigious SEAI Energy award in the Transport category for the Athlone EV project, while the company was also successful in winning the overall Grand Prix award, providing third-party recognition of our progress to date in pursuing our sustainability agenda.

A key element in managing our transition pathways is the close working relationships we have developed with our stakeholders and partners, including the NTA, CIÉ and the Departments of Transport and Education. We are grateful for their ongoing support.

As part of the CIÉ Group, there is an opportunity to help deliver modal shift, the State's policy to encourage more people to use and benefit from sustainable journeys in public transport by offering viable alternatives to private car use. We must help to give people a sense of agency to enable them to participate in the de-carbonisation transition that Ireland needs to deliver in transport and across society over the coming decades.

At Bus Éireann, our core purpose is to sustainably connect people and communities, helping to make life better. In scaling up over the coming years to deliver more sustainable mobility, we are aligned to Government and societal efforts to de-carbonise transport in Ireland.

Our ultimate destination is Net Zero by 2050 or sooner, and over the intervening period we want to provide the leadership required to help Ireland's public transport network to achieve this important goal.



**Stephen Kent,**  
CEO, Bus Éireann  
June 2024



## Executive Summary

In line with our Strategic Plan “Horizon 2028”, Bus Éireann is implementing a new Sustainability Strategy “Driving Change 2024/2030” which sets out the significant transition required in partnership with stakeholders, employees, customers, communities and the Bus Éireann value chain. The commitment to sustainability is clear in the Horizon 2028 company vision “to be recognised as global leaders in sustainable public transport, double passenger journeys through new services, deliver excellence in operations and customer experience and drive our transition to net zero”.

Bus Éireann has also begun the process of developing its compliance reporting and related systems for Sustainability ESG matters aligned with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) with an objective of providing limited audit assurance for sustainability reporting for financial year 2025.

Bus Éireann has developed this initial Sustainability Statement for 2023 which details the company’s evolving approach to Sustainability ESG matters in relation to Sustainability Due Diligence, Materiality Assessment, Governance, Strategy and Business Model. The Statement also details the approach to impact, risk and opportunity

assessment, the policies and transition plans in place to deal with Sustainability ESG matters, and the metrics and targets deployed to track performance in relation to the implementation of the Sustainability Strategy.

The 2023 Sustainability Statement builds on previous Sustainability Annual Reports and is in line with Driving Change 2024/2030 and Horizon 2028. The Statement highlights the Pre-Audit Readiness of Bus Éireann for the year ended 2023. Bus Éireann is working closely with CIÉ, Irish Rail and Dublin Bus to ensure that efficient and effective systems and controls are deployed across the Group to ensure reporting compliance with CSRD/ESRS requirements for financial year 2025.

Bus Éireann has prepared its disclosures as follows:

Relevant Standard	Sustainability Item	Section in report
ESRS 1 – General Requirements	<b>Sustainability Due Diligence</b> This is the process by which Bus Éireann identifies, prevents, mitigates, and accounts for how it addresses the actual and potential negative impacts on the environment and people connected with its business. This includes negative impacts caused or contributed by Bus Éireann and negative impacts which are directly linked to Bus Éireann’s own operations, its products or services through its business relationships. Bus Éireann’s approach to sustainability due diligence is constantly evolving in line with changes to its strategic plan, business models, activities, business relationships, operations, procurement and marketing strategy.	2.4 and 3.3
	<b>Double Materiality</b> The CSRD establishes that sustainability reporting shall be based on the principle of double materiality, which means that both the impact materiality and financial materiality shall be considered when identifying the material matters, and this should be the basis for the determination of the material information to be disclosed. In 2023, Bus Éireann initiated its approach to assessing double materiality from a stakeholder perspective, in terms of affected stakeholders and users of the Sustainability Statement. Bus Éireann is engaged with all stakeholders as part of its due diligence process and its sustainability materiality assessment.	2.3
	<b>Value Chain Assessment</b> Bus Éireann’s reporting undertaking on value chains for this sustainability statement is the one retained for the Bus Éireann Annual Report and Financial Statement 2023. Bus Éireann also provides information for the disclosure requirements of the consolidated CIÉ Group Financial Statements. It includes where possible information on the material impacts, risks and opportunities connected to Bus Éireann through its direct and indirect business relationships in the upstream and downstream value chains with reference to PSO services, Schools Transport Services and Commercial/ Expressway services. Bus Éireann’s ability to retrieve the necessary disclosure information is evolving in particular in relation to Scope 3 emissions and the quality and scope of value chain will improve through 2024 and 2025.	2.5

<b>ESRS 2 – General Disclosures</b>	<b>Basis for Preparation</b> <p>As Bus Éireann is a Designated Activity Company (DAC) incorporated under the Companies Act, it publishes its Annual Report and Financial Statements annually, and the Bus Éireann Sustainability Statement disclosures are aligned to the company Annual Report. Bus Éireann also feeds into the CIÉ Group Annual Consolidated Report and Financial Statements and Sustainability Statements.</p>	3.1
	<b>Approach to Governance (GOV)</b> <p>The Bus Éireann Board is responsible for and oversees the Sustainability ESG strategy and Governance framework. Bus Éireann management has put in place action plans and policies to implement the strategy on a day-to-day basis. The processes for identifying, assessing and managing climate related/ESG risks are fully integrated into Bus Éireann's overall risk management system as outlined in the company's Risk Management Framework. ESG Risks are separately called out in Risk Reports to ARC, Board and Senior Executive meetings through principal risks and emerging strategic risks.</p>	3.2
	<b>Approach to Strategy and Business Model (SBM)</b> <p>The Bus Éireann strategy (Horizon 2028) and Sustainability Strategy (Driving Change) are founded on close communication and dialogue with its key governmental stakeholders. Bus Éireann's strategy and business identifies and manages the potential material impacts, risks and opportunities from a sustainability ESG perspective.</p>	3.5
	<b>Approach to Impact, Risk and Opportunity (IRO) Assessment</b> <p>The process of assessing the Climate related risk exposure of Bus Éireann using the Taskforce on Climate Related Financial Disclosures (TCFD) and Committee of Sponsoring Organisations of the Treadway Commission (COSO) guidelines shows that the risk exposure varies by product, with PSO services facing the least longer-term risk exposure compared to Expressway and Schools. Stakeholder input is required to create better clarity and focused investment in order for Bus Éireann to meet its 2030 targets and prepare for zero emissions in the longer term in pursuing climate related opportunities.</p>	3.6
	<b>Approach to Policies and Actions (PA)</b> <p>Bus Éireann has a range policies in place to address the identification, assessment, management and remediation of material sustainability matters in line with its legal requirement and its company strategy. Increasingly, Bus Éireann is taking a standard approach to disclosures on policies adopted to manage a sustainability matter. The Bus Éireann approach to the deployment of key actions and resources to address material sustainability matters is documented in the Sustainability Strategy – Driving Change and the company Strategic plan – Horizon 2028.</p>	3.7
	<b>Approach to Metrics and Targets (MT)</b> <p>Bus Éireann utilises a range of metrics with regards to material sustainability matters to track the effectiveness of its relevant action plans in relation to a material impact, risk or opportunity. Specific metrics are discussed in more detail in the relevant topical standards. The approach to monitoring the effectiveness of action plans and policy implementation is evolving in line with its governance and internal/reporting approach to the implementation of CSRD requirements. Where possible, Bus Éireann tracks the effectiveness of its actions to address material impacts, risks and opportunities.</p>	3.8

<p><b>ESRS E1 – Environment and Climate Change</b></p>	<p><b>Environment and Climate Change Strategy</b></p> <p>The Bus Éireann Sustainability Strategy ‘Driving Change 2024–2030’ sets out our plans to deliver sustainable mobility for our customers and to be recognised as global leaders in sustainable public transport. A new value of “Sustainable Practice” has been included in the new strategy iteration with reference to the Sustainability ESG Pillar and is defined as:</p> <p>“Bus Éireann embodies sustainability. Leading the charge in sustainable public transport, zero-emissions fuels, social impact and governance excellence. We play a pivotal role in Ireland’s commitment to meeting climate targets and delivering against the UN Sustainable Development Goals”.</p> <p>There is a dedicated Climate Action section within the Sustainability Strategy, which outlines our climate change mitigation approach and the climate change related organisational level targets for energy efficiency and greenhouse gas (GHG) emissions.</p>	<p>4.1</p>
	<p><b>Material Environmental Impact, Risk and Opportunities</b></p> <p>Impacts, Risks and Opportunities relating to Environment and Climate Change are addressed within Bus Éireann’s Energy and Environment Management systems, both of which are certified to ISO 50001 and ISO 14001 respectively.</p>	<p>4.2</p>
	<p><b>Environmental Policies</b></p> <p>Bus Éireann has policies in place specifically looking at Energy and the Environment. Both are reviewed and updated annually and signed off by the Sustainability Committee of the Board of Bus Éireann and circulated to all staff within Bus Éireann via email and through the employee portal BÉ Online. By undertaking a CSRD gap analysis in 2023, the following areas were identified as requiring development in 2024:</p> <ul style="list-style-type: none"> <li>• Review current Energy and Environment policies to assess if these address the management of Bus Éireann’s material impacts, risks and opportunities related to climate change mitigation and adaptation.</li> <li>• Assess if a specific Climate Change Policy is required to address mitigation and adaptation.</li> <li>• Review the energy policy to assess if it addresses energy efficiency and renewable energy deployment within ESRS context and adjust as necessary.</li> </ul>	<p>4.3</p>
	<p><b>Environmental Action Plans and Resources</b></p> <p>The statement summarises the range of actions and resources that are deployed to implement the sustainability aspects of Horizon 2028.</p>	<p>4.4</p>
	<p><b>Environmental Targets and Metrics</b></p> <p>The climate related targets adopted by Bus Éireann are fully aligned with Irish Government targets. Our high-level targets can be summarised as follows:</p> <ol style="list-style-type: none"> <li>1. To improve energy efficiency by 50% by 2030, from the baseline year of 2009</li> <li>2. To reduce absolute scope 1 and 2 emissions by 51% by 2030, from the baseline of average emissions from years 2016-2018</li> <li>3. To achieve Net Zero in our Scope 1 and 2 emissions by 2040</li> <li>4. To achieve Net Zero in our Scope 3 emissions before/by 2050</li> </ol> <p>Our targets are aligned with successive Climate Action Plans set by the Irish Government. The key measures Bus Éireann is undertaking to achieve these targets are:</p> <ul style="list-style-type: none"> <li>• Transitioning fleet to zero tailpipe emissions vehicles, including transitioning depots to introduce required charging infrastructure.</li> <li>• Upgrading and retrofitting properties to improve energy efficiency.</li> <li>• Examining and introducing new technologies and fuels.</li> <li>• Investing in self-generated electricity, in particular Solar PV.</li> <li>• Implementing ISO50001 and ISO 14001 in key depots</li> </ul>	<p>4.5</p>

<b>ESRS E2 to E5 – Other Environmental Standards</b>	The statement disclosures summarise the company approach to managing material impacts risk and opportunities in relation to the following standards:	
	• E2 – Pollution	5.1
	• E3 – Water and Marine Resources	5.2
	• E4 – Biodiversity and Ecosystems	5.3
	• E5 – Resource Use and the Circular Economy	5.4
	The Statement provides detail on these matters in terms of the company approach to impact risk and opportunity management and linkage to the company strategy, the relevant policies, and actions and the metrics and targets utilised to measure and monitor strategy implementation.	
<b>ESRS S1 to S5 – Social Standards and G1 – Governance</b>	Bus Éireann has also begun the process of developing its disclosures in relation to the ESRS Social and Governance Standards. The statement disclosures summarise the company approach to managing material impacts risk and opportunities in relation to the following standards:	
	• S1 – Own workforce	6.1
	• S2 – Workers in the Value Chain	6.2
	• S3 – Affected Communities	6.3
	• S4 – Consumers and End Users	6.4
	• G1 – Governance – Business Conduct Standard	6.5
	An important aspect of the 2024 CSRD ESG compliance assurance plan is to ensure that the company is making the correct disclosures in these areas.	

Bus Éireann is implementing a CSRD Compliance Assurance Workplan through 2024 in preparation for its compliance requirements beginning 1st January 2025. The company has already made progress in relation to developing its CSRD progress as per the following table.

<b>Disclosure requirements under ESRS</b>	<b>Current Status 2023/2024</b>	<b>Target 2025 “Limited Assurance”</b>
	%	%
1 – Advanced progress	37	50
2 – Moderate progress	41	50
3 – Internal works initiated	22	-
<b>Total ESRS Compliance Datapoints (104 in total)</b>	<b>100%</b>	<b>100%</b>



# Section 1

Introduction and background

## Section 1 – Introduction and Background

### 1.1 – Rationale for the statement

**This report sets out Bus Éireann’s requirements for pre-audit readiness for compliance with the reporting standards set by the European Sustainability Reporting Standards (ESRS) aligned with the requirements of the Corporate Sustainability Reporting Directive (CSRD).**

Although we have produced and published Sustainability Reports for 2021 and 2022, this report represents Bus Éireann’s first attempt at sustainability reporting disclosure in the required format for ESRS and highlights the transition plan in place to bring the company to a position of limited/reasonable assurance in sustainability reporting for the financial year 2025.

Bus Éireann is Ireland’s national bus company, operating more than 230 routes across Public Service Obligation (PSO) and Expressway services, as well as 9,765 dedicated school transport routes. We employ more than 2,930 employees and operate a fleet of 1,150 vehicles. In 2023, 107 million passenger journeys were made with Bus Éireann services, 12% more than before the Covid-19 pandemic.

We operate the most extensive and varied public transport network in the country, including the city services for Cork, Galway, Limerick and Waterford, town services for Athlone, Balbriggan, Carlow, Drogheda, Dundalk, Navan and Sligo, and regional and rural routes, all under contract to the National Transport Authority (NTA).

Our Expressway service is Ireland’s largest commercial coach operator with 14 interregional routes.

Bus Éireann also operates the School Transport Scheme for the Department of Education, the largest school transport scheme in Europe, which carries up to 162,500 school children including 19,900 Special Educational Needs pupils every school day.

Bus Éireann has endeavoured to ensure that it is compliant where possible with the requirements of CSRD/ESRS. Table 5 in section 3.6.2 shows the current position towards compliance with CSRD requirements.

An internal assessment of compliance in 2023 in terms of progress towards compliance with CSRD requirements in relation to the 104 data disclosures from ESRS assessed our progress as follows:

- **1 = Advanced Progress = 37%**
- **2 = Moderate Progress = 41%**
- **3 = Internal works initiated = 22%**

## 1.2 - Sections in the report

The report is broken into the following sections in line with the ESRS general and topical standards:

- **Section Two**  
ESRS 1 General requirements
- **Section Three**  
Disclosure requirements for ESRS 2
- **Section Four**  
Disclosure requirements for ESRS E1
- **Section Five**  
Disclosure requirements for ESRS E2 to E5
- **Section Six**  
Disclosure requirements for S1 to S4 and G1
- **Section Seven**  
Compliance Assurance Roadmap for 2024

## 1.3 - Acronyms used in the report

- **COSO**  
Committee of Sponsoring Organisations of the Treadway Commission
- **CSRD**  
Corporate Sustainability Reporting Directive
- **ESRS**  
European Sustainability Reporting Standards
- **EFRAG**  
European Financial Reporting Advisory Group
- **GHG**  
Greenhouse Gases or the GHG protocol
- **GRI**  
Global Reporting Initiative
- **IROs**  
Impacts, Risks and Opportunities
- **MA**  
Materiality Assessment
- **TCFD**  
Taskforce on Climate Related Financial Disclosures
- **VC**  
Value Chain
- **WEF**  
World Economic Forum





# Section 2

ESRS 1

General Requirements



## Section 2 - ESRS 1 – General Requirements

This section sets out Bus Éireann’s requirements for compliance with ESRS 1 – General Requirements in the preparation and presentation of sustainability-related information under the Accounting Directive as amended by the Corporate Sustainability Reporting Directive.

### 2.1 - Compliance with ESRS

**While this will be Bus Éireann’s third annual sustainability report, this statement represents Bus Éireann’s first attempt at presenting all the material information regarding impacts, risks and opportunities in relation to environmental, social and governance matters aligned with the applicable standards in ESRS, in order to enable a better understanding of Bus Éireann’s impacts on those matters and how they affect Bus Éireann’s strategic development, performance and position.**

The term “impacts” refers to the positive and negative sustainability related impacts that are connected with Bus Éireann’s product service offering, as identified through the impact materiality assessment (see section 2.3). The term “risk and opportunities” refers to Bus Éireann’s sustainability related financial risks and opportunities, as identified through the financial materiality assessment process linked to the company risk management framework (see section 3.4)

The sustainability related information is aligned with disclosures included in the Bus Éireann Annual Report and Financial Statement 2023, representing an element of Bus Éireann’s “Management Report” to accompany the Financial Statements.

The statement comprises the relevant disclosure content that is available for the 2023 report in pre-audit readiness format. The overall compliance objective is to provide limited to reasonable assurance for the financial year 2025 that the company is compliant with the requirements of CSRD/ESRS. The achievement of reasonable assurance under the directive requires significant effort and Bus Éireann is adopting a phased approach as outlined in figure 1, with a focus for the 2023 Statement on presenting/disclosing the available information for Own Operations (Scope 1 and 2) and a view to continuous improvements in relation to policies, procedures, double materiality, IRO, plans and resources and metrics /targets over the following two years.

▼ **Figure 1:** Phased approach to CSRD Compliance Assurance in Bus Éireann.

	<b>Step Two</b>	<b>Step Four</b>
<b>Full Report</b>	2023 Sustainability Statement Scope 1 and 2 Focus on ESRS 1, 2 and E1	2025 Sustainability Statement Scope 1, 2 and 3 All standards
	<b>Step One</b>	<b>Step Three</b>
<b>Select KPIs</b>	2022 Sustainability Statement (Published in 2023)	2024 Sustainability Statement Scope 1, 2 and 3 All standards (Selected IRO)
	<b>Limited Assurance</b>	<b>Reasonable Assurance</b>

The statement endeavours to meet the CSRD/ESRS disclosure requirements in the following reporting areas:

- **Governance (GOV)**  
Bus Éireann's governance process, controls and procedures used to monitor and manage impacts, risks and opportunities.
- **Strategy (SBM)**  
How Bus Éireann's strategy and business models (i.e. PSO, Schools, Commercial/Expressway) interact with its material impacts risks and opportunities, including the strategic plan for addressing them (i.e. Bus Éireann strategic plan (called Horizon 2028) and the Bus Éireann Sustainability Strategy, called Driving Change).
- **Impact, risk and opportunity management (IRO)**  
The processes utilised by Bus Éireann to assess and manage impacts, risks and opportunities through policies and actions.
- **Metrics and targets (MT)**  
How Bus Éireann measures its performance, including progress towards the targets it has set in its sustainability strategy.

## 2.2 – Qualitative Characteristics of Information

**In the preparation of its sustainability statement, Bus Éireann has endeavoured to take into account the following in relation to disclosures:**

- The fundamental qualitative characteristics of information (i.e. relevance and faithful representation), and
- The enhancing qualitative characteristics of information (i.e. comparability, verifiability and understandability)

The approach will continue to be adopted as we refine our reporting systems through 2024 and 2025.

## 2.3 – Double Materiality as the basis for sustainability disclosures

**The CSRD establishes that sustainability reporting shall be based on the principle of double materiality, which means that both the impact materiality and financial materiality shall be considered when identifying the material matters, and this should be the basis for the determination of the material information to be disclosed.**

In 2023, Bus Éireann initiated its approach to assessing double materiality from a stakeholder perspective, in terms of:

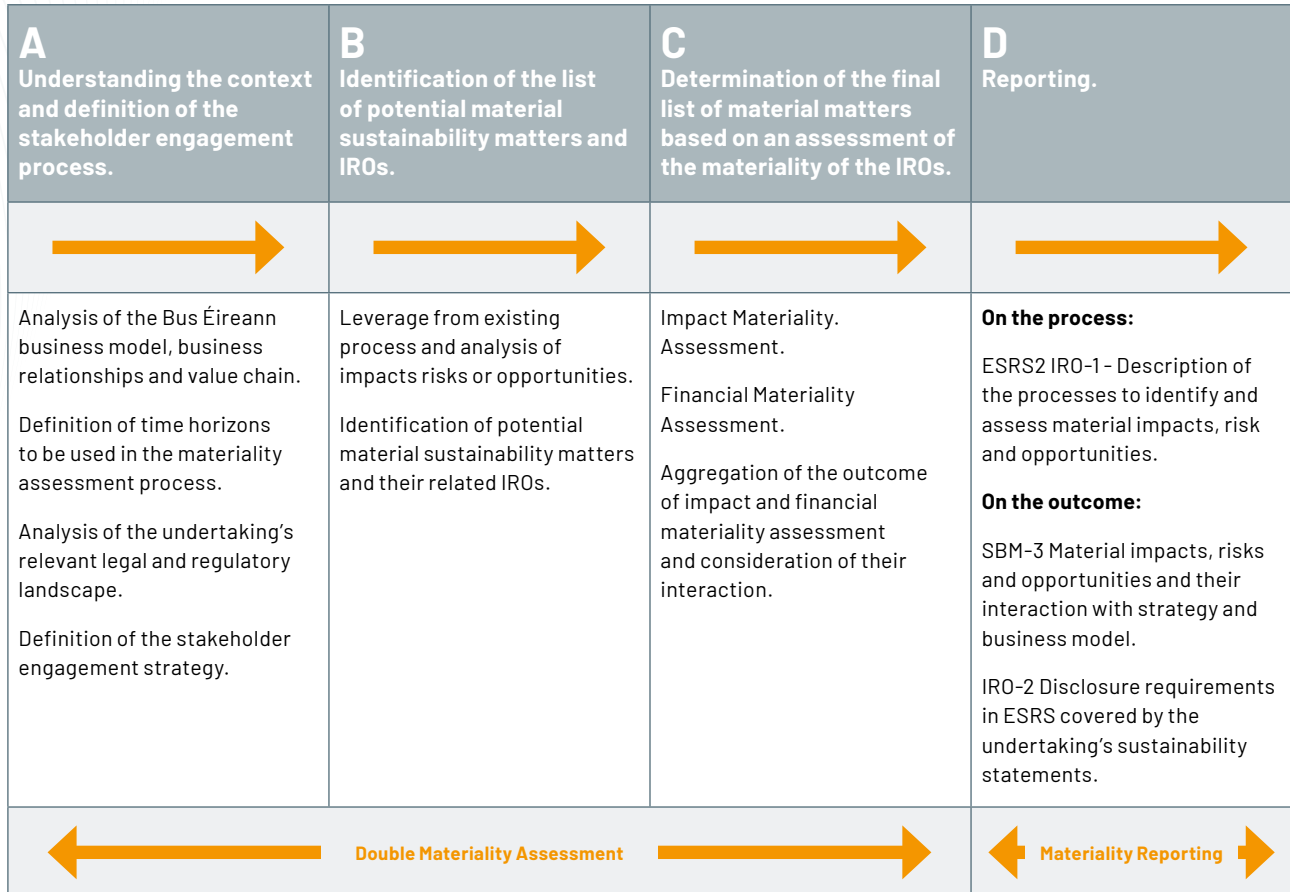
- **Affected stakeholders** (i.e. individuals or groups whose interests are affected or could be affected – positively or negatively) by Bus Éireann's activities and its direct and indirect business relationships across its value chains.
- **Users of the sustainability statement** (i.e. primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors, including asset managers, credit institutions, insurance undertakings) as well as other users including Bus Éireann's business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics).

Bus Éireann is engaged with all stakeholders as part of its due diligence process and its sustainability materiality assessment. The approach adopted for 2023 preceded the guidelines provided by EFRAG, and the EFRAG approach is being initiated for 2024.

### 2.3.1 - Background

The objective of this section is to facilitate an understanding of Bus Éireann’s approach to materiality and its evolving approach to double materiality in the CSRD/ESRS context. It describes the hybrid of “Top-down and bottom up” approaches to double materiality identification that were deployed in 2023, and the revised approach that is being taken in 2024 in line with the European Financial Reporting Advisory Group (EFRAG) Guidelines. The process is illustrated in Figure 2 below.

▼ **Figure 2:** Double Materiality Assessment process in Bus Éireann



Bus Éireann has adopted a structured approach to double materiality assessment in line with EFRAG guidelines on the basis of the following:

- **Step A** – Understanding the context and definition of the stakeholder engagement process.
- **Step B** – Identification of the list of potential material sustainability matters and IROs.
- **Step C** – Determination of the final list of material matters based on an assessment of the materiality of the IROs.
- **Step D** – Reporting and disclosures on the Double Materiality Assessment.

The process was initiated in 2023 and is evolving in line with CSRD principles. Through its strategic planning process, Bus Éireann takes into account the material matters that it faces in the business environment (Social, Economic, Technological etc.) in line with the priorities and expectations of Stakeholders/Shareholder.

**In 2023, Bus Éireann utilised a “Top-down/Bottom up” hybrid approach to articulating double materiality as part of its preparation for the reformulation of its business strategy (Horizon 2028), its Sustainability Strategy (Driving Change) and its rolling five-year business and financial plan.**

**We used the following process:**

- Analysis of Legislation, Policies and Codes articulating Materiality in Public Transport
- Analysis of Statements of Strategy and policy documents from Departmental Stakeholders/Shareholder Letter of Expectation from the Minister of Transport.
- Prioritisation of articulated materiality matters relevant to Bus Éireann stakeholders and commonality with Bus Éireann priorities.
- Assessment of material long-term risks facing society using Risk Barometers (e.g. World Economic Forum, Allianz, Gartner).
- Plotting priorities on baseline double materiality matrix for 2023.
- Input to strategic planning process and revised sustainability strategy.
- An Impact, Risk and Opportunity assessment of its business activities by product in 2023 (i.e. PSO services, School Transport Service, Commercial Expressway services)(Top-down approach) in line with TCFD Guidelines.
- A review of climate related/sustainability risks currently monitored on the Bus Éireann risk register (Bottom-up analysis).
- Climate related risk scenario analysis by location in relation to physical risks such flooding, heavy precipitation and changing temperatures.
- Ongoing stakeholder engagement process on material matters and continued involvement in BWR/BITCI.
- A better understanding of the scope 1 and 2 emissions and the commencement of the process to identify scope 3 emissions through the value-chain.
- The adoption of a Green Procurement policy with respect to suppliers in the value chain.

This process was supported by an ongoing assessment of the climate related/sustainability risks which are currently on the Bus Éireann Risk Register. A report on sustainability risks is provided to the Bus Éireann board on a quarterly basis.

## **2.3.2: Step A: Understanding the context and definition of the stakeholder engagement strategy.**

### **2.3.2.1 - Description of SBM and Value Chain**

As part of its overall approach to assessing Double Materiality in 2023, Bus Éireann adopted the following approach to analysing its activities, business model, business relationships and partners in its value chain as follows in line with the requirements of ESRS SBM-1:

- The reformulation of its business strategy in 2023 (called Horizon 28) which included an analysis of its business environment and an assessment of materiality among stakeholders and the Shareholder. The revised strategy was approved by Board. The Sustainability strategy was also revised in 2023 aligned to Horizon 2028.

### **2.3.2.2 - Time Horizons**

The time horizons as defined in the Éireann Risk Management Framework and utilised for the purposes of ESG/Climate related risks and opportunities are as follows:

- 0 to 1 years = Short term.
- 1 to 5 years = Medium term.
- 5 to 10 years = Long term.

### 2.3.2.3 – Legal and Regulatory Landscape

**Bus Éireann monitors the legal and regulatory landscape for the company with a view to updating its strategy, action plans, internal policies and procedures to remain compliant and reports on these changes to Board. The analysis includes:**

- Surveillance of changes to EU regulatory landscape and an annual assessment of the statutory requirements presented to Board.
- Review of transport, energy and environmental legislation and impact on Bus Éireann.
- In 2024, Bus Éireann will increase its investment in legal and regulatory surveillance.

### 2.3.2.4 – Role and approach to stakeholder engagement in the materiality assessment

**The approach to stakeholder engagement is evolving in Bus Éireann. In 2023, the company utilised the following:**

- Regular communication with Department of Transport (DoT) Department of Education (DoE) the Department of Public Expenditure and Reform (DPER), the National Treasury Management Agency (NTMA) and other governmental stakeholders on strategic planning and sustainability matters.
- Annual planning for Corporate Social Responsibility.
- The mapping of stakeholders in its Sustainability strategy (see chart below)
- Sustainability partnership development across the value chain and communities.
- Stakeholder engagement on sustainability/materiality matters relevant to the strategic plan reformulation (Horizon 2028).

**As part of its double materiality assessment process in 2024, Bus Éireann will engage specifically with its stakeholders with reference to its internal materiality assessment in relation to:**

- Governmental and Departmental Stakeholders
- Suppliers and value chain stakeholders
- Community groups
- Customers and end users
- Employees (internal and value chain)

### 2.3.3: Step B: Identification of the list of potential material sustainability matters and impact, risk and opportunities:

#### 2.3.3.1 - Existing Assessments

The approach to double materiality assessment in 2023 is illustrated in Figure 3 below.

▼ **Figure 3:** Bus Éireann Stakeholder Map

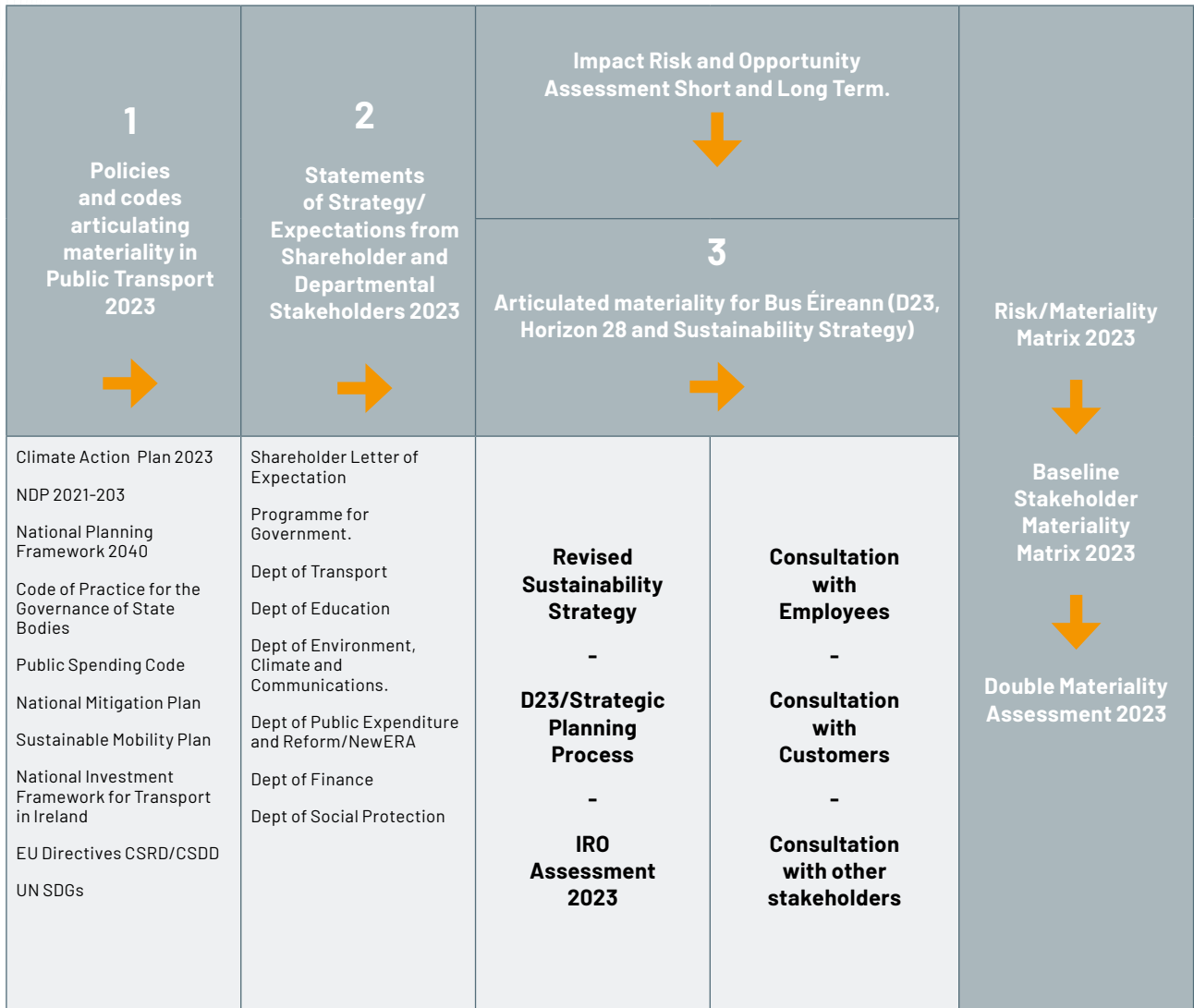


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**The existing approach to materiality assessment includes:**

- Activities outlined in the sustainability due diligence statement (see section 3) in line with the UN guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.
- Review of National/stakeholder policy context as part of the strategic planning process.
- Feedback from customers and employees on sustainability matters through surveys, training and employee communication portals.
- Benchmark analysis on sustainability matters across the CIÉ Group and peer partnerships (Business Working Responsibly (BWR) from BITCI).
- Ongoing review of climate related risks and opportunities through risk barometer review (World Economic Forum (WEF) Global Risks Report, Allianz Risk Barometer, Gartner Top emerging risks report, National Risk Register Strategic Risks report).

▼ **Figure 4: Double Materiality Assessment 2023**



### 2.3.3.2 - Identification of potential material sustainability matters

Section 5 describes the output to the initial approach to double materiality that Bus Éireann adopted in 2023. The approach preceded EFRAG guidelines and Bus Éireann is adopting a revised top-down/bottom up hybrid approach to the identification of potential material sustainability matters in 2024 in line with those guidelines as follows:

- The identification of the list of potential material sustainability matters at topic / sub- topic / sub-sub topic level followed by the assessment of the existence of the related potential material impacts (actual / potential, negative or positive), risks or opportunities. Bus Éireann will utilise the list in ESRS 1 paragraph AR 16 as a basis for identification.
- This list of topics/sub-topics will be enhanced by the assessment undertaken in 2023 in relation to the range of material matters that Bus Éireann faces for both ESG and non ESG material matters as identified by WEF and the Irish Government's National Risk Register (Environmental, Societal, Technological, Geo-political and Economic) to ensure that the company has a balanced and complete approach to all material matters facing the company.

This will be supported by the ongoing monitoring and surveillance of risk and internal controls and first, second and third line of defence across the functions and regional locations within the company. This is also supported by the annual Impact, Risk and Opportunity Assessment by product and the annual review of the effectiveness of Internal Controls approved by the Board.

### 2.3.3.3 - Formulation of Draft list

**In 2023, the draft list was compiled in relation to the 35 long-term risks identified by the WEF in terms of long-term risks (10 years) and the business environment criteria identified by the National Risks Register/WEF prioritised by stakeholders in the national policy context assessment.**

For 2024, the draft list of topics and sub-topics will be identified on the basis of the potential materiality matters identified in ESRS 1.

## 2.3.4: Step C - Determination of the final list of material matters based on an assessment of the materiality of the impacts, risks and opportunities:

### 2.3.4.1 - Impact Materiality Assessment

For 2023 as part of the materiality assessment that Bus Éireann has on the environment and people, the company used as a proxy the high to very high long-term risks or emerging risks faced by society as categorised by the World Economic Forum (WEF). The WEF Global Risks Report 2023 categorised risks and emerging risks under the following:

- Environmental
- Societal
- Technological
- Geopolitical
- Economic

**Bus Éireann ranked the 35 risks identified by the WEF and used the same categories to assess the priorities articulated by stakeholders in their statements of strategy/Shareholder Letter of Expectation**

For 2024, Bus Éireann has the opportunity to modify its impact materiality approach using EFRAG guidelines. Bus Éireann will apply objective criteria set out under chapter 3.4 of ESRS 1 using appropriate quantitative and/or qualitative thresholds to assess the materiality of current and potential impacts, which is based on severity and, for potential impacts, also likelihood.

Bus Éireann will review the list of potentially material impacts and apply the criteria determined by severity, which is scale, scope and irremediable character of the impact for actual negative impacts. For potential negative impacts, Bus Éireann will estimate the likelihood of the impact occurring and maps it to the relevant time horizon. For actual positive impacts, Bus Éireann will adopt the criteria of scale and scope and for potential positive impacts and will estimate the likelihood of occurrence.



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Through 2024, Bus Éireann will engage with stakeholders on this step of the materiality assessment as key stakeholders could assess, validate and ensure completeness of the final list of material impacts; in particular, for the scale and irremediable character determination and the estimation of likelihood within impact materiality. This will form part of the national policy context review that the company utilises as part of its rolling five-year business and financial plan update to be approved by the Board.

### 2.3.4.2 - Financial Materiality Assessment

**For the 2023 financial materiality assessment related to the impact of sustainability matters on the company, the company utilised the financial assessment process outlined in its Risk Management Framework for 2023 and undertook a supplemental Impact risk and opportunity process by product. The strategic planning process and budgeting/processes utilised by Bus Éireann assessed the financial effects of material impacts, risks and opportunities in terms of performance, financial effect, cash flows, access to and cost of capital. Sustainability risks and opportunities were assessed based on their likelihood of occurrence and the potential magnitude of their financial effects in the short-, medium-, and long-term.**

For 2024, the company will adopt the guidelines on financial materiality assessment from EFRAG. The company will list potentially material risks and opportunities and apply an objective set of thresholds for likelihood and magnitude. When applicable, the company will compare those to the ones used in its existing risk management processes and estimate the likelihood of occurrence of the risks and opportunities or their related financial effects accordingly.

Financial effects of material sustainability matters are assessed within Bus Éireann through the following:

- **Risk Management Assessment:**  
Financial consequence is assessed for each principal and non-principal risk on the enterprise risk register including sustainability ESG risks.
- **Strategic Planning Assessment and Forecasting:**  
Each element of the strategic plan approved by the Board is financially appraised.
- **Rolling Five-year business and financial planning:**  
The rolling 5 year plan is financially appraised and forecasts are agreed with stakeholders in relation to both capital and operational expenditure
- **Annual budgeting process:**  
The budgeting process is appraised and agreed at a functional level
- **Project Planning and Assessment:**  
For capital and operational projects the financial appraisal is undertaken in line with the Public Spending Code

In line with CSRD/ESRS requirements further financial analysis and assessment will be undertaken as part of the double materiality process through 2024.

### 2.3.4.3 - Aggregation

For 2023, the company compared the results of its national policy context assessment with the ranking of prioritised risks in the WEF Global Reports report 2023. For 2024, the company will take the following approach:

- Application of the defined thresholds to the results of the impact materiality assessment.
- Application of the defined thresholds to the results of financial materiality assessment.
- Aggregation of the results of impact and financial materiality assessment with an identification of those material impacts that will lead to material risks and opportunities.
- Where appropriate, Bus Éireann may further aggregate or group the identified material impacts, risks and opportunities into sub-topics or even topics (following the criteria set in Step B), to ensure the most appropriate level of granularity, and
- Validation of the aggregated double materiality results with management (to assess and validate the completeness of the list of material impacts, risks and opportunities).

### 2.3.5: Step D – Approach to Reporting and Disclosures on Double Materiality

Figure 5 below describes the high to very high material matters for Bus Éireann for the financial year 2023. The matrix will evolve in 2024 in line with the recent EFRAG guidelines on material matters by topic and sub-topic.

From a reporting perspective the approach outlined in this section is cross referenced with the following:

- **ESRS 2 IRO-1**  
Description of the processes to identify and assess material impacts, risks and opportunities; (See section 3.6.1)
- **ESRS 2 SBM-3**  
Material impacts, risks and opportunities and their interaction with strategy and business model; and (See section 3.5.3)
- **ESRS 2 IRO-2**  
Disclosure requirements in ESRS covered by the undertaking's sustainability statements. (See section 3.6.2)



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The company is evolving its process to the alignment of sustainability reporting across its Annual report and Financial Statements and its sustainability Annual Report.

▼ **Figure 5:** Preliminary Double Materiality Matrix for Bus Éireann 2023



## 2.4 - Sustainability Due Diligence

Section three provides a detailed view of the approach adopted by Bus Éireann in relation to sustainability due diligence. This is the process by which Bus Éireann identifies, prevents, mitigates and accounts for how it addresses the actual and potential negative impacts on the environment and people connected with its business. This includes negative impacts caused or contributed by Bus Éireann and negative impacts which are directly linked to Bus Éireann's own operations, its products or services through its business relationships. Bus Éireann's approach to sustainability due diligence is constantly evolving in line with changes to its strategic plan, business models, activities, business relationships, operations, procurement and marketing strategy.

The Bus Éireann due diligence process is formulated in line with UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. The core elements of due diligence are reflected directly in the disclosure requirements set out in ESRS 2 and in the relevant topical ESRS in terms of:

- Embedding sustainability due diligence in governance, strategy and business models.
- Engaging with affected Stakeholders.
- Identifying and assessing negative impacts on people and the environment.
- Taking action to address impacts on people and the environment.
- Tracking the effectiveness of these efforts.



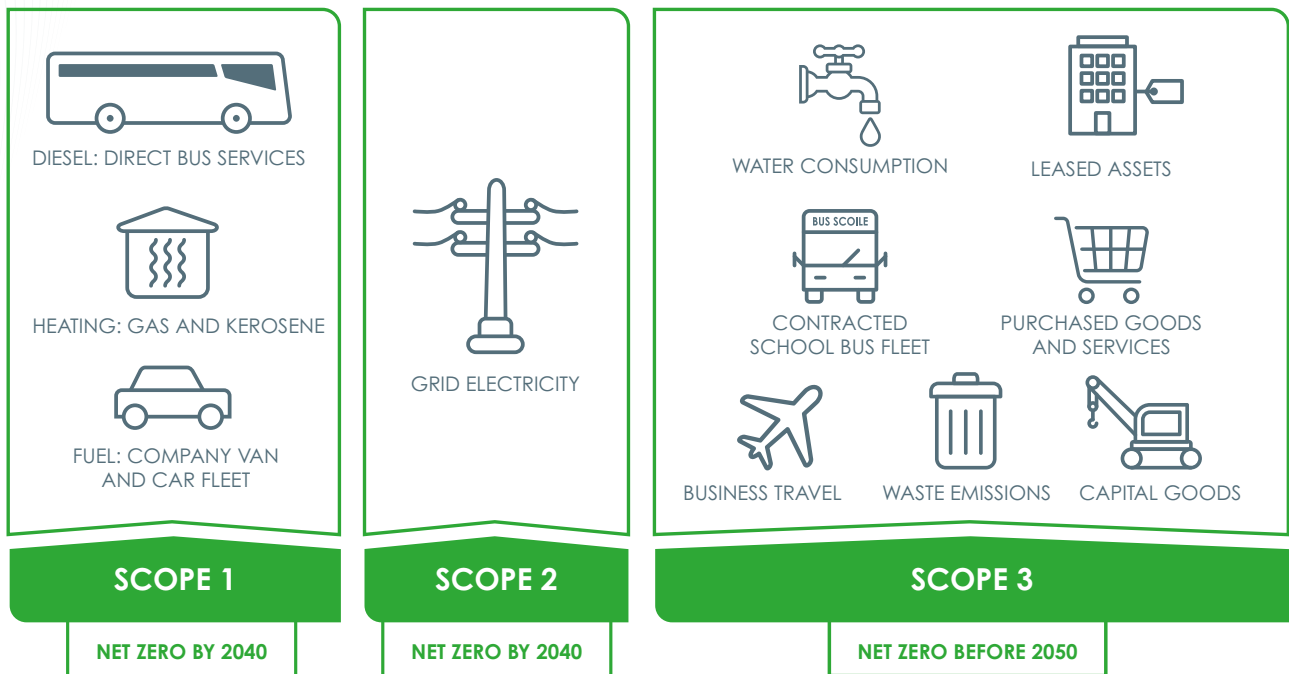
## 2.5 - Value Chains within Bus Éireann

Bus Éireann’s reporting undertaking on value chains for this sustainability statement is the one retained for the Bus Éireann Annual Report and Financial Statement 2023. Bus Éireann also provides information for the disclosure requirements of the consolidated CIÉ Group Financial Statements.

It includes where possible information on the material impacts, risks and opportunities connected to Bus Éireann through its direct and indirect business relationships in the upstream and downstream value chains with reference to PSO services, Schools Transport Services and Commercial/Expressway services.

Bus Éireann’s ability to retrieve the necessary disclosure information is evolving in particular in relation to Scope 3 emissions and the quality and scope of value chain will improve through 2024 and 2025.

The Value Chains relevant to Bus Éireann are identified in figure 6, which describes the types of GHG emissions from the upstream value chain, from own operations and from our downstream value chain. The emissions vary by type of service delivery model in relation to the mix of own versus contracted in fleet deployed.



▼ Figure 6: Bus Éireann Value Chains 2023



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Table 1 below describes the key characteristics of the service type models adopted in relation to PSO Services, Schools Transport Services and Commercial Expressway Services.

▼ **Table 1:** Key Characteristics of Service Delivery Models within Bus Éireann

Impacts in 2023	PSO	Commercial/Expressway	Schools Transport Scheme
<b>Revenue Risk</b>	Gross Cost Contract – NTA takes revenue risk  Risk shared through fare evasion deductions etc	Full revenue risk borne by BE	Cost recovery agreement  No fares collected from pupils at present
<b>Operations Risk</b>	100% under Gross Cost Contract  AOC agreed annually with NTA	100% with BE	100% with BE  STMC covers operational risk exposure and internal controls
<b>Scope of Network</b>	Urban/Suburban Services in Regional Cities and Towns  Commuter services to GDA and regional cities  Regional services  Scheduled open passenger transport services (NTA contracts)	Intercity and interregional services between Dublin and regional cities and between regional cities  Services to DAP  Scheduled open passenger transport services (NTA licences)	Primarily rural based to regional cities and towns  Non-scheduled closed services
<b>Fleet Ownership</b>	NTA Ownership	BE fleet ownership	Cascade process – BE Ownership funded by DoE.  Contracted fleet
<b>Property Asset Ownership</b>	CIÉ	CIÉ	CIÉ
<b>BE Fleet</b>	BE Fleet = 692  61 additional urban EV fleet by 2025	BE Fleet = 134	BE = 300  Contractors = 6,500
<b>Fleet Euro Engine Mix 2023</b>	Own Fleet  Euro 4 = 8.9%  Euro 5 = 9.7%  Euro 6 = 71.2%  Zero emissions = 0.5%	Own Fleet  Euro 5 = 23.7%  Euro 6 = 76.3%	Own Fleet:  Euro 3 = 64%  Euro 4 = 30%  Euro 6 = 6%
<b>Fleet Euro Engine Mix by 2030</b>	Euro 6 = 43.1%  Hybrid = 8.6%  Zero emissions = 48.4%	Euro 6 = 83.1%  Zero = 16.9%  Subject to funding approval	Own fleet – similar to PSO and Commercial
<b>% of Km/Fleet provided by Contractors</b>	1 to 5%	1 to 5%	Est 96% (6,500 vehicles)
<b>Growth plans 2023 to 2030</b>	Through Bus Connects/Connecting Ireland  Also BMO  CAP 2023 – 130% increase in daily PT journeys  CAP 2023 – Modal share from 9% to 18%	PT growth through commercial bus operators via CAP 2023  CAP 2023 – 130% increase in daily PT journeys  CAP 2023 – Modal share from 9% to 18%	Role outlined in CAP 2023 and DoES SoS (subject to EY Review)  Internal targets for 2030 already met  Targets in Scheme Review
<b>Target emissions reduction by 2030 for PT under CAP2024</b>	20% CO <sub>2</sub> e reductions by 2025  50% CO <sub>2</sub> e reductions by 2030  50% increase in buildings energy efficiency		

## 2.6 – Other General Requirement matters

The time horizons as defined in the Bus Éireann Risk Management Framework are in line with CSRD/ESRS requirements as follows:

- **0 to 1 years = Short term**  
(the period adopted as the reporting period in the Bus Éireann financial statements)
- **1 to 5 years = Medium term**  
(the period adopted by Bus Éireann for its Strategic Plan – Horizon 2028)
- **5 to 10 years = Long term**  
(the period adopted for longer term stakeholder planning requirements (e.g. CAP 2024 targets for 2030 etc))

Where possible, Bus Éireann discloses on the basis of one year of comparative information in respect to the metrics disclosed for 2023.

When metrics, including value chain information cannot be measured directly and can only be estimated. In these situations, Bus Éireann adopts reasonable assumptions and estimates, including scenario and sensitivity analysis.

The process for assessing and identifying sustainability related information and data is evolving within Bus Éireann, in particular in relation to Scope 3 emissions, with a view to achieving auditable assurance in the area for year ended 2025.







# Section 3

ESRS 2

General Disclosures

## Section 3 – ESRS 2 General Disclosures

### 3.1 – Basis for Preparation (BP)

**The objective of this statement/section is to facilitate an understanding of Bus Éireann’s approach to the preparation of Sustainability Statements and the governance structures adopted for the management of Sustainability ESG matters including impact, risk and opportunity management.**

#### 3.1.1 - General Basis for preparation of the sustainability statements (BP-1)

**This section describes the general basis for preparation of the Bus Éireann Sustainability Statement in line with CSRD/ESRS requirements. It provides an understanding of how Bus Éireann prepares its sustainability statements, as follows:**

- As Bus Éireann is a Designated Activity Company (DAC) incorporated under the Companies Act, it publishes its Annual Report and Financial Statements annually, and the Bus Éireann Sustainability Statement disclosures are aligned to the company Annual Report. Bus Éireann also feeds into the CIÉ Group Annual Consolidated Report and Financial Statements and Sustainability Statements.

- The Sustainability Statement where possible references all activities within the value chain, including own operations, upstream and downstream value chain. For the 2023 statement, the emissions disclosures are focused on scope 1 and scope 2 emissions, but we are evolving our systems for collecting scope 3 information.

The materiality assessment of impacts, risks and opportunities for 2023 extended to the full value chain where possible and is evolving in 2024 in terms of the development of systems, policies and procedures across own operations and the value chain. The main areas impacting on Bus Éireann across the value chain include:

- The supply of Fleet (Buses and Coaches), spare parts, tyres and maintenance services.
- The contracting of fleet and driver services, in particular in relation to the Schools Transport Scheme.
- The supply of other goods and services as part of the Bus Éireann Green procurement programme.
- The construction and maintenance of associated stations and depot buildings.

## 3.1.2 – Disclosures in relation to specific circumstance (BP-2)

### 3.1.2.1 – Time Horizons

The time horizons as defined in the Bus Éireann Risk Management Framework are in line with CSRD/ESRS requirements as follows:

- **0 to 1 years = Short term**  
(the period adopted as the reporting period in the Bus Éireann financial statements)
- **1 to 5 years = Medium term**  
(the period adopted by Bus Éireann for its Strategic Plan – Horizon 2028)
- **5 to 10 years = Long term**  
(the period adopted for longer term stakeholder planning requirements (e.g. CAP 2024 targets for 2030 etc))

### 3.1.2.2 – Value Chain Estimation

**Where possible, Bus Éireann utilises validated quantitative data in its reporting disclosures. Where estimates are relied upon they are identified.**

### 3.1.2.3 – Sources of Estimation and outcome uncertainty

At present, our value chain reporting systems are not mature in particular in relation to Scope 3 emissions and the systems for gathering value chain data for reporting disclosures will evolve through 2024

### 3.1.2.4 – Reporting errors in prior periods

This is the first sustainability statement to be compiled in ESRS format. Any errors for 2023 will be rectified in the 2024 and subsequent statements.

### 3.1.2.5 – Information by reference

Information used in both the sustainability statement and the Annual Report/Financial Statements will be cross referenced. Any relevant references to Bus Éireann policies and procedures will be included in the relevant topical standards sections.

## 3.2 – Governance procedures related to Sustainability ESG matters, impacts, risks and opportunities (GOV)

The objective of this section is to provide and understanding of the governance process and procedures that Bus Éireann deploys to monitor and manage sustainability matters in relation to impacts, risks and opportunities. Figure 7 illustrates the governance structure adopted within the company.

### 3.2.1 - The roles of administrative, management and supervisory bodies (GOV-1)

#### 3.2.1.1 - Board oversight

**Board oversight includes :**

- **Board oversight and ownership** of risk including Sustainability ESG risk with the support of the ARC, the Sustainability Committee, and the Commercial/ Innovation Committee, aligned with the Code of Practice for the Governance of State Bodies.
- Approval of company **Risk Management Framework and Risk Appetite Statement** on an annual basis. The framework process involves the systematic application of policies, procedures and practices to the activity of communicating, establishing the context and assessing, treating, monitoring, reviewing recording and reporting risks including climate-related/ESG risk.
- Approval and endorsement of **company strategic plan** with support of the Commercial And Innovation Committee, which includes a strategic pillar relating to Sustainability and ESG (Five yearly) and the related strategic impact, risk and opportunity assessment. The Board recently approved a new strategic plan for the company (Horizon 2028)
- Approval of **rolling financial and business plan** on an annual basis with the support of the Commercial and Innovation Committee
- Approval of the necessary policies, procedures and dedicated resources necessary to deal with Sustainability ESG impacts, risks and opportunities.



### 3.2.1.2 - Management roles and responsibilities

**Management roles and responsibilities in relation to Sustainability ESG impact, risk and opportunities include:**

- Implementation of Group Risk Policies and Principals and Bus Éireann Risk Management Framework in line with **ISO 31000 standard** and the **COSO Enterprise Risk Management (ERM) Framework**.
- Utilisation of the **CIÉ Group Risk Management Information System (RMIS)** to manage and monitor risk at an enterprise / corporate level within the company including climate-related/ESG risk.
- Bus Éireann **Sustainability Steering Group** implementing the Sustainability Strategy. Nine working teams reporting to the Steering Group in relation to; Risk/Reporting, Energy, Environmental and Biodiversity, CSR/Community, Social, Bus Fleet/Charging, Depot Development/Charging, Funding and Sustainable Public Procurement.
- Senior Leadership Team **Governance meetings** for Risk and Compliance, Sustainability and Capex.
- **Quarterly Review of Risks and Opportunities** by senior team risk owners including climate-related/ESG risks.
- **Strategic planning process** in place to formulate and monitor implementation of a sustainable corporate strategic plan and sustainable investment strategy for the company.

### 3.2.1.3 - Composition and diversity of the administrative, management and supervisory bodies

Board and management structure is detailed in the Annual Report and Financial Statements (include link). The Board is made of up 7 non-executive directors and 2 worker directors. The Sustainability Committee comprises the Chairs of all other committees and the worker-directors.

### 3.2.1.4 - Skills and Expertise on Sustainability matters

**Bus Éireann endeavours to ensure that the administrative, management and supervisory bodies possess the appropriate skills and expertise to oversee sustainability matters, including:**

- Ensure that non-executive directors have the competencies, training and awareness of Sustainability ESG matters, how they impact on the company and the strategic planning, policies and procedures necessary to transition the company.
- Ensure that the management team at first, second and third line of defence have the necessary skills, training and expertise to implement the Sustainability Strategy.

### 3.2.2 - Information provided to and sustainability matters addressed by administrative, management and supervisory bodies within Bus Éireann (GOV-2)

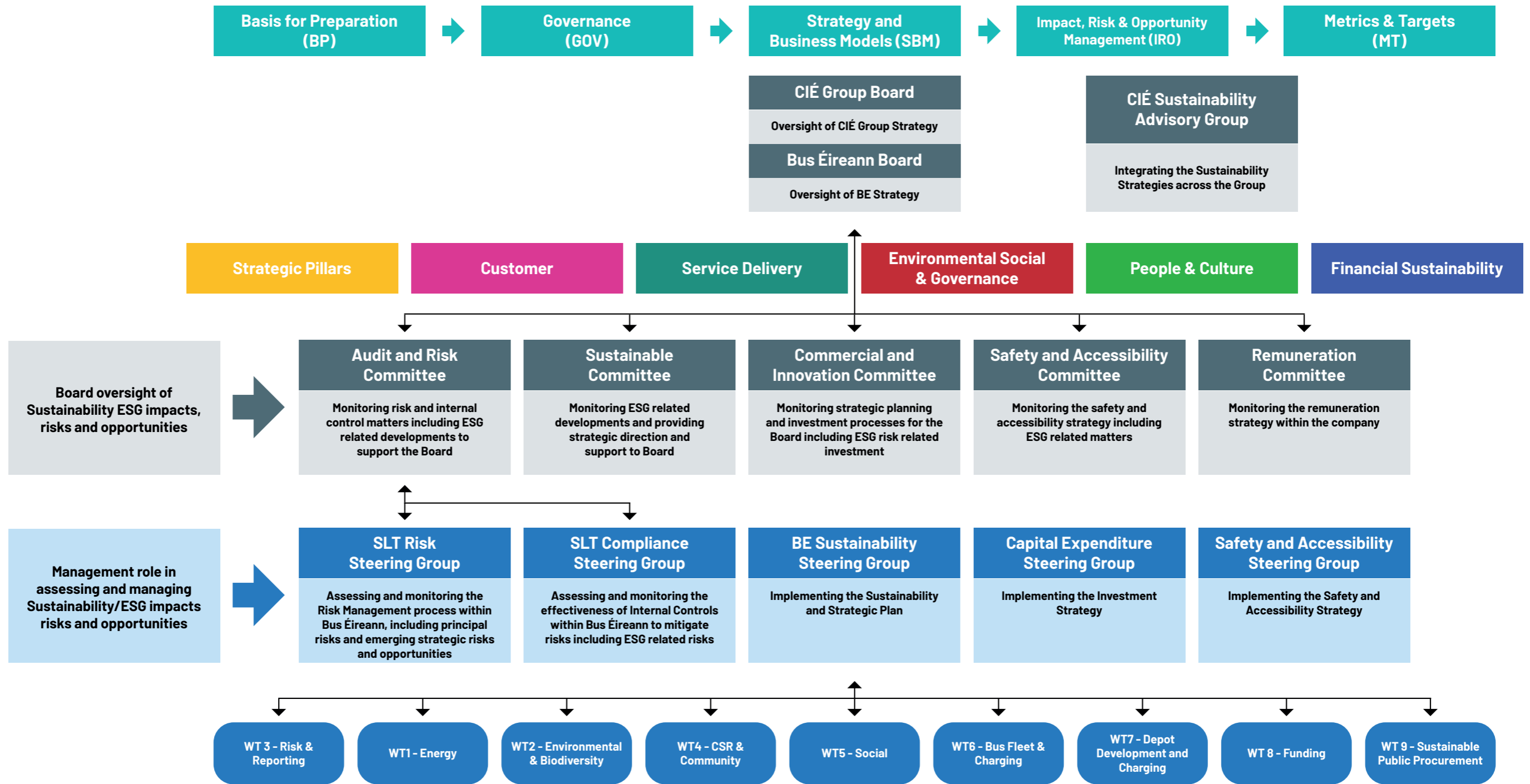
**Bus Éireann ensures that the Board, the Board Sub Committees and senior management are provided with the relevant information on sustainability matters as follows:**

- Governance and reporting process in line with the Code of Practice for the Governance of State Bodies
- Board receipt of regular **Sustainability reports**.
- Board Receipt of regular **risk reporting** (Board, ARC and Sustainability Committee) on principal and emerging strategic risks including Sustainability ESG impacts, risks and opportunities.
- Report on Sustainability Risks provided on a quarterly basis to the Board.

### 3.2.3 - Integration of sustainability-related performance in incentive schemes (GOV-3)

Bus Éireann deploys a performance related incentive scheme called GPS which is linked to the achievement of the strategic objectives set out in its strategic plan (Horizon 2028). As Sustainability ESG is called out as a separate pillar in the strategic plan, sustainability related performance is specifically identified in its performance incentive scheme.

▼ Figure 7: Sustainability ESG Governance Structure – Bus Éireann 2023



### 3.3 – Statement on Sustainability Due Diligence (GOV-4)

The objective of this statement is to facilitate an understanding of Bus Éireann’s due diligence processes with regard to Sustainability ESG matters, in terms of how we identify, prevent, mitigate and account for how we address the actual and potential negative impacts on the environment and people connected with the company. The due diligence processes adopted in Bus Éireann are in line with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises which is outlined in Figure 8 below.

▼ Figure 8: OECD Guidelines on Responsible Business Conduct – Process and Supporting Measures

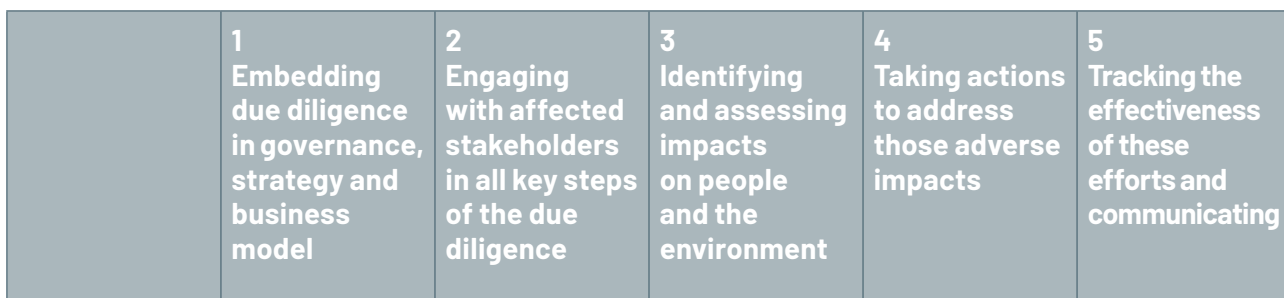


In line with evolving CSRD/ESRS requirements, Bus Éireann is adapting its approach to undertaking sustainability due diligence through 2024, working with its suppliers and stakeholders to better understand the negative aspects of its business on the environment and people.

Figure 9 maps and summarises the processes being utilised in Bus Éireann at present, which are evolving in line with CSRD requirements. The sections which follow describe the approach to sustainability due diligence in Bus Éireann in CSRD/ESRS required format in terms of:

- **Embedding due diligence in Governance, Strategy and Business model:** aligned to OECD Guidelines – Step 1 – Embed responsible business conduct into policies and management systems.
- **Engaging with affected stakeholders in all key steps of the due diligence:** aligned to OECD elements of Step 1 – Embed responsible business conduct into policies and management systems, and Step 6 – Provide for or cooperate in re-mediation when appropriate.
- **Identifying and assessing adverse impacts on people and the environment:** aligned to OECD guidelines Step 2 – Identify and assess adverse impacts in operations, supply chain and business relationships.
- **Taking actions to address those adverse impacts:** aligned to OECD Guidelines Step 3 – Cease, prevent or mitigate adverse impacts.
- **Tracking the effectiveness of these efforts and communicating:** aligned to OECD Guidelines Step 4 – Track implementation and results and Step 5 – Communicate how impacts are addressed.

▼ **Figure 9:** Sustainability Due Diligence Process Map for Bus Éireann



<b>OECD/CSR Guidelines</b>	<b>Adopt a due diligence policy that outlines the company's approach to due diligence and a code of conduct. Update these annually and integrate in corporate policies.</b>	<b>Ensure that the interests and views of stakeholders are taken into account when formulating strategic and transition plans. Establish a complaints procedure to enable effected persons and organisations to submit complaints.</b>	<b>Identify actual and potential adverse human rights and environmental impacts arising from their operations, subsidiaries and direct and indirect business relationships within their value chain</b>	<b>Prevent or mitigate potential adverse impacts, and end or minimise real adverse impacts. Develop and implement a prevention action plan, seek contractual assurances from business partners, make necessary investments and support SMEs,</b>	<b>Conduct periodic assessments of the implementation and effectiveness of the due diligence measures. Communicate relevant due diligence information via their annual reports under the CSRD's requirements.</b>
<b>Current Approach in Bus Éireann</b>	Strategic Plan and Sustainability Strategy Governance policies and procedures Codes of Conduct for staff and board members Fraud Policy Compliance Manuals Stakeholder and supplier engagement Green procurement policy	Stakeholder consultation process Complaints procedure for customers Protected disclosures policies and procedures	Strategic planning – national policy context Double Materiality Assessment Risk Management IRO assessment by product Procurement market consultation	Sustainability Strategy Green procurement strategy Procurement policies and systems Risk management and internal controls Investment in sustainability technology and systems	KPI Report and updates to Board and Sustainability Committee Sustainability strategy updates Annual Policy context updates Annual double materiality Assessment process Annual review of internal control Internal audit reports to ARC Sustainability Annual Report
<b>Priorities for improvement in 2024</b>	Formulate/adopt a responsible business conduct policy. Formulate an annual integrated approach to sustainability due diligence across the company. Ensure resources, controls and systems are in place to monitor implementation of policy (own operations and value chain). Update codes of conduct and grievance mechanisms to reflect the responsible business conduct policy. Update compliance manual for staff Guidance document for suppliers on responsible business conduct	Revised stakeholder consultation to verify double materiality assessment. Update policies and procedures to reflect due diligence requirements.	Undertake value chain mapping process. Assess whether there are any adverse human rights and environmental impacts not currently considered. Undertake scenario analysis based on BE footprint. Undertake risk assessments and double materiality assessments.	Closer relationships with suppliers on sustainability matters Adopt a supplier partnership and support programme for SMEs Green bonds approach? Terminate business relationships where due diligence and sustainability principles are not adhered to	Specific KPIs for due diligence QA Review - COSO ESG principles Risk focus on $\backslash \mathrm{KRI} / \backslash \mathrm{KCI} \backslash$ process and action plans Agree Annual due diligence plan with Board Implement best practice programme Sustainability Statement and due Diligence Statement Due Diligence section on website



### 3.3.1 – Embedding Due Diligence in Governance, Strategy and Business model

This section aligns to OECD guidelines process – Step 1 – Embed responsible business conduct into policies and management systems. The section is also aligned to the following from an ESRS perspective through the Sustainability Statement:

- **ESRS 2 Gov-2:**  
Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies.
- **ESRS 2 GOV-3:**  
Integration of sustainability-related performance in incentive schemes.
- **ESRS 2 – SBM-3:**  
Material impacts, risks and opportunities and their interaction with strategy and business model.

Bus Éireann is formulating a due diligence policy for adoption that outlines the company’s approach to due diligence and a code of conduct. This policy will be updated annually and integrated into the relevant cross cutting corporate policies.

#### Current Approach

- Strategic Plan and Sustainability Strategy
- Governance policies and procedures
- Codes of Conduct for staff and board members
- Fraud Policy
- Compliance Manuals
- Stakeholder and supplier engagement
- Green procurement policy

#### Priorities for 2024

- Formulate and adopt a responsible business conduct policy in line with the Bus Éireann Code of Conduct for Employees and the Code of Conduct for Directors.
- Formulate an annual integrated approach to sustainability due diligence across the company.
- Ensure resources, controls and systems are in place to monitor implementation of policy (own operations and value chain).
- Update codes of conduct and grievance mechanisms to reflect the responsible business conduct policy.
- Update compliance manual for staff
- Guidance document for suppliers on responsible business conduct



### 3.3.2 – Engaging with affected stakeholders in all key steps of the due diligence

This section aligns to OECD elements of Step 1 – Embed responsible business conduct into policies and management systems, and Step 6 – Provide for or cooperate in re-mediation when appropriate. The section is also aligned to the following from an ESRS perspective through the Sustainability Statement:

- ESRS 2 – GOV-2
- ESRS 2 – SBM-2: Interests and views of stakeholders
- ESRS 2 – IRO-1
- ESRS 2 – DC-P
- Topical ESRS – reflecting the different stages and purposes of stakeholder engagement throughout the sustainability due diligence process.

#### 3.3.2.1 – Stakeholder Engagement

As part of its due diligence process Bus Éireann endeavours to ensure that the interests and views of stakeholders are taken into account when devising its strategic and business plans and building supplier partnerships through the value chain.

##### Current Approach:

- Stakeholder engagement and dialogue
- Business Working Responsibly (BWR)/Business in the Community Ireland (BITCI) participation and other stakeholder partnerships
- Partnerships and supplier engagement
- National Stakeholder Policy Context
- Priorities for 2024:
- Best Practice/Benchmarking process
- Stakeholder consultation on double materiality

#### 3.3.2.2 – Re-mediation/Complaints

Bus Éireann has an established complaints procedure to enable effected persons to submit complaints and works with its suppliers and business partners in relation to real or potential adverse impacts on the environment and people.

##### Current Approach:

- Complaints procedure for customers and members of the public
- Protected disclosures policies and procedures

##### Priorities for 2024:

- Update policies and procedures to reflect due diligence requirements.

### 3.3.3 - Identifying and assessing adverse impacts on people and the environment

**This section aligns with OECD guidelines Step 2 – Identify and assess adverse impacts in operations, supply chain and business relationships. The section is also aligned to the following from an ESRS perspective through the Sustainability Statement:**

- ESRS 2 IRO-1: including Application Requirements related to specific sustainability matters in relevant ESRS
- ESRS 2 SBM-3

Bus Éireann works closely with its stakeholders to identify and assess actual and potential adverse human rights and environmental impacts arising from their operations, subsidiaries and direct and indirect business relationships within the value chain.

**Current Approach:**

- Strategic planning – national stakeholder policy context
- Double Materiality Assessment
- IRO assessment by product
- Procurement market consultation
- Risk Management Framework and risk registers

**Priorities for 2024:**

- Undertake value chain mapping process.
- Assess whether there are any adverse human rights and environmental impacts not currently considered.
- Undertake scenario analysis based on Bus Éireann footprint.
- Undertake risk assessments and double materiality assessments.

### 3.3.4 - Taking actions to address those adverse impacts

This section aligns to OECD Guidelines - Step 3 – Cease, prevent or mitigate adverse impacts. The section is also aligned to the following from an ESRS perspective through the Sustainability Statement:

- ESRS2 – Disclosure Content – Actions (DC-A).
- Topical ESRS: reflecting the range of actions, including transition plans through which impacts are addressed.

Through the strategic planning process and through the implementation of an effective system of internal control, Bus Éireann endeavours to prevent or mitigate potential adverse impacts, and end or minimise real adverse impacts. Bus Éireann has developed and is implementing a prevention action plan, it seeks contractual assurances from business partners, it makes necessary investments and support smaller business partners and suppliers, and if required it will terminate business relationships that are not compliant with the prevention action plan.

**Current Approach:**

- Sustainability Strategy.
- Green procurement strategy.
- Procurement policies and systems.
- Risk management and internal controls.
- Investment in sustainability technology and systems.

**Priorities for 2024:**

- Closer relationships with suppliers on sustainability matters.
- Adopt a supplier partnership and support programme for SMEs.
- Grants investment including the Green bonds approach.
- Terminate business relationships where due diligence and sustainability principles are not adhered to.

### 3.3.5 - Tracking the effectiveness of these efforts and communicating

This section aligns to OECD Guidelines Step 4 - Track implementation and results and Step 5 - Communicate how impacts are addressed. The section is also aligned to the following from an ESRS perspective through the Sustainability Statement:

- ESRS 2 DC-M.
- ESRS 2 DC-T.
- Topical ESRS: regarding performance metrics and targets.

#### 3.3.5.1 - Track Due Diligence implementation and Results in Bus Éireann

**Through its compliance assurance process, Bus Éireann conducts periodic assessments of the implementation and effectiveness of the due diligence measures at second line of defence and reports progress to its Board. The Bus Éireann Board and Sustainability Committee also receive periodic sustainability KPI reports.**

#### Current Approach:

- KPI Report and updates to Board and Sustainability Committee
- Sustainability strategy updates
- Annual Policy context updates
- Annual double materiality process
- Annual review of effectiveness of internal control
- Internal audit reports to ARC
- Integrated ISO Systems (Energy and Environment) Annual Management Review

#### Priorities for 2024:

- Prepare specific KPIs for due diligence.
- QA Review in line with the Committee of Sponsoring Organisations of the Treadway Commission (COSO) ESG principles
- In risk management, greater focus on KRI/KCI process, and action plans
- Agree Annual due diligence plan with Board
- Implement a revised Sustainability best practice programme



### 3.3.5.2 – Communication of Due Diligence in Bus Éireann

Bus Éireann communicates relevant due diligence information via their annual reports under the CSRD's requirements. The information is available in its Sustainability Annual Report and will be made available as a suite of reports on its website.

#### Current Approach:

- Sustainability Annual Report
- Annual Report
- Direct internal communication to employees
- Priorities for 2024:
- Initial sustainability Statement and due Diligence Statement
- Section on due diligence in Annual Report

## 3.4 – Risk Management and internal controls over sustainability reporting (GOV-5)

### 3.4.1 – Sustainability ESG Risks identified

The Sustainability ESG risks identified in 2023 include:

- **Corporate Enterprise Risks** (including climate risks) are categorised as follows: Strategic, Financial, Compliance, Operational /Systems/Internal Controls, Hazard/Safety and Reputation.
- Climate/ESG Risks can relate to each category and can be sub-categorised as follows:
  - **Physical Risks** related to the physical impacts of climate change- Chronic and Acute.
  - **Transition risks** to a low carbon business model – Policy and Legal/Regulatory, Technology, Market, Reputational etc.
- Climate related/ESG impact, risks and opportunities are assessed within **strategic planning process**.
- Climate related/ESG opportunities relate to the development of **carbon neutral/low carbon product service offerings** and operational and **restructuring transformation**.
- Investment strategy aligned to the **Public Spending Code**.

### 3.4.2 – Impact on business, strategy and financial planning

- Particular focus on risks that have a material strategic and financial impact on the business, including climate-related/ESG risks.
- **Defined risk assessment process** to assess the inherent risk rating, and the controls/actions in place to mitigate the risk to within company risk appetite.
- **Investment strategy** closely linked to Ireland's Project Ireland 2040 and the Climate Action Fund.

### 3.4.3 - Resilience

- **Safety management system combined with risk management process** to deal with climate related service disruption (Flooding and Severe weather events).
- **Safety management system** in place at first line of defence backed up with policies and procedures, in line with requirements of National Emergency Co-Ordination Group and DoT Climate Change Sectoral Adaptation Plan.
- Resilient in particular to short and medium term impacts of climate related risk, including risk models and vulnerability assessment tools.

### 3.4.4 - Processes for identifying and assessing Sustainability ESG Risk and Opportunities

- The processes for identifying, assessing and managing climate related/ESG risks are **fully integrated** into Bus Éireann's overall risk management system as outlined in the company's Risk Management Framework
- Separately called out in Risk Reports to ARC, Board and Senior Executive meetings through **principal risks and emerging strategic risks**.
- Process outlined in Bus Éireann **Risk Management Framework 2023**, which involves the systematic application of enterprise wide risk management policies, procedures and practices to the activities of communicating, and consulting, establishing the context and assessing, treating, monitoring, reviewing, recording and reporting risks within the company.
- The Framework caters for the unique characteristics of **climate related and Sustainability ESG risks and opportunities** (i.e. Differing impact by location, longer time horizons and effect, Novel and uncertain nature, Changing magnitude and non-linear dynamics, complex relationships and systemic effects).
- Climate related/ESG risk has been consistently tracked since 2019 in line with the Board approved and evolving Sustainability Strategy.

### 3.4.5- Processes for managing Sustainability ESG Risk

- **Risk management and mitigation** is the responsibility of the Heads of Department relying upon the resources of their departments so that all risks originating within, or impacting upon, the department's objectives including climate related/ESG risks and opportunities are identified. Risk ownership is generally aligned with business ownership so the head of that department will own the risk and may delegate a suitable alternative to manage the risk. Risk Owners determine if the risk is at an acceptable level, i.e., if it is within risk appetite. If the risk is not at an acceptable level, it will be identified and recorded with mitigating actions put in place to reduce the level of the risk to an acceptable level.
- Identified risks are added to the Risk Management Information System (RMIS) by the Risk Owner. The Risk and/or Action Owner then determines the impact that each mitigating action will have on the risk. They will assess what impact the mitigating action will have on the likelihood of the risk occurring and the consequence of the risk. Once this has been updated the RMIS automatically calculates what the Residual Risk and Planned Risk rating of the risk is.
- Risk ratings and actions are then reported to the Executive Team, Audit and Risk Committee and the Board so that it can be monitored and reviewed on a periodic basis.

### 3.4.6 - Metrics and targets used by Bus Éireann to assess and manage Sustainability ESG Risk

- **36 Sustainability/ESG KPIs** linked to Bus Éireann’s sustainability objectives are monitored and tracked on a quarterly basis and reported back to each Sustainability Committee and Board meeting.
- These KPIs are linked to the relevant **Sustainable Development Goals (SDGs)** chosen by the Board in relation to: SDG 13 - Climate - Greenhouse Gas Emissions, Energy and Fleet, SDG 12 - Environment - Responsible consumption and production, SDG 5,8 - People, Decent safe work and Equality, SDG 4,11 - Sustainable Cities/ Communities and Education, SDG 17 - Partnerships.
- Bus Éireann utilises **Key Risk Indicators (KRIs)** and **Key Control Indicators (KCIs)** to assess emerging strategic risks and to evaluate the effectiveness of Internal Controls and actions in place to mitigate all risks including climate-related/ESG risks.
- Scope 1, Scope 2 and increasingly Scope 3 targets are being included in disclosure. The focus in 2023 disclosures is on Scope 1 and 2. Scope 3 emissions are included where possible but the process for identifying scope 3 emissions is evolving through 2024
- Sustainability KPIs include tracking and monitoring on pathway to meeting short, medium and longer term targets.
- Internal Controls and mitigating actions required for planned risk rating on GHG emissions disclosures are monitored for control effectiveness through the RMIS.
- Targets based on:
  - Strategic objectives relating to Sustainability/ESG in Bus Éireann Strategic Plan (Horizon 2028) and Bus Éireann Sustainability Strategy (Driving Change).
  - CAP 2024 Sectoral targets for Transport.

### 3.5 - Strategy and Business Model (SBM)

The objective of this section is to describe the elements of the Bus Éireann strategic plan that relate to Sustainability matters within the business model and through the value chain, how the interests and views of stakeholders are taken into account in the strategic planning process and the outcome of the assessment of material risks and opportunities and the resulting impact on the strategy/business model.

#### 3.5.1 - Market Position, Strategy, Business Models and Value Chain (SBM-1)

This section describes the business model adopted by Bus Éireann for own operations and value chain (Upstream and downstream), the company strategic plan (Horizon 2028 and the company Sustainability Strategy (Driving Change)).

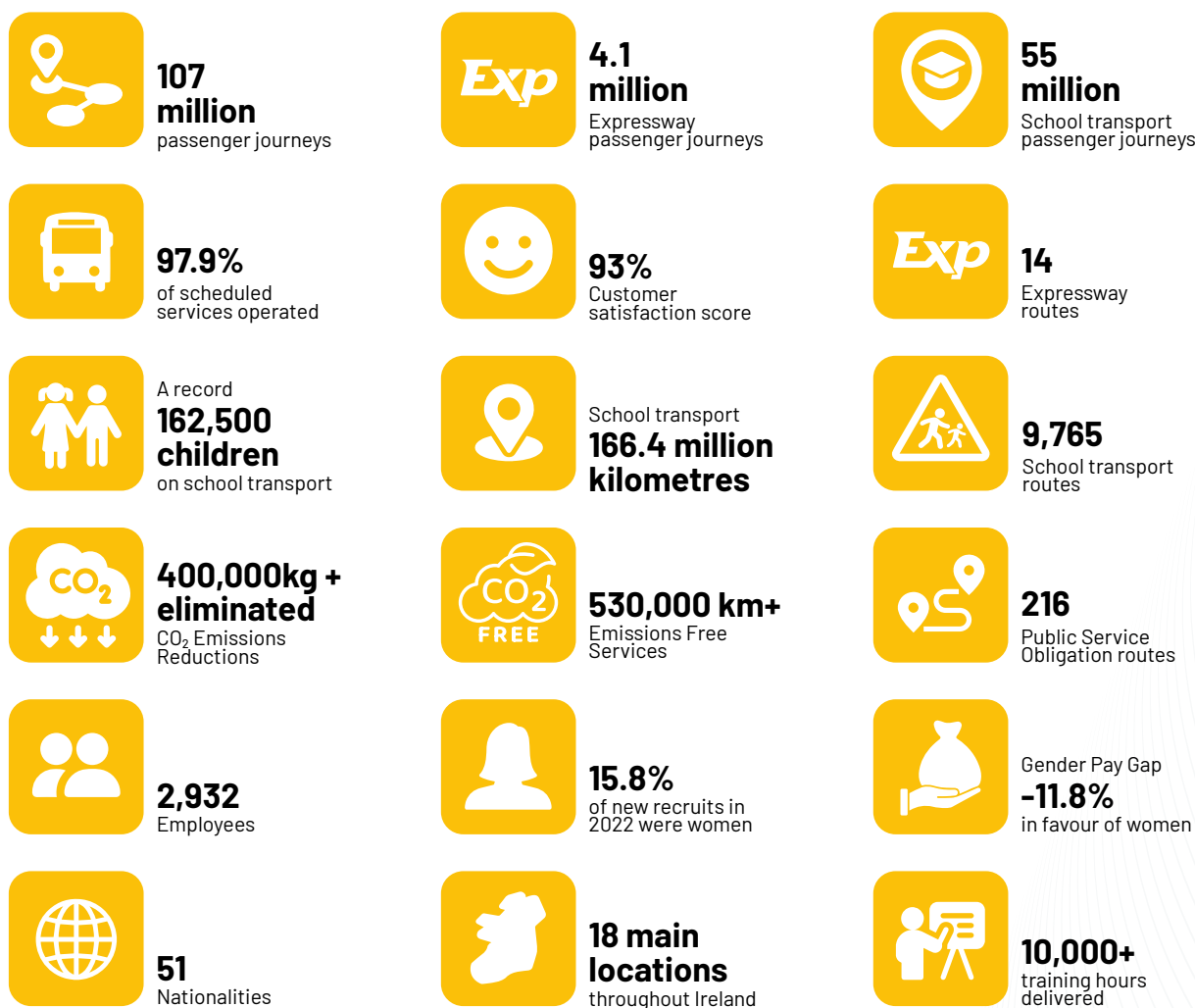
### 3.5.1.1 - Business Model Description

Bus Éireann provides an integrated network of passenger transport services across Ireland serviced by a nation-wide network of bus stations, fleet maintenance depots and employee facilities. It provides passenger transport services in the following market segments:

- PSO Transport Services – Urban, stage carriage and rural services supplied under direct award contract or Bus market opening contract to the NTA
- School Transport Services – provided on a cost recovery basis to the Department of Education
- Commercial Expressway Services and commercial ancillary services

These services are provided through own operations and through sub-contracted service delivery and through a comprehensive network of business relationships and partnerships across the value chain. The value chain is described in more detail in section 2.5. The main source of GHG emissions in the company is in relation to the use of diesel fuel and our transition plan focuses on increased use of electricity as we transition the fleet. GHG emissions are discussed in detail in section 4 on E1 Environment and Climate Change. Figure 10 provides a summary of the main metrics of the company in 2023 (See below - Company stats at a glance). Detail in relation to total revenue and expenditure by product group is included in the Annual Report/Financial Statements 2023 in line with IFRS disclosure requirements.

▼ Figure 10: Company Stats at a glance





3.5.1.2 - Bus Éireann Strategic Plan - Horizon 2028 - Our Vision for Green Growth

Figure 11 summarises the main elements of the Bus Éireann Strategic plan - Horizon 2028. Our strategic plan is built on the requirement for Green growth in order to meet our Climate Action Plan targets for 2030. The main elements are as follows:

▼ Figure 11: Bus Éireann Strategic Plan 2024-2028



In partnership with:



### Section 3

- Our Mission is to sustainably connect people and communities helping to make life better.
- Our vision is to be recognised as global leaders in sustainable public transport, doubling passenger journeys through new journeys, excellence in operations and customer experience and drive our transition to net zero.
- Our values are founded on safety, customer first, collaboration and respect, Forward thinking, performance and Sustainable practice.
- Our Strategic objectives are centred around five strategic pillars:
  - **Customer:** Deliver the best customer experience, influence our stakeholders to invest in and grow sustainable journeys via Bus Éireann
  - **People and Culture:** Engage positively and grow our workforce to build a performance culture that delivers on growing demand for our services and meets future skill needs.
  - **Financial Sustainability:** Secure funding to deliver on contracts and achieve all targets. Maintain growth and transition to new zero while generating sustainable profits for commercial business.
  - **Service delivery:** Deliver zero-fatality services to a level that attracts incentives, not penalties. Optimise best technology and skills to deliver on-time, with the highest levels of reliability.
  - **ESG:** Be on track to achieve 51% reduced emissions by 2030 and net zero by 2050. Deliver against Sustainable Development Goals for greater modal shift and social impact.

The plan includes detailed action plans for each strategic pillar in terms of required output, main actions identified, time-lines and expected deliverables. The plan also includes detailed implementation plans by product (PSO, Expressway, Schools Transport)

#### 3.5.1.3 - Sustainability Related Goals – Bus Éireann Sustainability Strategy

The Bus Éireann Sustainability Strategy – Driving Change 2024–2030 was approved by Board on the 2nd February 2024. It is aligned with the company Strategic Plan (Horizon 2028). It builds on the previous sustainability strategy in relation to updated GHG emissions reduction targets and the evolving stakeholder expectations and priorities and the evolving demand for sustainable transport from consumers and end-users within the communities that Bus Éireann operates.

In tandem with an expansion in services, is our planned de-carbonisation programme which aims by 2030 to halve our greenhouse gas emissions from 2018 levels. By 2040, we aim to be a Net Zero carbon company for our Scope 1 and Scope 2 emissions. We are currently undertaking a programme to measure our Scope 3 emissions with a goal to be fully Net Zero by 2050 at the latest.

The sustainability vision and goals are aligned with ESRS general and topical standards and the UN Sustainable Development Goals (SDGs) and are illustrated in figure 12. Bus Éireann’s main sustainability objectives are as follows:

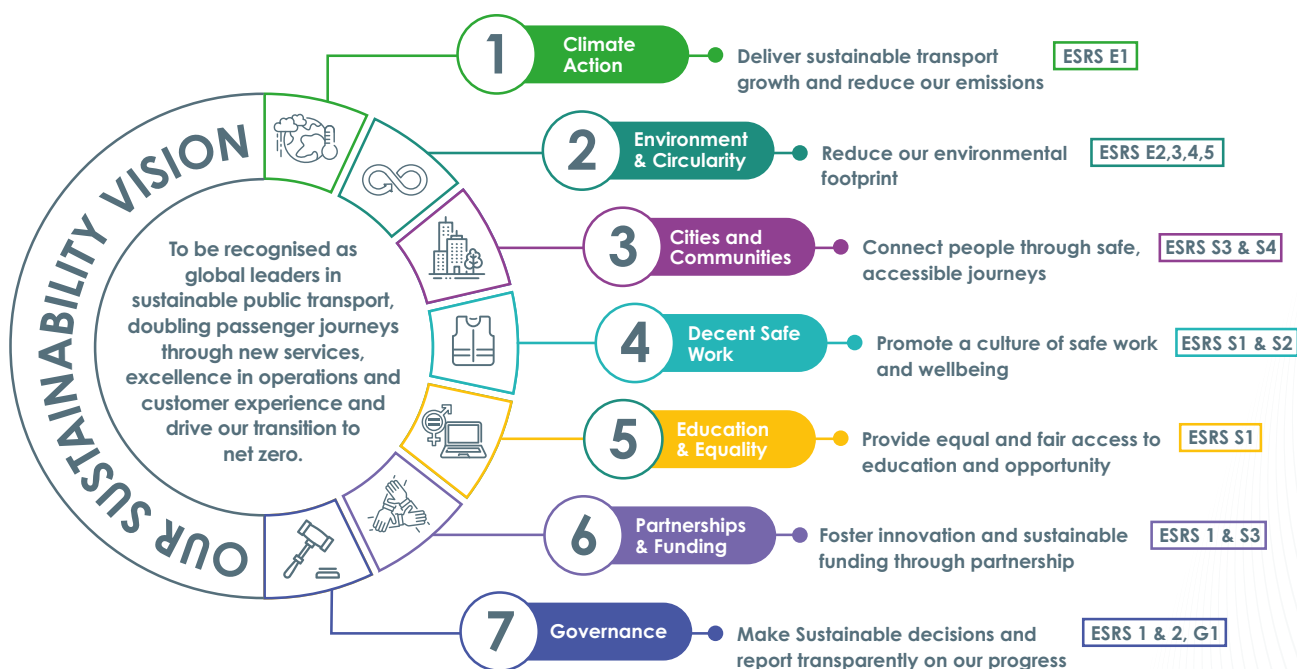
- **Climate Action:**  
Deliver sustainable transport growth and reduce our emissions.
- **Environment and Circularity:**  
Reduce our environmental footprint.
- **Cities and Communities:**  
Connect people through safe accessible journeys.
- **Decent, Safe Work:**  
Promote a culture of safe work and well-being.
- **Education and Equality:**  
Provide equal and fair access to education and opportunity.
- **Partnerships and Funding:**  
Foster innovation and sustainable funding through partnership
- **Governance:**  
Make sustainable decisions and report transparently on our progress

Each sustainability objective has a roadmap for priority actions over the period of the plan.

The values of the company are established on a basis of sustainability in terms of safety, customers first, collaboration and respect, performance, forward thinking, and sustainable practice. Sustainable practice means that Bus Éireann embodies sustainability, leading the charge in sustainable public transport, zero emissions fuels, social impact, and governance excellence. We play a pivotal role in Ireland’s commitment to meeting climate targets and delivering against the UN Sustainable Development Goals.

The Board and Sustainability Committee receive regular updates on the implementation of the sustainability strategy. Bus Éireann’s strategic plan ensures that Sustainability ESG matters are integrated into each product and function with Bus Éireann. The strategic plan includes detailed action plans by strategic objective and for each product area (PSO Services, STS Services, Expressway) and the value chains that exist by product. The Sustainability Activity Plan includes detailed actions for market focus alignment, market focus customisation, funding and resourcing, organisation design and effectiveness, sustainability excellence, and decision making and influence. The strategic plan was detailed in the previous section. Relationships with stakeholders is detailed in the next section. Sustainability risks are reviewed on a quarterly basis by the Board.

▼ **Figure 12:** Sustainability Strategy Goals



### 3.5.1.4 – Sustainability Strategy – Highlights in 2023

#### Fleet

**Under Ireland’s National Sustainable Mobility Policy, the NTA and Bus Éireann plan to deliver a 100% zero emissions urban fleet by 2034 and a town and rural service emission free fleet by 2036. In addition, we are targeting half of our overall fleet to be zero emissions and all diesel vehicles will be at least Euro VI engine emission standard by 2030.**

While these are demanding targets, progress was made in 2023 to improve our fleet profile. During the year, we took delivery of 57 new fleet with the support of the NTA.

This number included 11 battery electric vehicles (EV) for Athlone, where in January 2023 we launched Ireland’s first all-electric, zero tailpipe bus service, following a period of extensive preparation. The service completed 530,000 emission-free kilometres, eliminating over 400,000kg of tailpipe CO2 emissions compared to the previously used diesel engine vehicles. The response of the local community to the new services was hugely encouraging, with passenger growth of 25% during the year.

The new Athlone bus fleet is composed entirely of Enviro200 EV single-deck battery-electric buses supplied by British bus manufacturer Alexander Dennis, which are also in use in a number of major cities in the United Kingdom.

The many learnings from the successful launch and operation of the service in Athlone are being applied ahead of the wider launch of EV services in Limerick, Galway, Cork and other regional cities and towns from 2024 onwards. This will include 34 new EV zero emission buses in Limerick, the first regional city in Ireland to introduce fully electric buses which will deliver an estimated 1.9 million emission free kilometres in a full year of operation.

At the end of 2023, zero emission buses comprised 1.2% of Bus Éireann’s fleet, rising to 7.6% at the beginning of 2025. In 2023, 82% of our service fleet (excluding our school fleet) was at the Euro VI cleaner engine standard. Our fleet (excluding our school fleet) now has 607 Euro VI buses, up from 403 in 2021, while the number of pre-Euro VI buses has declined from 373 to 157 over the same period.

Notwithstanding this progress, significant challenges remain in relation to heavier coach vehicle conversion, particularly around the funding of the transition of our schools and Expressway fleets to de-carbonised and low carbon alternatives.

Looking to ways to reduce our carbon footprint, B7 biofuel was used across all fleet in 2023 for the first time, while a tender was awarded for HVO biofuel pilot deployment which is planned for Ballina. Our hydrogen 3-bus trial continued, while two alternative fuel partnerships were developed to capture learnings on new fuel types.

#### Property

**In 2023, Bus Éireann was engaged in extensive efforts to de-carbonise and improve our property portfolio to facilitate the electrical charging of our fleet.**

Significant projects have been ongoing at our Roxboro depot in Limerick including construction works on the EV upgrade to enable a full city fleet conversion and operation, and which involved a major power upgrade with ESB Networks. Detailed design work was also carried out last year on a Phase 2 development, which will include expansion of the site and the second stage of the EV readiness works.



Our redevelopment of Limerick Colbert bus station was substantially completed during the year in what was the most significant new bus station project in the history of Bus Éireann.



In Galway, a development tender was awarded for the Ceannt bus and rail station, with construction due to commence in February 2024 and completion in 2025. In Cork, planning permission was granted by Cork City Council in 2023 for the provision of a new temporary second depot at Tivoli. While elsewhere, initial design phases were completed for town services conversion to EV at Dundalk, Navan and Sligo.

### 3.5.2 - Interests and Views of Stakeholders (SBM-2)

**Collaboration is at the heart of climate action and sustainability. To help us deliver our services to the highest levels requires us to build and maintain complex sets of relationships both internal and external. Stakeholder engagement is consequently a central part of Bus Éireann's business, and crucial to its long-term sustainability. A Stakeholder Engagement Policy is utilised by the Senior Leadership Team with the support of senior managers at central and regional/local level. The Board has responsibility for overseeing company-wide compliance with this policy. The process of stakeholder engagement is also referenced in the section dealing with Double materiality assessment.**

Bus Éireann ensures that the interests and views of stakeholders are taken into account at various stages of undertaking its business activity as follows:

- **Strategic Planning and Sustainable Funding:** The Bus Éireann strategy is founded on close communication and dialogue with its key governmental stakeholders, in particular the clarification of material priorities articulated in the Shareholder Letter of Expectation, national policy Statements of Strategy, the Climate Action plan, the Public Spending Code and the Code of Practice for the Governance of State Bodies. The strategic plan is discussed with the DoT, DoE, NTA, CIÉ, NewERA and other relevant stakeholders prior to being approved by the Bus Éireann Board. A similar process is undertaken prior to the approval of the rolling five-year business and financial plan.
- **Stakeholders in the Community:** Bus Éireann has deep links and engagement with community stakeholders in which it operates, at both a national and local level. It is also a member of Business in the Community Ireland (BITCI) and has attained the Business Working Responsibly (BWR) mark.
- **Stakeholder Partnerships:** Bus Éireann works closely with sustainability partners as part of a collective response to deliver effective solutions. The partnership network includes CIÉ, Irish Rail, Dublin Bus, the SEAI, the EPA, the Road Safety Authority, Local authorities, Skillnet Ireland, UITP Europe and Elevate.
- **Employees:** We work closely with our employees to develop sustainable practice in particular in relation to the social material matters identified in ESRS S1 and ESRS S2, including the employee engagement plan, the employee portal and feedback via the training programme.
- **Consumers and End users:** We work closely with our service consumers/end users to develop a more sustainable and customer responsive public transport network, in particular in relation to the material matters identified in ESRS S5, including CSAT surveys which include environmental/sustainability questions and scope for customer feedback.
- **Benchmarking/Sustainable Best Practice partnerships:** We are evolving our approach to identifying best practice in sustainable practice with our partners and stakeholders and identifying innovative solutions. The approach is identified in the company Strategic Plan (see figure 13)

▼ **Figure 13:** Identifying and Achieving Best Practice in Sustainable Practice: Partnership Approach

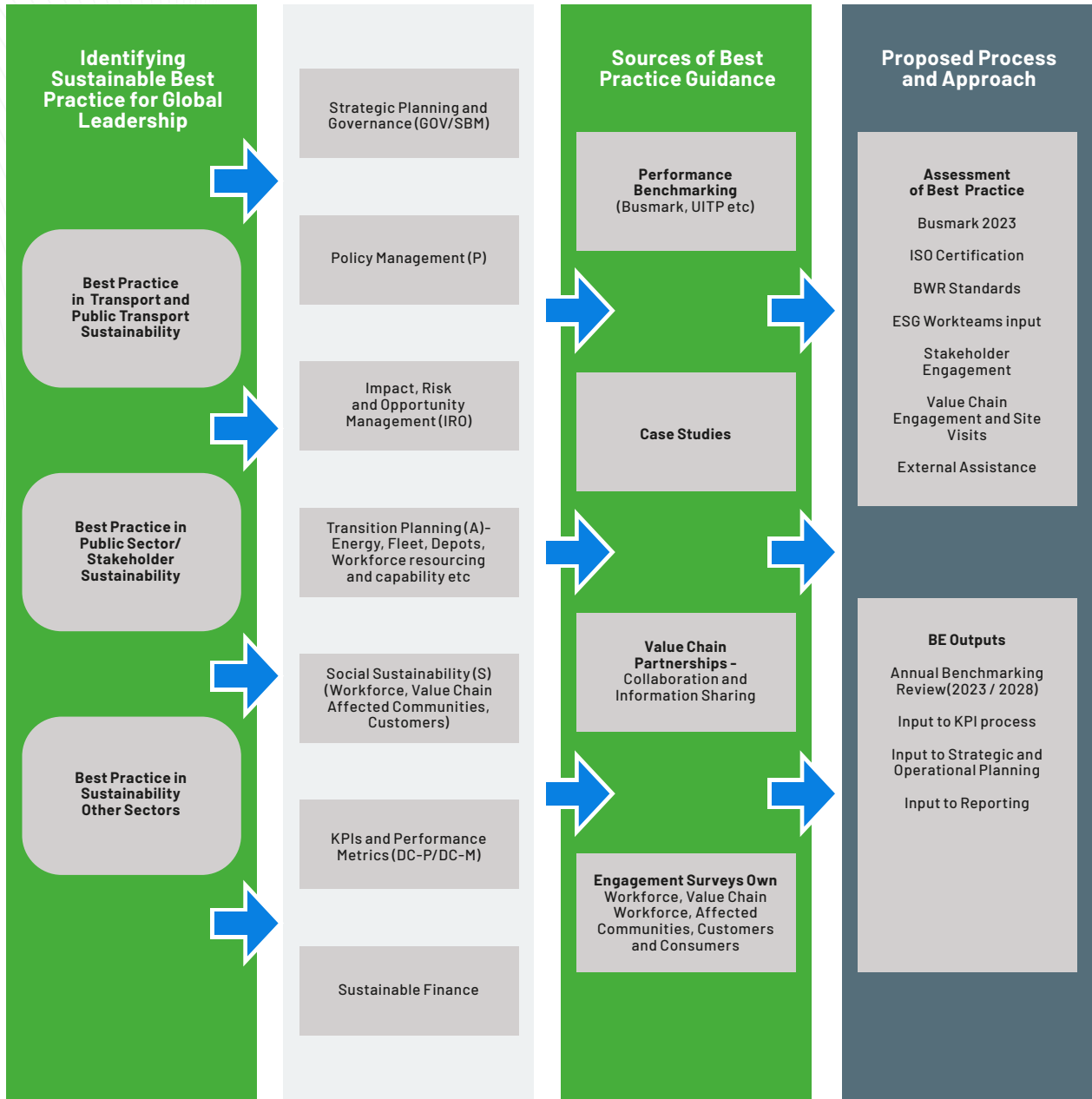


Table 2 below describes the main stakeholder categories, the main methods of engagement and the approach to monitoring engagement effectiveness.

▼ **Table 2** – Stakeholder Engagement 2023

Stakeholder	Description of Engagement	Monitoring
<b>Regulatory Stakeholders/ Shareholder</b>	<p>Department of Transport – shareholder, policy setting</p> <p>National Transport Authority – Transport Regulator, Contractual compliance, PT Policy implementation, accessibility</p> <p>Local authorities – planning and infrastructure</p> <p>Health and Safety Authority – workplace H&amp;S compliance</p> <p>ESB Networks – power supply to depots</p> <p>Road Safety Authority – road safety policy, fleet and driver hours compliance</p>	<p>Formal compliance reporting</p> <p>External and Internal Auditing</p> <p>Site Inspections</p> <p>Public consultation submissions</p> <p>Code of Practice Compliance Checklist</p>
<b>Employees</b>	<p>Annual “Have your Say” surveys.</p> <p>Growth Performance Success (GPS) performance review and incentive scheme</p> <p>D&amp;I Champions</p> <p>Health and Well-being Programme</p> <p>Safety Council Meetings</p> <p>BE Online social media platform.</p> <p>Go the Extra Mile (GEM) Awards and Employee recognition.</p> <p>Annual Strategy Days</p> <p>Annual Safety Conference</p>	<p>Employee survey results are monitored and associated KPIs are published and reported to the Board annually.</p> <p>CEO monthly business updates</p>
<b>Funders/ Investors</b>	<p>NTA – Public Service Contracts and Fleet, and EV Depot development</p> <p>CIÉ/Bus Éireann – Commercial fleet equipment and properties, sustainability fund</p> <p>Department of Education – School Transport</p> <p>SEAI – project grants, buildings improvement</p>	<p>Period PSO Performance Reporting</p> <p>Public Spending Code quality assurance process</p> <p>Stakeholder engagement</p> <p>Schools Transport Scheme period reporting</p> <p>Climate Action Framework – CSS Reporting (Bi-annual)</p>
<b>Communities</b>	<p>Direct partnerships and community initiatives</p> <p>Fundraising events</p> <p>Collaboration with Community based organisations</p>	<p>Community partnership tracked through sustainability KPIs reporting</p> <p>Reprtrak reporting</p> <p>BWR/BITCI participation and reporting</p>
<b>Consumers and End Users</b>	<p>CSAT Customer Surveys</p> <p>Customer facing touch points at stations and bus stops.</p> <p>Bus Éireann Website</p> <p>Bus Éireann customer support phone line/email contact</p> <p>Reprtrak Corporate Reputation surveys</p> <p>Delight the Customer days – one to one feedback.</p> <p>Bus Éireann Twitter feed, Facebook and affiliated social media sites</p> <p>Arrangement of special travel facilities through travel assistance executives</p>	<p>Results of CSAT surveys monitored and reviewed by the Board on quarterly basis</p> <p>Results communicated to the wider organisation through internal business reports and published on our internal social channels.</p> <p>Customer-related priorities and objectives are continuously developed, agreed, executed and reviewed.</p> <p>NTA Independent Assessment</p>
<b>Value Chain and Supplier Chain</b>	<p>Meet the supplier events and briefings.</p> <p>Contract management review meetings</p> <p>Site based meetings</p>	<p>Number of suppliers/vendors are tracked.</p> <p>Capital spend on supply and services is reported through CDP.</p> <p>Green criteria through supply chain tracked</p>

### 3.5.3 – Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

Table 3 below describes the potential impacts, risks and opportunities in its significant sector(s) and their possible relationship to its own business model(s) or value chain. The IRO Assessment described in section 2 (IRO 1) was used as a basis to identify the emerging strategic risks in parallel with the Double Materiality Assessment 2023.

▼ Table 4 – IRO Impact on Bus Éireann Strategic Plan 2023

Strategic Lever	Risks and Opportunities	Detail	Risk Mitigations
<b>Market Focus</b>	Achieving planned growth in passenger numbers – Meeting Stakeholder Expectations	PSO: Growth expectations require growth in Direct Award and tendered contracts through Bus Connects – requires Stakeholder funding and support.  Schools: Growth expectations in STS Scheme Review, National sustainable Mobility Plan and Climate Action Plan 2024 requires stakeholder support and funding  Commercial/Expressway: Growth in the interregional bus market requires fair and balanced competitive policy and support for DSP travel	Adopt funded and supported transition plans for PSO, Schools and Expressway  Ensure stakeholder clarity and support.  Maintain STS Scheme Review engagement.  Actively support contractor for market supply initiatives
	Bid Competitiveness – PSO Services	PSO Market Opening – Increased focus on efficiency and effectiveness to survive in an increasingly competitive environment	Ensure excellent contact delivery.  Develop experienced bidding team.  Develop implementation team.  Maintain Stakeholder engagement
<b>Sustainability Excellence</b>	Pathway to Net Zero	Sustainable Practice is a new company value.  Pathway to net zero requires enhanced de-carbonisation and project management skills.  Transition plans require significant transformation of fleet, depots, energy systems and technology.  Pathway requires transition in relation to scope 1, 2 and 3	Implement Sustainability Strategy Roadmap including energy policy.  Utilise Gap to target model.  Ensure adequate Bus and Coach fleet transition plan.  Dialogue with DoE – schools bus fleet and scope 3 on contractor fleet in the value chain.  Maintain ISO certification in energy management (50001) and environmental management (14001)  Win support for emissions credit for growth
<b>Decision-making and Influence</b>	Alignment on Schools and Expressway Fleet replacement	Pathway to Net zero requires supportive policies, support and guidance in Schools Transport and commercial interregional services.  Interregional services require a realistic technology solution (Electric or Hydrogen) and this requires stakeholder and value chain focus.	Ensure DoE regular engagement.  Explore funding pathways explored with CIÉ, NewERA and external funding sources.  Develop revised Expressway fleet replacement programme



<b>Funding and Resourcing</b>	Financial Sustainability	<p>Transition plans requires sufficient and timely funding for both capital and operational expenditure. Risk of delay in capital funding from the NTA</p> <p>Review accuracy of cost allocations across products</p> <p>Penalty exposure requires renewed focus on operational delivery.</p> <p>Sustainable competitiveness requires renewed emphasis on efficiency programmes.</p> <p>Risk of increased employee pay demands in inflationary environment</p>	<p>Actively engage with NTA and DoT on funding</p> <p>Deploy punctuality improvement plans to minimise penalty exposure.</p> <p>Implement Expressway strategy.</p> <p>Review product cost allocation</p> <p>Ensure new pay agreement for 2025 and beyond is competitive</p>
<b>Organisation Design and Effectiveness</b>	Organisational Capability	<p>Growth of passenger transport requires market supply of all staff and grades (internal and external)</p> <p>Transition plans require significant technology programmes and support structures.</p> <p>Data management and GDPR compliance critical in new landscape</p>	<p>Develop accelerated recruitment programmes.</p> <p>Deploy enhanced Training programmes.</p> <p>New skills to support delivery and compliance.</p> <p>Update GDPR roadmap and develop data strategy</p>

## 3.5.4 – Partnerships and Funding

### 3.5.4.1 - Partnerships

**Bus Éireann is strongly committed to collaboration to help deliver sustainability across the economy and society. We want to be a good corporate citizen who actively engages with a range of stakeholders and partners to build and maintain strong relationships. Such links bring mutual benefits and help deliver progress.**

As a subsidiary of the CIÉ Group, we actively engage with the Holding company, in addition to the other group subsidiary companies, Dublin Bus and Iarnród Éireann, in a formal steering group committee. This committee was established to help co-ordinate efforts among the four companies to make progress on the sustainability agenda including sustainable transport, climate and environmental action, green procurement and ESG.

We collaborate with a range of partners and have forged close relationships with key stakeholders such as the Department of Transport, including through our membership of the Energy Steering Committee. We work very closely with the Department of Education on the School Transport Scheme, which carried more pupils than ever before in 2023.

Bus Éireann also works closely with the NTA, the industry regulator, as we work to implement the Connecting Ireland and Bus Connects initiatives to enhance regional and urban connectivity, in addition to delivering on the National Sustainable Mobility Policy.

In delivering a transformation of our business over the coming decades, we will do so in partnership with all relevant stakeholders including the trade union organisations, Department of Environment, Climate and Communications, the Sustainable Energy Authority of Ireland, the Environmental Protection Agency, the Road Safety Authority and local authorities. Other key partners include Business in the Community Ireland, Elevate, ESB Networks, Skillnet Ireland and Zevi.

We greatly value our employee representative bodies, our Disability User Group, and the range of community groups and public organisations that help us to deliver our services safely. We are grateful for the close co-operation we receive from An Garda Síochána. Other stakeholders include special interest segments such as advocacy groups, third-level institutions, Free Travel Pass and disability access.

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**As we move to de-carbonise our fleet, we are developing new partnerships from a technical perspective, such as our hydrogen 3-bus trial which continued in 2023 and two alternative fuel partnerships which were developed during the year to capture learnings on new fuel types.**

Finally, in 2023 we deepened the way we work with our suppliers including further steps towards green procurement as we build a sustainable business.

#### 3.5.4.2 - Funding

**Bus Éireann works closely with the NTA to secure funding under the public service contract, and for fleet and EV depot development. Under Ireland's National Sustainable Mobility Policy, the NTA and Bus Éireann plan to deliver a 100% zero emissions urban fleet by 2034 and a town and rural service emission free fleet by 2036.**

Further engagement with the NTA and with vehicle manufacturers is required to identify de-carbonisation transition pathways where diesel alternatives are currently not available for larger coach vehicles.

We also engage with CIÉ in relation to our commercial fleet, equipment and properties, including funding from the group's sustainability fund.

Bus Éireann was proud to carry a record number of school pupils on the School Transport Scheme in 2023, which is funded by the Department of Education.

The company continues to actively seek new green funding and green grant streams and work closely with State agencies such as NewERA and others to access funding for fleet and buildings transition. Funding has also been secured from the SEAI in relation to project grants and buildings improvement.

## 3.6 – Impact, Risk and Opportunity Assessment (IRO)

This section describes the approach that Bus Éireann adopted in 2023 to the identification of material impacts, risks and opportunities in line with the requirements of CSRD/ESRS, and the plans for improvement in 2024.

### 3.6.1 - Description of the processes to identify and assess material impacts risks and opportunities (IRO-1)

The process of assessing the Climate related risk exposure of Bus Éireann using the Taskforce on Climate Related Financial Disclosures (TCFD) and COSO guidelines shows that the risk exposure varies by product, with PSO services facing the least longer-term risk exposure compared to Expressway and Schools. Stakeholder input is required to create better clarity and focused investment in order for Bus Éireann to meet its 2030 targets and prepare for zero emissions in the longer term in pursuing climate related opportunities. The TCFD guidelines were used to identify assess and rate each relevant climate related risk and opportunity. The assessment took place at the product level of PSO, Expressway and Schools. The work was completed between March and May of 2023, and coincided with the scenario analysis work being undertaken by EY for the CIÉ Group.

### 3.6.1.1- Background to the IRO Assessment

**The IRO Assessment is an essential element of the preparatory tasks required to modify the current approach to risk management in Bus Éireann to comply with the disclosure requirements of TCFD/CSRD over the next few years (see across) and the evolving requirements of the EU Environmental Sustainability Reporting Standards (ESRS). The 2023 process was run in parallel with the Sustainability ESG Compliance Reporting plan for 2023.**

It is a requirement from TCFD/CSRD/ESRS that Bus Éireann evolves the way it assesses, reports and discloses risk management information and in which sustainability/ESG risks and opportunities are integrated into the risk management process. Sustainability/ESG Risks that have already been identified are already reported to Board via the Committees. Sustainability Strategy and Sustainability KPIs are also monitored.

The Impact, Risk and Opportunity (IRO) Assessment at BE Level in 2023 utilised the TCFD/ESRS guidelines available at the time and was run in parallel with:

- QA review of level of integration of climate related/ESG risks into the Risk management process utilising the COSO Enterprise Risk Management Framework and TCFD guidelines.
- Input from Sustainability Due Diligence Process and Materiality Assessment, including an update of policy context and a review of stakeholder and shareholder expectations in relation to Sustainability/ESG.
- Review/update of emerging strategic risks / Risk Barometers and impact on strategy.
- Updating of Risk Management Framework for 2023 with reference to Sustainability IRO process and relevance to Risk management process.

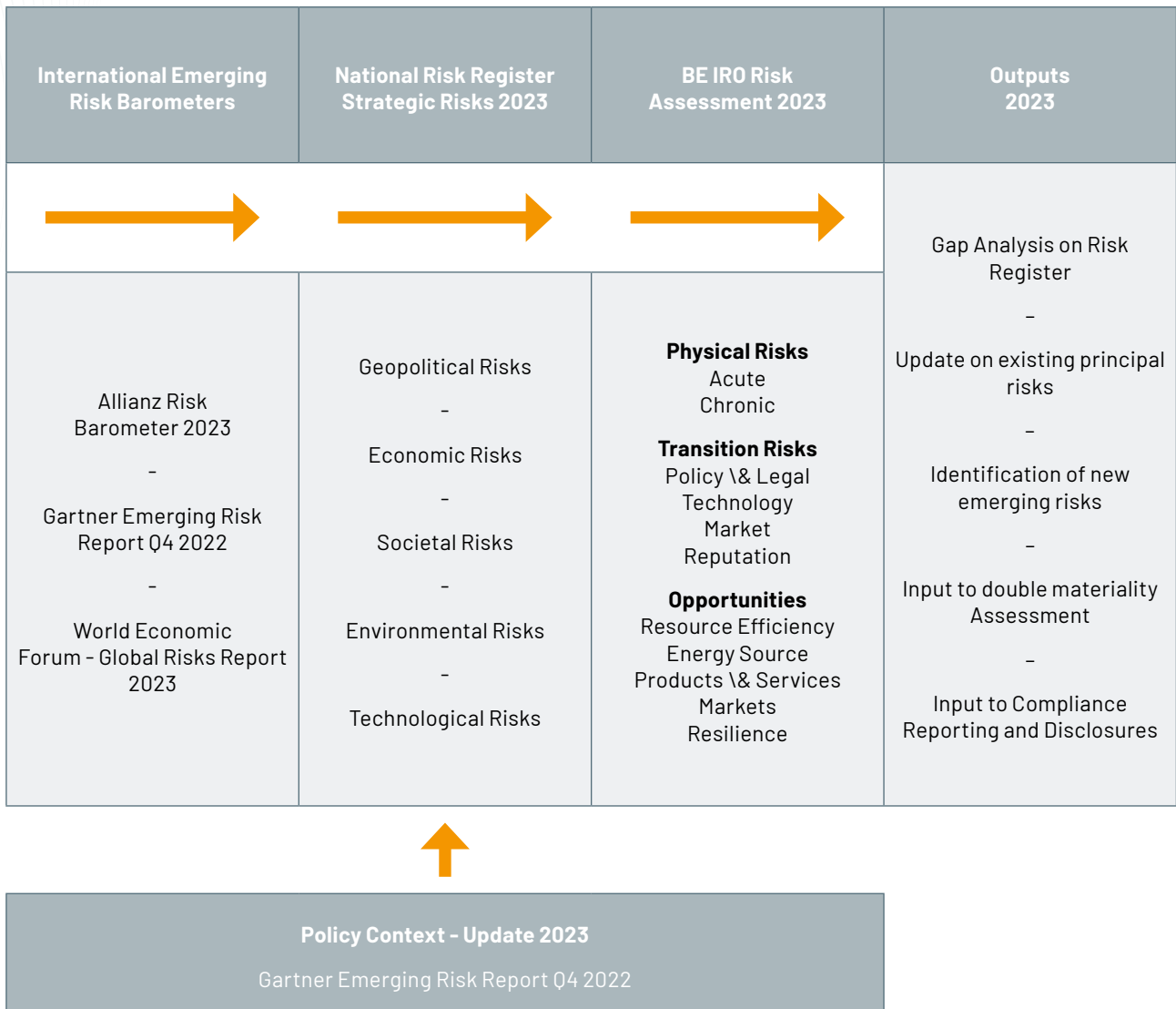


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The approach to undertaking the IRO assessment for 2023 is illustrated in Figure 14. The main steps were as follows:

- Review of International Emerging Risk Barometers (WEF, Allianz, Gartner)
- Review of National Risk Register (Geopolitical, Economic, Societal, Environmental and Technological)
- An assessment of the impacts, risks and opportunities facing PSO Services, STS Services and Expressway Services using TCFD Guidelines
- Outputs from the process including a gap analysis on risk register, an update of existing principal risks, the identification of new emerging risks, input to the Double Materiality Assessment 2023 and input to compliance reporting and disclosures

▼ Figure 14: Approach to IRO Assessment 2023



### 3.6.1.2 - Risks Assessment

TCFD identified 14 potential climate related risks that should be examined under the following categories: Physical Risks – Acute and Chronic and, Transition Risks – Policy and Legal, Technology, Market and Reputation. TCFD also identified 24 possible financial impacts related to these potential risks, and these were also examined. The risks relevant to BE were assessed in terms of inherent, residual and planned risk rating.

### 3.6.1.3 - Opportunities Assessment

TCFD identified 16 potential climate related opportunities that should be examined under the following categories: Resource Efficiency, Energy Source, Products and Services, Markets and Resilience. TCFD also identified 18 possible financial impacts related to these opportunities. The opportunities relevant to BE were assessed in terms of inherent, residual and planned opportunity rating.

### 3.6.1.4 – Output from IRO process

Table 4 below identifies the main climate related risks (transition and physical) and opportunities identified as part of the 2023 IRP assessment process and the actions/mitigations in place to minimise the risk exposure to the company.

▼ Table 4– Output from IRO Assessment 2023

TCFD Classification	Risk / Opportunity	TCFD Climate Related Risk/Opportunity Categories	Actions to mitigate/ maximise	Timing (Years)
Transition Risks	Stakeholder support to develop a longer zero emissions-based PT solution is not forthcoming in the short to medium term	Costs to transition to lower emissions technology	Stakeholder support and investment funding	0-5
	Workable fleet solutions for rural and longer distance bus services do not progress at the same pace as EV solutions	Unsuccessful investment in new technologies	Research and Development (R&D) expenditures in new and alternative technologies	0-10
	Transition plan is hindered by ability to increase driver and other recruitment in line with PT growth expectations	Costs to adopt/deploy new practices and processes	Focus on Driver/Other recruitment	0-5
	Fleet transition plans of contractors do not evolve in time to meet 2030 targets	Costs to transition to lower emissions technology	Transition Support to suppliers	0-5
	Failure to meet 2030 emissions targets as per CAP 2023 – Roll over of emission targets	Enhanced emission reporting obligations	Stakeholder dialogue on the scale of transition and funding required	0-5
	Emissions credits do not evolve in time to meet 2030 targets and growth expectations of the stakeholders under Bus Connects and Connecting Ireland.	Mandates on and regulation of existing products and services	Stakeholder recognition of modal shift benefits of PR to overall transport sector emissions reductions	0-5
	Failure to meet 2030 building efficiency targets as per CAP 2023	Mandates on and regulation of existing products and services	Stakeholder support and investment funding	0-5

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<b>Physical Risks</b>	Increased frequency of storms and flooding impacts on service and punctuality and depot functionality	Increased severity of extreme weather events such as cyclones and floods/ Changes in rain patterns and extreme variability in weather patterns	Partnership approach to physical risk mitigation	0-10
<b>Transition Opportunities</b>	Realise Bus Éireann sectoral targets for GHG emission reduction as outlined in Climate Action Plan and in line with Shareholder/Stakeholder Expectations	Participation in renewable energy programmes and adoption of energy efficiency measures	Revised Sustainability Strategy	0-5
	Transition Bus Éireann within the Climate Action Plan as a low to zero PT service provider in terms of adaptability,	Increased market valuation through resilience planning (e.g. infrastructure, land, buildings)	Revised Sustainability Strategy	0-10
	Grow Public Transport usage and modal shift thereby reducing overall transport sector emissions	Reduced operating costs (e.g. through efficiency gains and cost reductions)	Bus Connects and Connecting Ireland	0-10
	Increase the resilience of Bus Éireann in relation to people and systems as part of an overall approach to ESG Sustainability	Increased market valuation through resilience planning (e.g. infrastructure, land, buildings)	Revised Sustainability Strategy	0-10

### 3.6.2 – Disclosure Requirements in ESRS covered by the Bus Éireann sustainability statement

Bus Éireann has endeavoured to ensure that it is compliant where possible with the requirements of CSRD/ ESRS. Table 5 shows the current position towards compliance with CSRD requirements. An assessment of current compliance in relation to the 104 data disclosures is as follows:

- 1 = Advanced Progress (Dark Green) = 37%
- 2 = Moderate Progress (Light Green) = 41%
- 3 = Internal works initiated (Yellow) = 22%



▼ Table 5 – List of Disclosures

Standard	Standard Disclosure	Disclosure Requirement	Section in Sustainability Statement	Page Number	Progress towards compliance with CSRD Requirements
ESRS 2	ESRS 2 BP-1	General basis for preparation of sustainability statement	3.1.1	38	2
ESRS 2	ESRS 2 BP-2	Disclosures in relation to specific circumstances	3.1.2	39	2
ESRS 2	ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	3.2.1	40	1
ESRS 2	ESRS 2 GOV-2	Information provided to an sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	3.2.2	41	1
ESRS 2	ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	3.2.3	42-43	1
ESRS 2	ESRS 2 GOV-4	Statement on due diligence	3.3	44	1
ESRS 2	ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	3.4	50	1
ESRS 2	ESRS 2 SBM-1	Strategy, business model and value chain	3.5.1	52	1
ESRS 2	ESRS 2 SBM-2	Interests and views of stakeholders	3.5.2	59	2
ESRS 2	ESRS 2 SBM-3	Material IROs and their interaction with strategy and business model	3.5.3	62	2
ESRS 2	ESRS 2 IRO-1	Description of the processes to identify and assess material IROs	3.6.1	64	2
ESRS 2	ESRS 2 IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	3.6.2	68	1
ESRS 2	ESRS 2 DC-P	Policies adopted to manage sustainability matters (DC-P)	3.7.1	73	1
ESRS 2	ESRS 2 DC-A	Actions and resources in relation to material sustainability matters	3.7.2	74	1
ESRS 2	ESRS 2 DC-M	Metrics in relation to sustainability matters (DC-M)	3.8.1	77	1
ESRS 2	ESRS 2 DC-T	Tracking effectiveness of policies and actions through targets	3.8.2	79	2
ESRS 2	ESRS 2- GOV 3 - E1	Disclosure requirement related to ESRS GOV 3 - Integration of sustainability-related performance in incentive schemes	3.2.3	42-43	2
ESRS 2	ESRS E1-1	Transition plan for climate change mitigation	4.1	84	2
ESRS 2	ESRS 2- SBM 3 - E1	Disclosure requirement related to ESRS2 SBM3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)	4.1	84	2
ESRS 2	ESRS 2- IRO 1 - E1	Disclosure requirement related to ESRS 2 IRO-1 - Description of the processes to identify and assess material climate-related impacts, risks and opportunities	4.2	85	2
ESRS E1	ESRS E1-2	Policies related to change mitigation and adaptation	4.3	86	2
ESRS E1	ESRS E1-3	Actions and resources in relation to climate change policies	4.4	87	2
ESRS E1	ESRS E1-4	Targets related to climate change mitigation and adaptation	4.5	89	2
ESRS E1	ESRS E1-5	Energy consumption and mix	4.5.2.1	92	1
ESRS E1	ESRS E1-6	Gross Scopes 1,2,3 and Total GHG emissions	4.5.2.1	92	2

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ESRS E1	ESRS E1-7	GHG removals and GHG mitigation projects financed through carbon credits	n/a	n/a	3
ESRS E1	ESRS E1-8	Internal Carbon pricing	n/a	n/a	3
ESRS E1	ESRS E1-9	Anticipated financial effects from material physical and transition risks and potential climate related opportunities	4.6	95	2
ESRS E2	ESRS 2- IRO 1- E2	ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	5.1.2	98	2
ESRS E2	ESRS E2-1	Policies related to pollution	5.1.3	98	1
ESRS E2	ESRS E2-2	Actions and resources related to pollution	5.1.4	99	2
ESRS E2	ESRS E2-3	Targets related to pollution	5.1.5	100	1
ESRS E2	ESRS E2-4	Pollution of air, water and soil	5.1.4	99	2
ESRS E2	ESRS E2-5	Substances of concern and substances of very high concern	5.1.4	99	3
ESRS E2	ESRS E2-6	Anticipated financial effects from pollution-related IROs	5.1.6	101	2
ESRS E2	ESRS 2- IRO 1- E3	ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	5.2.2	101	2
ESRS E3	ESRS E3-1	Policies related to water and marine resources	5.2.3	102	1
ESRS E3	ESRS E3-2	Actions and resources related to water and marine resources	5.2.4	102	2
ESRS E3	ESRS E3-3	Targets related to water and marine resources	5.2.5	102	2
ESRS E3	ESRS E3-4	Water consumption	5.2.6	103	2
ESRS E3	ESRS E3-5	Anticipated financial effects from water and marine resources-related IROs	5.2.7	103	2
ESRS E4	ESRS E4-19	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	5.3.2	104	2
ESRS E4	ESRS 2- SBM 3 - E4	Disclosure Requirement related to [draft] ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	5.3.2	104	2
ESRS E4	ESRS 2- IRO 1- E4	Disclosure Requirement related to ESRS 2 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	5.3.1	104	2
ESRS E4	ESRS E4-2	Policies related to biodiversity and ecosystems	5.3.2	104	2
ESRS E4	ESRS E4-3	Actions and resources related to biodiversity and ecosystems	5.3.2	104	2
ESRS E4	ESRS E4-4	Targets related to biodiversity and ecosystems	5.3.3	105	2
ESRS E4	ESRS E4-5	Impact metrics related to biodiversity and ecosystems change	5.3.3	105	2
ESRS E4	ESRS E4-6	Anticipated financial effects from biodiversity and ecosystems-related IROs	5.3.4	105	2
ESRS E5	ESRS 2- IRO 1- E5	Disclosure Requirement related to ESRS 2 IRO-1 Description of processes to identify and assess material resource use and circularity impacts, risks and opportunities	5.4.1	105	2
ESRS E5	ESRS E5-1	Policies related to resource use and circular economy	5.4.2	106	1
ESRS E5	ESRS E5-2	Actions and resources related to resource use and circular economy	5.4.3	106	2



ESRS E5	ESRS E5-3	Targets related to resource use and circular economy	5.4.5	110	2
ESRS E5	ESRS E5-4	Resource inflows	5.4.4.2	107	2
ESRS E5	ESRS E5-5	Resource outflows	5.4.4.3/4	108-109	2
ESRS E5	ESRS E5-6	Anticipated financial effects from material resource use and circular economy-related IROs	5.4.7	115	2
ESRS S1	ESRS2 - SBM-2 - S1	ESRS 2 SBM-2 - Interests and views of stakeholders	6.1	120	3
ESRS S1	ESRS2 - SBM-3 - S1	ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)	6.1	120	3
ESRS S1	ESRS S1-1	Policies related to own workforce	6.1	120	1
ESRS S1	ESRS S1-2	Processes for engaging with own workforce and workers' representatives about impacts	6.1	120	1
ESRS S1	ESRS S1-3	Processes to re-mediate negative impacts and channels for own workforce to raise concerns	6.1	120	1
ESRS S1	ESRS S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce and effectiveness of those actions	6.1	120	2
ESRS S1	ESRS S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	6.1	120	2
ESRS S1	ESRS S1-6	Characteristics of the undertaking's employees	6.1	120	1
ESRS S1	ESRS S1-7	Characteristics of non-employee workers in the undertaking's own workforce	6.1	120	2
ESRS S1	ESRS S1-8	Collective bargaining coverage and social dialogue	6.1	120	1
ESRS S1	ESRS S1-9	Diversity metrics	6.1	120	1
ESRS S1	ESRS S1-10	Adequate wages	6.1	120	1
ESRS S1	ESRS S1-11	Social protection	6.1	120	1
ESRS S1	ESRS S1-12	Person with disabilities	6.1	120	1
ESRS S1	ESRS S1-13	Training and skills development metrics	6.1	120	2
ESRS S1	ESRS S1-14	Health and safety metrics	6.1	120	1
ESRS S1	ESRS S1-15	Work-life balance metrics	6.1	120	1
ESRS S1	ESRS S1-16	Compensation metrics (pay gap and total compensation)	6.1	120	1
ESRS S1	ESRS S1-17	Incidents, complaints and severe human rights impacts	6.1	120	2
ESRS S2	ESRS2 - SBM-2 - S2	ESRS 2 SBM-2 - Interests and views of stakeholders	6.2	125	3
ESRS S2	ESRS2 - SBM-3 - S2	ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)	6.2	125	3
ESRS S2	ESRS S2-1	Policies related to value chain workers	6.2	125	3
ESRS S2	ESRS S2-2	Processes for engaging with value chain workers about impacts	6.2	125	3
ESRS S2	ESRS S2-3	Processes to re-mediate negative impacts and channels for value chain workers to raise concerns	6.2	92	3
ESRS S2	ESRS S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	6.2	125	3
ESRS S2	ESRS S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	6.3	126	3
ESRS S2	ESRS2 - SBM-2 - S3	Disclosure Requirement related to ESRS 2 SBM-2 - Interests and views of stakeholders	6.3	126	3

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ESRS S2	ESRS2 - SBM-3 - S3	Disclosure Requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)	6.3	126	3
ESRS S3	ESRS S3-1	Policies related to affected communities	6.3	126	3
ESRS S3	ESRS S3-2	Processes for engaging with affected communities about impacts	6.3	126	3
ESRS S3	ESRS S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	6.3	126	3
ESRS S3	ESRS S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	6.3	126	3
ESRS S3	ESRS S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	6.3	126	3
ESRS S4	ESRS2 - SBM-2 - S4	Disclosure Requirement related to ESRS 2 SBM-2 - Interests and views of stakeholders	6.4	128	3
ESRS S4	ESRS2 - SBM-3 - S4	Disclosure Requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)	6.4	128	3
ESRS S4	ESRS S4-1	Policies related to consumers and end-users	6.4	128	1
ESRS S4	ESRS S4-2	Processes for engaging with consumers and end-users about impacts	6.4	128	1
ESRS S4	ESRS S4-3	Processes to re-mediate negative impacts and channels for consumers and end-users to raise concerns	6.4	128	1
ESRS S4	ESRS S4-4	Taking action on material impacts on consumers and end-users and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	6.4	128	1
ESRS S4	ESRS S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	6.4	128	1
ESRS G1	ESRS 2 - GOV 1 - G1	Disclosure Requirement related to ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)	6.5	130	3
ESRS G1	ESRS 2 - IRO 1 - G1	Disclosure requirement related to ESRS 2 IRO-1 - Description of the processes to identify and assess material climate-related impacts, risks and opportunities	6.5	130	3
ESRS G1	ESRS G1-1	Business conduct policies and corporate culture	6.5	130	1
ESRS G1	ESRS G1-2	Management of relationships with suppliers	6.5	130	1
ESRS G1	ESRS G1-3	Procedures to address corruption or bribery	6.5	130	1
ESRS G1	ESRS G1-4	Incidents of corruption or bribery	6.5	130	1
ESRS G1	ESRS G1-5	Political influence and lobbying activities	6.5	130	1
ESRS G1	ESRS G1-6	Payment practices	6.5	130	1

### 3.7 - Policies and Actions (PA)

**This section deals with the policies and actions to address material impacts, risks and opportunities and to manage material sustainability matters. Further detail on policies and actions are provided in the sections dealing with topical standards.**

In 2023, Bus Éireann undertook a gap analysis in relation to the policies and actions in place to deal with sustainability to meet CSRD/ESRS requirements, and in 2024 we are in the process of closing these gaps. These changes will be disclosed in the 2024 Sustainability Statement.

#### 3.7.1 - Policies adopted to manage sustainability matters (DC-P)

**Bus Éireann has a range of policies in place to address the identification, assessment, management and re-mediation of material sustainability matters in line with its legal requirements and its company strategy.**

Increasingly, Bus Éireann will take a standard approach to disclosures on policies adopted to manage a sustainability matter, as follows:

- A description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy is relating to;
- A description of the scope of the policy in terms of activities, value chain, geographies and if relevant, affected stakeholder groups;
- The most senior level in the undertaking's organisation that is accountable for the implementation of the policy;
- A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;
- If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy; and
- If relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.



### Section 3

Table 6 summarises the key policies that are in place within Bus Éireann to deal with material sustainability matters by general and topical standard.

▼ **Table 6** – Sustainability Related Policies in Bus Éireann

ESRS Topical Standard	Main Policies in place 2023/for development in 2024
<b>ESRS E1 – Environment / Climate Change</b>	Energy Policy Environmental Policy Climate Change Policy addressing Climate Adaptation and Climate Mitigation (Drafted in 2024)
<b>ESRS E2 – Pollution</b>	Pollution Prevention policy Separate policy on pollution (drafted in 2024)
<b>ESRS E3 – Water &amp; Marine Resources</b>	Environmental Policy Water management policy
<b>ESRS E4 – Biodiversity and Ecosystems</b>	Environmental Policy
<b>ESRS E5 – Resource Use and the Circular Economy</b>	Circular Economy and Materials Management Policy Procurement Guidelines
<b>ESRS S1 – Own Workforce</b>	Health and Safety Policies Code of Conduct for Employees Equality and Diversity Policy Dignity and Respect Policy Anti-harassment policy Working Hours policy Grievance and Protected Disclosure Policies
<b>ESRS S2 – Workers in the Value Chain</b>	Health and Safety Policies Procurement Guidelines
<b>ESRS S3 – Affected Communities</b>	CSR policy (for amendment in 2024)
<b>ESRS S4 – Consumers and End Users</b>	Customer Charter Health and Safety Policies
<b>ESRS G1 – Business Conduct</b>	Fraud Policy Anti-corruption and anti-bribery policy Corporate Governance manual for Board Members Corporate Governance/compliance manual for Employees

### 3.7.2 – Actions and resources in relation to material sustainability matters (DC-A)

**This section summarises the Bus Éireann approach to the deployment of key actions and resources to address material sustainability matters. Where the implementation of policy requires actions or a comprehensive action plan to achieve its objectives, as well as when actions are implemented the disclosure approach can vary as follows:**

- The actions and implementation plans are directly called out in the Strategic Plan (Horizon 2028) or the Sustainability Strategy (Driving Change).
- The actions are called out in functional strategies.
- For certain policies, a governance framework is utilised identifying the responsibilities, accountability, consulted and informed (RACI approach).

**Bus Éireann endeavours to adopt a standard approach to the disclosures on policies adopted to manage material sustainability matters in terms of the following:**

- The list of key actions taken in the reporting year and planned for the future, their expected outcomes and, where relevant, how their implementation contributes to the achievement of policy objectives and targets.
- The scope of the key actions (i.e., coverage in terms of activities, value chain geographies and, where applicable, affected stakeholder groups).
- The time horizons under which the undertaking intends to complete each key action.
- If applicable, key actions taken (along with results) to provide for and cooperate in or support the provision of remedy for those harmed by actual material impacts.
- If applicable, quantitative and qualitative information regarding the progress of actions or action plans disclosed in prior periods, and
- Any further explanation deemed useful to understand key actions.

Where action plans require significant expenditures (Capital expenditure and Operational expenditure), Bus Éireann endeavours to disclose information using the following approach:

- Description of the type and amount of current and future financial and other resources allocated to the action plan, including the amounts, environmental or social objectives and relevant terms of sustainable finance instruments, such as green bonds, social bonds and green loans.
- Provision of complementary explanatory information, where the ability to implement the actions or action plan depends on specific preconditions, e.g., granting of financial support or public policy and market developments, and
- Explanation of how significant monetary amounts relate to the most relevant amounts presented in the financial statements.



### Section 3

Table 7 summarises the main initiatives dealing with sustainability matters in relation to capital and operational expenditure.

▼ **Table 7** – Main Sustainability Related Capex and Opex projects in Bus Éireann

Capital Expenditure - Main actions/initiatives in relation to material sustainability matters	Expenditure in 2023 €000	Time Horizon for project/ initiative	Projected expenditure across time horizon of initiative €000
Accessibility - Bus Stations:	363	2023-2028	16,363
Redevelopment of Roxboro Garage - Design/EV readiness	6,638	2023-2025	10,833
Cork Capwell EV Readiness-EV Chargers	2,178	2023-2026	6,278
Galway Depot EV Readiness and Improvements - EV Chargers	67	2023-2024	4,768
Galway Depot EV Readiness and Improvements	80	2023-2025	3,868
Accessibility - Bus Bays -17 Locations	1,507	2023-2024	2,508
New Fleet Technology (Electric & Hydrogen) – Project Team Costs	229	2023-2028	1,979
Cork Capwell EV Readiness	444	2023-2025	1,219
Other	1,804	2023-2028	2,134
<b>Total</b>	<b>13,310</b>	<b>2023-2028</b>	<b>49,590</b>
<b>Main projects not yet started:</b>			
DoE: Schools Transport EV (Leased - 5yrs)	-	2025-2028	11,500
Expressway: EV	-	2027	7,400
PSO: Non Urban-DD (Battery/Electric zero emission)	-	2024-2028	215,000
Operational Expenditure - Main actions/initiatives in relation to material sustainability matters	Expenditure in 2023 (€000)	Time Horizon for project/ initiative	Projected expenditure across time horizon of initiative (€000)
Hydrogen Project	454	2023-2028	5,253
Health and Well being	10	2022-2023	10
Heritage/CSR	16	2023	16
Telematics behavioural assessment project with SEAI	5	2022 - 2023	5
Heritage: Bus Áras 70/Oral History Recording	37	2023	37
<b>Total</b>	<b>521</b>	<b>2023-2028</b>	<b>5,321</b>

### 3.8 – Metrics and Targets (MT)

This section summarises Bus Éireann’s approach to utilising metrics and targets related to each material sustainability matter, with reference to the disclosure requirements and application requirements. Further detail on metrics and targets for 2023 will be disclosed in the sections relating to topical standards where available. The company approach to the setting of metrics and targets is evolving through 2024.

#### 3.8.1 – Metrics in relation to material sustainability matters (DC-M)

**Bus Éireann utilises a range of metrics with regards to material sustainability matters to track the effectiveness of its relevant action plans in relation to a material impact, risk or opportunity. Specific metrics are discussed in more detail in the relevant topical standards. The approach to metrics development and disclosures in Bus Éireann is as follows:**

- Where possible, the measurement is validated by an external body to Bus Éireann.
- Metrics are labelled using meaningful, clear and precise names and descriptions.
- When currency is specified as the unit or measure, it aligns with the currency presented in the financial statements.

# 125%

INCREASE IN  
**SCHOOL  
PASSENGER  
JOURNEYS**  
FROM 2019 BASELINE



# 51%

EMISSIONS  
REDUCTION  
BY 2030



# 40%

REDUCTION IN  
**WATER  
CONSUMPTION**  
FROM 2019  
BASELINE



# 30%

REDUCTION IN  
**PREVENTABLE  
COLLISIONS**  
BY 2030



# 20%

FEMALE  
NEW HIRES  
BY 2030



# 178

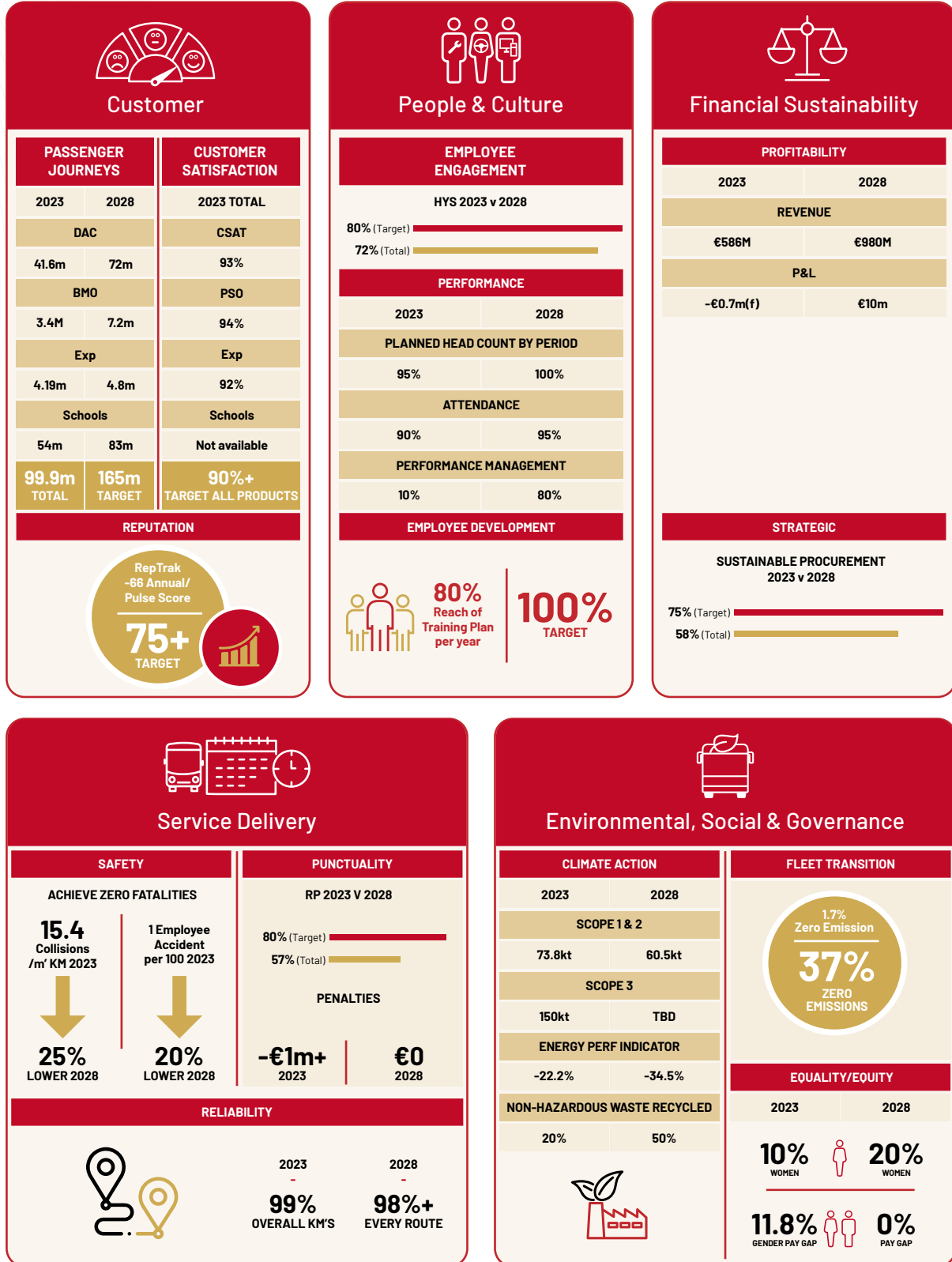
MILLION  
**PASSENGER  
JOURNEYS**  
BY 2030



Section 3

Figure 15 summarises the main KPIs that are utilised by Bus Éireann as part of its Strategic Plan – Horizon 2028 that are reviewed at each Board meeting.

▼ Figure 15: Horizon 2028 Strategic Plan – Main KPIs





### 3.8.2 - Tracking the effectiveness of policies and actions through targets

**The approach to monitoring the effectiveness of action plans and policy implementation is evolving in line with its governance and internal/reporting approach to the implementation of CSRD requirements. Where possible, Bus Éireann tracks the effectiveness of its actions to address material impacts, risks and opportunities, through the following:**

- Periodic internal reporting for each material sustainability matter for use by first and second line of defence
- Periodic reporting to the Board and its sub-committees including Audit and Risk Committee, Sustainability Committee, Commercial and Innovation Committee, Remunerations Committee and Safety Committee
- Quality Assurance reviews as part of the Annual Review of the Effectiveness of Internal Control
- Third line of defence auditing across systems of internal control

**The evolving governance reporting process is based on the following guiding principles:**

- Measurable time-bound outcome-oriented targets set by Bus Éireann to meet the policy's objectives, defined in terms of expected results for people, the environment or the undertaking regarding material impacts, risks and opportunities;
- The overall progress towards the adopted targets over time;
- How Bus Éireann tracks the effectiveness of its actions to address material impacts, risks and opportunities and measures the progress in achieving its policy objectives, if no measurable outcome-oriented targets exist; and
- Whether and how stakeholders have been involved in target setting for each material sustainability matter.

**Through 2024, Bus Éireann will endeavour to refine its approach and provide the following for each measurable outcome-oriented target in line with CSRD requirements:**

- A description of the relationship of the target to the policy objectives.
- The defined target level to be achieved, including, where applicable, whether the target is absolute or relative and in which unit it is measured.
- The scope of the target, including the undertaking's activities and/or its value chain where applicable and geographical boundaries.
- The baseline value and base year from which progress is measured.
- The period to which the target applies and if applicable, any milestones or interim targets.
- The methodologies and significant assumptions used to define targets, including where applicable, the selected scenario, data sources, alignment with national, EU or international policy goals and how the targets consider the wider context of sustainable development and/or local situation in which impacts take place.
- Whether the undertaking's targets related to environmental matters are based on conclusive scientific evidence.
- Whether and how stakeholders have been involved in target setting for each material sustainability matter.
- Any changes in targets and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and processes to collect data adopted within the defined time horizon.
- The performance or overall progress against its disclosed targets, including information on how the target is monitored and reviewed, whether the progress is in line with what had been initially planned, and an analysis of trends or significant changes in the performance of the undertaking towards achieving the target.

### Section 3

**As part of this evolving process, if we have not adopted a measurable outcome-oriented target for each material sustainability matter, Bus Éireann will describe:**

- Whether such targets will be adopted and the time frame for their adoption, or the reasons why the undertaking does not plan to adopt such targets.
- Whether it tracks the effectiveness of its policies and actions in relation to the material sustainability-related impact, risk and opportunity, and if so:
  - Any processes through which it does so.
  - The defined level of ambition to be achieved and any qualitative or quantitative indicators it uses to evaluate progress, including the base period from which progress is measured.

**Table 8 below describes the main sustainability KPIs that are reviewed as part of the Sustainability strategy at each Strategy Sub Committee meeting and Bus Éireann Board meeting.**

▼ **Table 8** – Sustainability Strategy – Main KPIs and Targets for 2030 and 2050

Climate Action	2019	2030	2050
Total emissions (thous t CO <sub>2</sub> e)(Scope 1 & 2)	79.8	39.9	
Total CO <sub>2</sub> e emissions/passenger journey (thous t CO <sub>2</sub> e)	0.89	0.23	
Energy efficiency improvement indicator	14.70%	50%	
Bus and coach service fleet fully electric	0%	50%	
Car/van fleet fully electric	0%	100%	
Diesel consumer (litres)	30.4m	15.5m	
Driver EcoDrive	N/A	80%	

Environment and Circularity	2019	2030	2050
Water consumption	56,886m <sup>3</sup>	34,131.6m <sup>3</sup>	Original 20% 2030 target met in 2022
Waste generated (non hazardous)	782t	392t	
Non Hazardous Waste Recycled	7%	75%	
Waste generated (hazardous) fully recovered	N/A	80%	New KPI
Procurement-sustainable Green Public Procurement contracts	N/A	95%	Original 75% target increased by 20%
Circular Design Capital – Investment >€5million	N/A	100%	New KPI
Locations with Waste Water Exceedances	N/A	<5	New KPI

Education and Equality	2019	2030	2050
Gender balance – appointed Board roles held by women	29%	50%	
Service Supervisor roles held by women (Relief Panel and Appointed)	2%	10%	
School Transport Scheme journeys per school day	116,000	263,000	(2028 Target)
% Female Representation	N/A	20%	Based on 2023 baseline of 10%
% Workforce with disabilities (Non Safety Critical Roles)	N/A	6%	
% New Hires Different Nationalities	N/A	20%	

Decent, Safe Work	2019	2030	2050
Number of employees	2,755	3,850	Value reset in response to growth projections
Employee accident rate per 100 employees	1.32	1	
Preventable collisions	-	-30%	
Employee Engagement	60%	75%	
Voluntary employee health screening	N/A	25%	

	2019	2030	2050
Sustainability Training Time (Hours)	950	2,380	

Cities and Communities	2019	2030	2050
Customer satisfaction	84%	90%	Original 20% 2030 target met in 2022
Modal shift - % of passenger km using bus	15%	20%	Original 20% 2030 target met in 2022
Accessible stations and main stops	60%	100%	Original 20% 2030 target met in 2022
Accessible buses and coaches	75%	100%	Original 20% 2030 target met in 2022
Service fleet with low emission engines (Euro VI or better)	50%	100%	Original 20% 2030 target met in 2022

Governance
Formal CSRD Reporting - Sustainability Statement 2025-2027 (Substantial Assurance)

Scale	2019	2030	2050
Passengers journeys	89m	178m	
Vehicle kilometres operated (BE Vehicles)	82.3m	112m	Revised KPI increase from 104 to 112m



# Section 4

ESRS E1

Environment and Climate Change

## Section 4 – ESRS E1: Environment and Climate Change

### 4.1 – Environment and Climate Change – Current Position in Bus Éireann

**Bus Éireann is Ireland’s national bus company, operating more than 230 routes across Public Service obligation (PSO) and Expressway services, as well as 9,765 dedicated school transport routes.**

We employ more than 2,930 employees and operate a fleet of 1,150 vehicles. In 2023, 107 million passenger journeys were made with Bus Éireann services.

In addition, Bus Éireann operates a range of properties, namely maintenance workshops, office buildings, bus stations and fleet parking at a total of 53 locations in Ireland.

In 2019, Bus Éireann began working on a new strategy to deliver its sustainability agenda. The title of the sustainability strategy, ‘Driving Change 2021–2030’, reflected a new era of transformation, both for the company and the wider environment in which we operate.

In progressing that change agenda, we have completed our second iteration of our sustainability strategy, ‘Driving Change 2024–2030’, which sets out our revised strategy and plans to deliver sustainable mobility for our customers and to be recognised as global leaders in sustainable public transport.

A new value of “Sustainable Practice” has been included in the new strategy iteration with reference to the Sustainability ESG Pillar and is defined as:

“Bus Éireann embodies sustainability. Leading the charge in sustainable public transport, zero-emissions fuels, social impact and governance excellence. We play a pivotal role in Ireland’s commitment to meeting climate targets and delivering against the UN Sustainable Development Goals”.

This statement clearly indicates Bus Éireann’s commitment to the environment, climate change mitigation and sustainability.

The sustainability strategy also supports the new company business strategy ‘Horizon 28 – Our Vision for Green Growth’. Our core purpose is to sustainably connect people and communities, helping to make life better.

There is a dedicated Climate Action section within the Sustainability Strategy, this outlines our climate change mitigation approach and the climate change related organisational level targets for energy efficiency and greenhouse gas (GHG) emissions. Our high-level targets can be summarised as follows:

1. To improve energy efficiency by 50% by 2030, from the baseline year of 2009
2. To reduce absolute emissions by 51% by 2030, from the baseline of average emissions from years 2016–2018
3. To achieve Net Zero in our Scope 1 and 2 emissions by 2040
4. To achieve Net Zero in our Scope 3 emissions before/by 2050

Our targets are aligned with successive Climate Action Plans set by the Irish Government.

**The key measures Bus Éireann is undertaking to achieve these targets are:**

- Transitioning fleet to zero tailpipe emissions vehicles, including transitioning depots to introduce required charging infrastructure
- Upgrading and retrofitting properties to improve energy efficiency
- Examining and introducing new technologies and fuels
- Investing in self-generated electricity, in particular Solar PV
- Implementing ISO50001 and ISO 14001 in key depots

There are emissions modelling charts present in the strategy, which give a visual representation of how planned measures will impact and deliver on our 2030 targets.

In 2024, Bus Éireann is undertaking a programme to measure and map our Scope 3 emissions, which involves engaging and working with our manufacturers and suppliers. This exercise will allow us to develop our pathway towards Net Zero, which we expect to achieve by 2050 at the latest.

Further, specific detail can be found in our Sustainability Strategy – Driving Change.

## 4.2 – Environment and Climate Change - Materiality, Risks and Opportunities

**Materiality – whether environment/climate change impacts Bus Éireann, or whether Bus Éireann impacts the environment.**

Impacts, Risks and Opportunities relating to Environment and Climate Change are addressed within Bus Éireann’s Energy and Environment Management systems, both of which are certified to ISO 50001 and ISO 14001 respectively.

The Environmental Management System (EMS) contains an environmental impacts and aspects register, detailing the organisational level environmental risks associated with Bus Éireann’s operations and business. In 2024 we will revise our impacts and aspects register to incorporate the assessment of dependencies and opportunities associated with each risk. Location based environmental aspects and impact registers are also developed to address site specific environmental risks and will be revised to incorporate localised opportunities also.

Similarly, the Energy Management System (EnMS), contains an organisational risk register detailing the energy risks associated with Bus Éireann operations and business. The EnMS has a system level risk register also. The risk registers identify, assess, and prioritise our organisation’s activities, products, and services to manage their environmental and climate change impact.

High level risks are integrated within the enterprise risk register. All registers are being updated in 2024 and will be brought fully into alignment with the business risk register, in terms of content, structure, scoring matrices and any further risk assessments required.



## Section 4

Opportunities are also addressed within both the EMS and EnMS under a SWOT analysis exercise, which are reassessed and updated annually during the management systems internal audit.

The EnMS has both an organisational and system level opportunities register - both are being updated in 2024 to standardise the approach.

In 2023, CIÉ Group Holding company carried out a group level Climate Related Scenario Analysis with EY. It is Bus Éireann's intention to carry out a specific climate-related physical risk analysis on our sites in 2024.

Climate Adaptation and Mitigation is an aspect of our Climate action strategy which we are committed to managing, with the aim of developing a formal policy and plan in 2024 in line with the Department of Transport's Climate Change Sectoral Adaptation Plan.

### 4.3 - Environment and Climate Change - Legislation and Policies

**Bus Éireann has policies in place specifically looking at Energy and the Environment. Both are reviewed and updated annually and signed off by the Sustainability Committee of the Board of Bus Éireann and circulated to all staff within Bus Éireann via email and through the employee portal BÉ Online.**

By undertaking a CSRD gap analysis in 2023, the following areas were identified as requiring development in 2024:

- Review current Energy and Environment policies to assess if these address the management of Bus Éireann's material impacts, risks and opportunities related to climate change mitigation and adaptation.
- Assess if a specific Climate Change Policy is required to address mitigation and adaptation.
- Review the energy policy to assess if it addresses energy efficiency and renewable energy deployment within ESRS context and adjust as necessary.

The EnMS has a Legal Review document in place since 2021 - this details all Energy related legislation and its applicability to Bus Éireann. There is provision made in the document for recording our compliance with relevant legislation. This document requires updating in 2024. Access to a specific online EHS Legislation Portal is being procured to ensure this can be achieved.

## 4.4 - Actions and Resources

### 4.4.1 - Financial Resources

Table 7 previously identified the main projects and initiatives that are being deployed to meet Bus Éireann's requirements in relation to the environment and climate change.

### 4.4.2 - Human Resources

**The Chief Safety and Sustainability Officer is responsible for implementing a range of climate change mitigation and adaptation measures. The areas that fall directly under this remit are Property Projects, Facilities, Sustainability, Energy, Environment, Safety, Risk, Compliance and Governance management.**

### 4.4.3 - Environment and Climate Change - Actions in 2023

**The climate change mitigation and adaptation actions implemented by this team in 2023 were:**

#### 4.4.3.1 - SUSTAINABILITY:

- Updated company sustainability strategy 'Driving Change 2024-2030' prepared and approved setting out our vision, strategy, and targets.
- Company sustainability report for 2022 published in March to report on and review the sustainability performance against the strategy.
- Board sustainability committee met on five occasions during the year to review progress against targets, including an on-site meeting in Limerick to view developments at Roxboro and Colbert.
- Bus Éireann achieved the prestigious Business Working Responsibly sustainability mark from Business in the Community Ireland in early 2023, the only bus company in Ireland to do so. The NSAI carried out the audit that led to the mark award.
- Energy efficiency improvement targets achieved with a 23% improvement on the base year. CO<sub>2</sub> target on track but dependent on accelerated fleet de-carbonisation to 2030. Challenges remain in relation to coach conversion, particularly in funding schools and Expressway fleet transition.
- Delivery of over new fleet, including 11 battery electric vehicles for Athlone. Training delivered to support. Over 96 new vehicles are expected to be delivered in 2024
- Awards:
  - In May, Bus Éireann won the PWC Sustainable Business Awards for Best Sustainable Innovation Project - Athlone and ultimately the Grand Prix Award.
  - In November, Bus Éireann were awarded the prestigious SEAI award in the Transport sector for the Athlone project.



## Section 4

- Detailed work for Athlone battery electric bus project and Limerick garage redevelopment. Athlone project designated as a 'Pathfinder' project by the Minister. Successfully launched in January.
- B7 biofuel used across all fleet in 2023 for first time. HVO biofuel pilot deployment planned for Ballina. Tender awarded.
- Hydrogen 3-bus trial continued in year. Two alternative fuel partnerships developed to capture learnings on new fuel types.
- New Environmental Certification audits under ISO14001 completed in Broadstone and Limerick with both sites recommended for certification. Number of ISO 14001 accredited sites is now five, with more to follow in 2024.
- Diesel spillage incident in Waterford at end of August. Response managed.
- Waste Management plan update to Circular Economy Plan prepared and approved in Q2 2023.
- Waste recycling improved to 23.5% during the year.
- Energy Management Information System pilot started in three sites with ResourceKraft – Broadstone, Capwell and Limerick.
- Skibbereen pilot Solar PV system successfully procured, installed, and commissioned. 70% self-sufficient for power. Six more sites planned for implementation.
- ISO50001 energy management accreditation retained for Broadstone.
- More energy efficient heating equipment improvements installed in four locations.
- Full LED lighting installed in two more depots.
- 'Reduce your use' energy campaign delivered in 2023.
- A- rating secured as part the Carbon Disclosure Project (CDP) for climate action.
- The Climate Action Framework report to NewEra was completed twice in 2023.

- Further preparation was made around taxonomy, in anticipation of the arrival of the EU Corporate Sustainability Reporting Directive (CSRD).
- Sustainability training and engagement programmes commenced rolling out, funded under the new CIÉ Sustainability Fund – which also supported energy and environmental projects during the year.
- Fact finding visits to Toyota in north Wales undertaken during the year

### 4.4.3.2 - PROPERTY:

- Fifty four property capital improvement projects and 27 building maintenance projects in 2023 across the Bus Éireann locations, including employee and customer facility improvements and sustainability-related projects.
- Athlone EV project implemented as planned, converting the town bus fleet to EV, and upgrading the depot to cater for the new fleet. Designated by Government as a Pathfinder project. Successfully launched in January.
- Construction commenced on the EV upgrade of the Roxboro depot in Limerick, which will ultimately see the full city fleet converted to EV. Significant power upgrade to the site planned with ESB Networks. The initial batch of 34 double deck EVS will go into service from early 2024.
- Detailed design work carried out on the Phase 2 development at Roxboro, which will include site expansion and the second stage of the EV readiness works. Full project funding approved through grant.
- Limerick Colbert bus station development substantially completed during the year – which is the most significant new bus station development in the history of Bus Éireann.
- Ceannt bus and rail station (Galway) development tender awarded and construction due to commence in February 2024 with completion in 2025.

- Planning permission granted by Cork City Council in November for the provision of a new second depot for Bus Éireann in Cork at Tivoli. Construction will start in 2024 and be completed in 2025.
- Two additional accessible bus station locations completed in 2023 (Mullingar and Ennis). Parnell Place and Kilkenny underway. Planning carried out for major programme of bus station accessibility improvement as part of a 5-year programme funded by NTA.
- Initial design phase for Dundalk, Navan, and Sligo town service conversion to EV.
- New small depot facility operationalised in Carlow to enable the start-up of the town service there under contract to NTA.
- Construction of the new Westport depot building commenced during the year and was substantially completed.
- UITP field trip to UK undertaken to add to learnings around delivery of EV charger systems.

## 4.5 - Targets and Metrics

**The climate related targets adopted by Bus Éireann are fully aligned with Irish Government targets.**

### 4.5.1 - Environment and Climate Change – Targets

Our high-level targets can be summarised as follows:

1. To improve energy efficiency by 50% by 2030, from the baseline year of 2009
2. To reduce absolute scope 1 and 2 emissions by 51% by 2030, from the baseline of average emissions from years 2016-2018
3. To achieve Net Zero in our Scope 1 and 2 emissions by 2040
4. To achieve Net Zero in our Scope 3 emissions before/by 2050

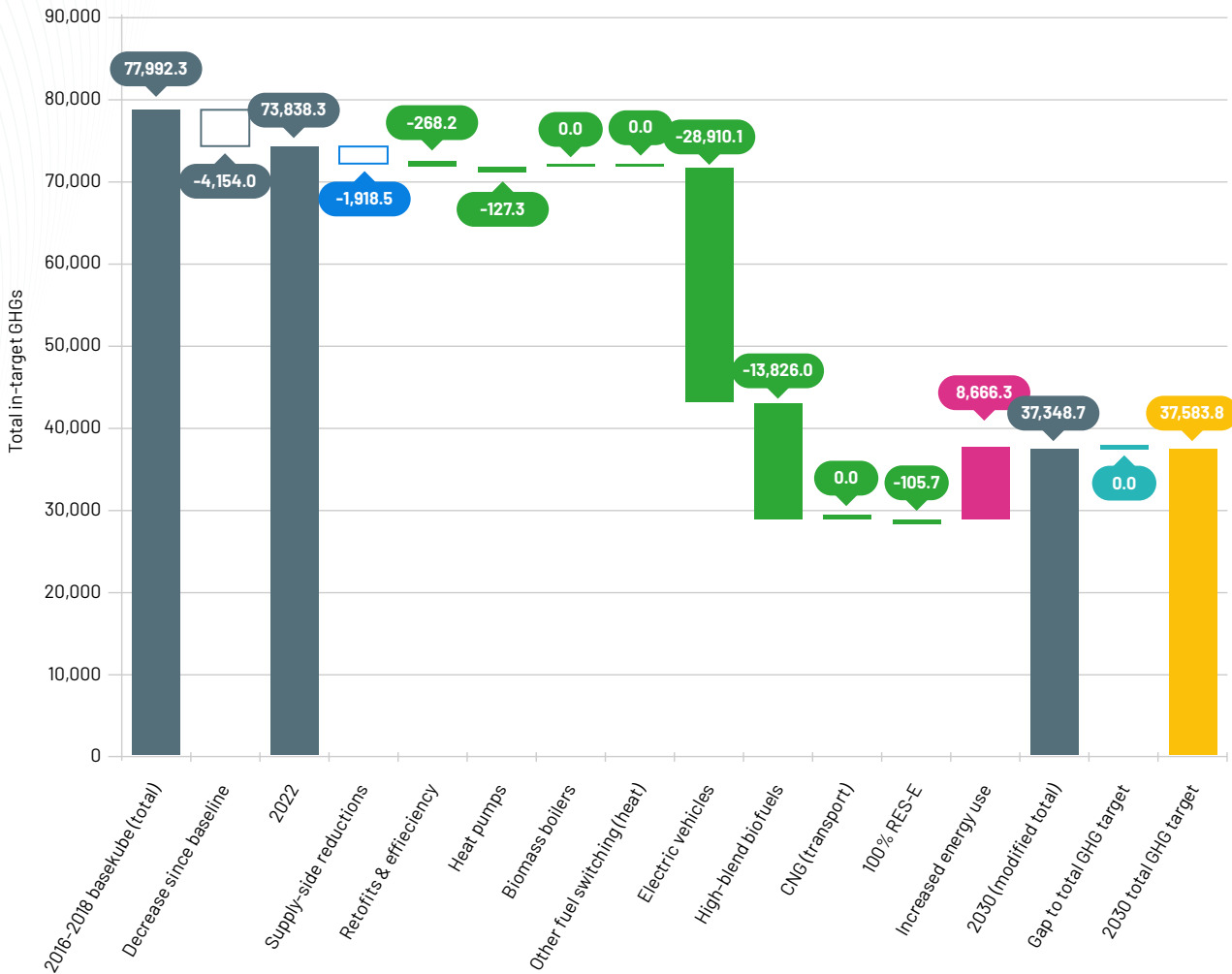


Section 4

Targets are in place for Scopes 1 and 2 with baseline years as outlined above. In 2024 Bus Éireann will identify its baseline year and GHG emissions for Scope 3.

The SEAI provided Gap to Target tool models the planned de-carbonisation measures to be undertaken by Bus Éireann and shows, qualitatively, each measures contribution to achieve the 2030 GHG emissions reduction targets.

▼ Figure 16: 2030 Total Emissions Targets



### 4.5.2 – Environment and Climate Change – Metrics and KPIs

Bus Éireann measures and monitors a range of climate change related KPIs on an at least quarterly basis, which are reported to the Sustainability Committee. For 2023 the KPIs are as follows:

▼ Table 9 – Bus Éireann Sustainability KPIS 2023

SDG	Objective	Metric	2019	2022	2023 Year End	2030 Target	
13	<b>Climate action - Greenhouse gas emissions.</b>	Total CO <sub>2</sub> e emissions (thous tCO <sub>2</sub> equiv)	83.9	73.85	75.98	39.9	
		Energy Performance Indicator improvement (MWh/mASK)(%)2009	14.7	22.22	21.7	50.0	
		Depot readiness for EV (%)	0	0	10	100	
		Facility certification with ISO50001 (energy mgt)(%)	0	10	10	100	
	<b>Energy</b>	<b>Fleet</b>	Total bus fleet	1,101	1,099	1,104	1,366
			Service bus fleet (excl. school buses)	743	798	835	955
			Diesel only service bus fleet (%)	100	92	89.1	34
			Hybrid electric service bus fleet (%)	0	7.6	7.3	6
			Full battery electric service bus fleet (%)	0	0	1.8	60
			Hydrogen fuel cell electric bus service fleet (%)	0	0.4	0.4	
			Full battery electric Car/Van fleet (%)	0	12	20	100
12	<b>Environment - Responsible consumption and production</b>	Service fleet with low emission engines (≥ Euro VI)(%)	53	79.7	81.9	100	
		Waste generated – non-hazardous (t)	783	620	501	392	
		Waste recycled (% of total non-haz waste)	10	19.5	23.4	70	
		Facility certification with ISO14001 (environmental mgt)(%)	0	17	29.5	100	
		Procurement – sustainable contract value (%)	15	53	75	75	
		Water consumption m <sup>3</sup> (thous L)	56,886	43,768 ~	44,412	45,500	

## Section 4

### 4.5.2.1 - Energy Consumption and Mix

The energy sources consumed, monitored and measured by Bus Éireann in 2023 were:

#### Scope 1

- Diesel (100% fossil and B7 blend for service and grey fleet)
- Gas (grid and bulk tank bioLPG for thermal space heating)
- Heating oil (thermal space heating)
- F-gas (for air conditioning of fleet)

#### Scope 2

- Electricity (grid for fixed and fleet assets, including generation (via electrolyser) of hydrogen for fuel cell electric vehicles)
- Self-generated electricity from Solar PV (for fixed assets)

#### Scope 3

- Fuel used by leased buildings, vehicles and equipment (including generators)
- Electricity used by leased buildings, vehicles, equipment and lighting.
- Business travel by staff
- Waste
- Recycling
- Water



▼ **Table 10** – Energy Consumption and Mix

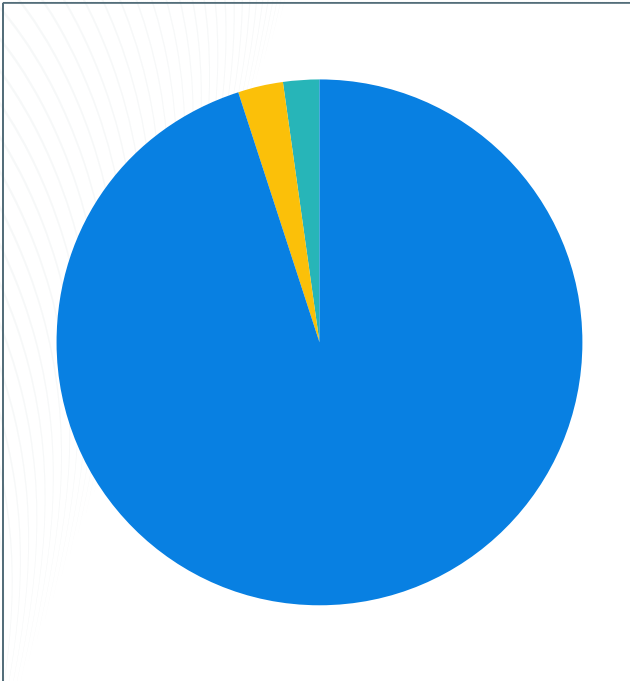
2023	Q1	Q2	Q3	Q4	Total
Internal Diesel B0 (kWh) Scope 1	18,571,126	0	0	55,675,082	<b>74,246,208</b>
Internal Diesel B7 (kWh) Scope 1	36,607,088	54,975,119	54,526,503	18,944,318	<b>165,053,029</b>
External Diesel B7 (kWh) Scope 1	11,156,759	10,282,567	7,713,064	14,811,411	<b>43,963,802</b>
Generator Diesel Use (kWh) Scope 3	0	0	0	76,308	<b>76,308</b>
Heating Oil (kWh) Scope 1	133,763	246,941	33,130	291,704	<b>705,539</b>
Building Electricity (kWh) Scope 2	1,092,921	1,071,836	992,139	890,569	<b>4,047,465</b>
Vehicle Electricity (kWh) Scope 2	120,767	143,867	138,862	212,101	<b>615,597</b>
Grid Gas (kWh) Scope 1	2,680,216	675,597	195,947	1,943,965	<b>5,495,724</b>
Bio LPG (kWh) zero emissions Scope 1	0	0	0	0	<b>0</b>
Hydrogen (kWh, 0.179kgCO <sub>2</sub> /kWh) Scope 2	43,457	40,593	37,729	25,075	<b>146,853</b>
F-Gas Purchased (kg) Scope 1	0	416	418	0	<b>834</b>
Business Flights (kms - kgCO <sub>2</sub> , 2.66kgCO <sub>2</sub> /km) Scope 3	4,404	645	1,872	8,476	<b>15,397</b>

**The overall energy consumption profile for 2023 was:**

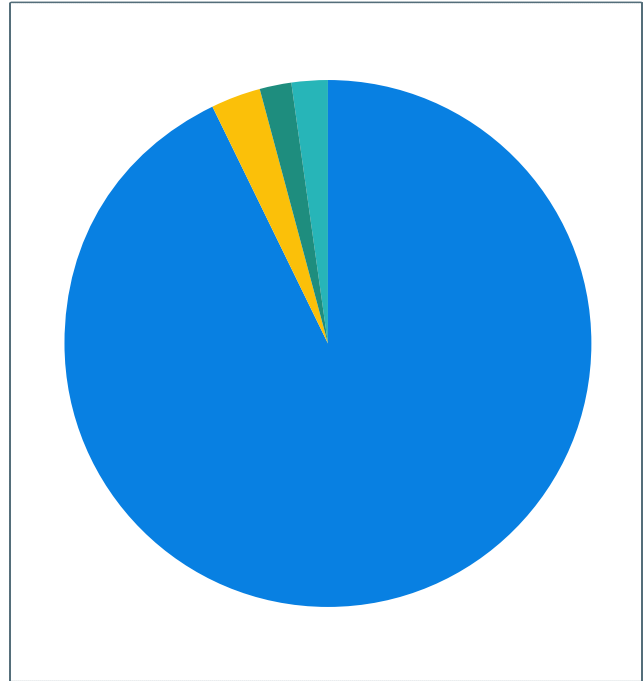
- Diesel = 94%
- Electricity = 4%
- Gas = 2%
- Heating Oil = negligible

Section 4

▼ **Figure 17:** Energy Usage Breakdown MWh 2023



▼ **Figure 18 –** GHG emissions profile CO<sub>2</sub>e 2023



▼ **Table 11:** Energy Usage Breakdown MWh 2023

Total 2023	MWh
Diesel	283,263
Electricity	10,306
Gas	5,496
Heating Oil	706

**The overall greenhouse gas emissions profile associated with the energy streams in Table 11 are:**

- Diesel = 95%
- Electricity = 3%
- Gas = 2%
- Heating Oil = negligible

▼ **Table 12:** – GHG emissions profile CO<sub>2</sub>e 2023

Total 2023	Tonnes CO <sub>2</sub> e
Diesel	71,098
Electricity	2,617
F-Gas	1,193
Gas	1,125
Heating Oil	181
Business Flights	41
Generator Diesel Use	19
Waste	9.79
Water	5.15

Gross Scopes Emissions 2023 Tonnes CO <sub>2</sub> e	
<b>Scope 1 Total</b>	73,597
<b>Scope 2 Total</b>	2,617
<b>Scope 3 Total</b>	75
(to be fully evaluated in 2024)	

All figures are our own internal estimates/calculations.

## 4.6 - Financial Effects – Environment and Climate Change

Financial effects of material sustainability matters are assessed within Bus Éireann through the following:

- **Risk Management Assessment:** Financial consequence is assessed for each principal and non-principal risk on the enterprise risk register including sustainability ESG risks.
- **Strategic Planning Assessment and Forecasting:** Each element of the strategic plan approved by the Board is financially appraised.
- **Rolling five-year business and financial planning:** The rolling five-year plan is financially appraised and forecasts are agreed with stakeholders in relation to both capital and operational expenditure
- **Annual budgeting process:** The budgeting process is appraised and agreed at a functional level
- **Project Planning and Assessment:** For capital and operational projects the financial appraisal is undertaken in line with the Public Spending Code

In line with CSRD/ESRS requirements further financial analysis and assessment will be undertaken as part of the double materiality process through 2024.







# Section 5

- E2 Pollution
- E3 Water and Marine Resources
- E4 Biodiversity and Ecosystems
- E5 Circular Economy

## Section 5 – E2 – Pollution - E3 – Water and Marine Resources - E4 – Biodiversity and Ecosystems - E5 – Circular Economy

### 5.1 - ESRS E2 Pollution

#### 5.1.1 - Materiality - Pollution

**As an operator and maintainer of an extensive vehicle bus fleet and an occupier of buildings nationally, the potential for pollution emissions is a risk which is addressed within our environmental management system.**

Combustion of fossil fuel engines are a contributor to greenhouse gas emissions and harmful pollutants such as particulate matter and nitrogen oxides. The use and storage of fuels, oils and chemicals in large quantities can also result in water pollution from mishandling of chemicals and improper maintenance of fuel storage areas and tanks.

#### 5.1.2 - Material Impacts, Risks and Opportunities - Pollution

**Impacts, risks and opportunities relating to pollution are addressed within the company EMS environmental aspects register – high risks are integrated within the overall Business Risk Register. The IRO process utilised in Bus Éireann is detailed in section 3.6.**

The key risks and impacts associated with pollution in Bus Éireann are identified within the EMS Environmental Impacts and Aspects Register, the impacts and risks are based on a 5 x 5 matrix for risk assessment. An environmental impacts register identifies, assesses, and prioritizes our organization's activities, products, and services to manage their environmental impact including pollution risks and identifying prevention and control measures. Opportunities associated with environmental aspects are addressed within section 6.1 of the environmental management system "Actions to address risk and opportunities". A comprehensive review of opportunities assessment and standardised scoring will be undertaken in 2024.

The Environmental Impacts and Aspects Register will also be revised to incorporate the assessment of dependencies and opportunities associated with each risk. Location based environmental aspects and impact registers are also developed to address site specific pollution risks and will be revised to incorporate localised opportunities also.

#### 5.1.3 – Policies - Pollution

**Our commitment to prevent pollution and mitigation is specifically addressed in our Environmental Policy and our Pollution Prevention Policy. By undertaking a CSRD gap analysis in 2023, the need to develop a separate policy on pollution was identified, this policy highlights specific clauses to address our use of substances of high concern and the phasing out of such materials, and our approach to environmental emergencies, incidents and response.**

For operational activities, communities and stakeholders that are affected by our activities can contact our business through our formal contact addresses and our procedure for Environmental Communication, Consultation and Participation documents our process for managing complaints and queries from interested parties.

For major capital projects, our process involves formal consultation with affected communities and planning authorities. This includes conducting an environmental impact assessment review (EIAR) where applicable, and engaging with statutory consultees and the public. For major nationally strategic transport projects such as BusConnects, the necessary consultation is undertaken with affected communities by the NTA. Formal consultation with the competent authorities for trade effluent licences is ongoing relating to new applications and monitoring of existing licences.

### 5.1.4 - Actions and Resources

**Pollution prevention and control is managed under the internal sustainability teams working group WT2 (See figure 7). The Sustainability Senior Manager is responsible for managing the company EMS which is accredited to the ISO 14001 Standard and is audited annually by the National Standards Authority of Ireland. Our Regional Managers in Operations and Engineering departments are responsible for undertaking localised checks and tasks for which they are accountable for under the EMS system. The Engineering Department is responsible for operational control within bus maintenance depots including fuel distribution and fuel storage assets and water using infrastructure such as bus washes. The property and Facilities department oversee and deliver capex projects related to the renewal, upgrading and refurbishment of Bus Éireann property.**



There are a number of internal procedures which also address pollution prevention specifically such as BE-EP-19 Chemical Management, BE-SOP 152 Hazardous Chemical Spill Response Plan, and BE EP-15 Environmental Emergency Response Plan. Through the ongoing implementation of ISO 14001 EMS management systems at our key depots – Limerick, Galway, Broadstone and Cork Capwell, each year an emergency environmental drill takes place in order to go through an environmental incident event scenario and identify gaps and non-conformities in the approach taken. The annual EMS targets and objectives inform annual environmental actions and continual improvement projects across the business. Environmental projects related to pollution prevention and reduction are outlined and tracked in the A3 Environmental Quarterly Report including ongoing monitoring and calibration projects, asset renewal and drainage improvement projects.

The phase out of diesel fuel buses and the transition to emission free vehicles will significantly contribute to the potential for air emissions and water emissions reduction from Bus Éireann properties. This aspect of our sustainability strategy is outlined within the Climate Action Section of this report. Across the CIÉ operating companies, a compliance project is underway in relation to Dangerous Substances Licences under the Dangerous Substances Licence Regulations 2019, this compliance project will ensure that diesel fuels are stored safely and do not cause a fire, safety, public health or environmental risk. The project focuses a number of substantial tasks including the undertaking of fuel tank risk assessments, electrical inspections and identifying local improvement to local drainage infrastructure and emergency procedures.

Funding for a water quality improvement project was approved under the CIÉ Sustainability Fund in 2023. This project will focus on a number of sites with older drainage infrastructure such as Athlone, Broadstone and Waterford. The purpose of this project is to review the structural integrity and functionality of existing drainage infrastructure including interceptors and oil separators which are integral to achieving pollution prevention within the bus maintenance depots.

Other projects related to pollution prevention include the application process for Trade Effluent licences in at the following sites with Bus Washing activities; - Galway, Athlone, Waterford and Tralee. Depot locations at Cavan, Donegal, Capwell, Broadstone, Limerick and Stranorlar have attained licences. All Bus Éireann Bus Maintenance depots are subject to biannual wastewater sampling regime against exceedance limit values outlined within the applicable trade effluent licences. Results are monitored and high exceedances are communicated to regional teams to investigate, and trouble-shoot where required.

Within Bus Éireann's supply chain the composition of our main chemical purchases such as oils, fuels, detergents and coolants will be assessed against the REACH SVHV list in order to identify what product contain SVHC in order to inform a transition plan away from using such materials and products that contain these substances. An initial review of microplastics has identified the main potential use as tyres and PPE clothing.

## Section 5

Diesel buses contribute to air pollutant emissions primarily through the combustion of diesel fuel in their engines. This combustion releases pollutants such as nitrogen oxides (NO<sub>x</sub>), particulate matter (PM), carbon monoxide (CO), and hydrocarbons (HC) into the atmosphere. Currently 81% of our fleet are operating at >Euro IV engine standard. The Euro VI emission standards for buses and other heavy-duty vehicles introduced substantial reductions in both nitrogen oxides (NO<sub>x</sub>) and sulphur oxides (SO<sub>x</sub>) emissions. The NO<sub>x</sub> emission limits were significantly reduced from 2.0 g/kWh to 0.4 g/kWh in steady-state testing and from 2.0 g/kWh to 0.46 g/kWh in transient testing, representing reductions of 80% and 77% respectively. Particle mass limits were also halved, and for the first time, a particle number limit was introduced.

Concerning sulphur oxides, a fundamental aspect of Euro VI's success in reducing emissions was the stringent regulation of sulphur content in fuels. Prior to the Euro 3 and 4 standards, regulations required a diesel sulphur content maximum of 350 parts per million (ppm) in 2000, which was further reduced to 50 ppm in 2005. By 2005, Europe initiated the phase-in of virtually sulphur-free gasoline and diesel fuels, with less than 10 ppm sulphur content, effectively replacing the 50ppm fuels by 2009. These fuel-quality improvements were crucial for the efficient operation of exhaust after treatment devices and to meet the increasing stringency of the emission limits under Euro VI standards.

Currently Bus Éireann is not mandated to monitor specific air pollutant parameters under the ambient air regulations 2022. Bus Éireann participated in The Urban Transport-Related Air Pollution Working Group (UTRAP) which was formed in autumn 2019, to consider and address rising concerns about the level of transport-generated air pollution in certain areas. Section 5.3 of the final UTRAP report outlines the transition pathway of PSO fleet in urban areas in line with the European Clean Vehicles Directive (EU) 2019/1161, which aims to promote clean and energy-efficient road transport. Ireland is committed to binding minimum targets for the procurement of clean and zero-emission vehicles procured by State bodies.

As Bus Éireann carries out its property and depot transition plan across key depot sites in the forthcoming years, there is a risk of interfacing with historic ground contamination in particular in locations where railway and bus maintenance activities were undertaken. To address this risk, preliminary ground investigations are undertaken in pre planning stages of the transition project. Where soil is required to be removed from site during construction phase, it will be subject to Waste Assessment Criteria Analysis as outlined within the EPA Guidelines; Waste Classification List of Waste and determining if waste is hazardous or non-hazardous (2018). This criteria is included in the waste and circularity section of the Environmental Management Plan which is included within all project tender documents for Capex and unplanned building maintenance projects.

### 5.1.5 - Targets and Metrics - Pollution

**The Environmental and Circularity roadmap embedded within our Sustainability Strategy outlines a target to ensure that less than 10% of our wastewater discharges exceed regulatory limits.**

To achieve this, we will implement comprehensive risk assessments and rigorous controls including environmental incident response, ensure ongoing maintenance of fuelling and water using assets and by continuously investing in innovative technologies and processes that prioritise and improve operational control and prevention of pollution on our sites. Waste-water monitoring is an on-going activity at our Bus Maintenance depot's which are sampled bi - annually against the water quality parameters and ELV's (Exceedance Limit Value's) outlined within the applicable trade effluent licence requirements.

Our targets and metrics in relation to transition of the bus fleet outlined in ESRS E1 climate change of this report and as outlined within our Climate Action Roadmap will contribute significant to the reduction of air pollution emissions from the operation of Bus Éireann Fleet.

## 5.1.6 – Financial Effects – Pollution

**Financial effects of material sustainability matters are assessed within Bus Éireann through the following:**

- **Risk Management Assessment:** Financial consequence is assessed for each principal and non-principal risk on the enterprise risk register including sustainability ESG risks.
- **Strategic Planning Assessment and Forecasting:** Each element of the strategic plan approved by the Board is financially appraised.
- **Rolling Five-year business and financial planning:** The rolling 5 year plan is financially appraised and forecasts are agreed with stakeholders in relation to both capital and operational expenditure
- **Annual budgeting process:** The budgeting process is appraised and agreed at a functional level
- **Project Planning and Assessment:** For capital and operational projects the financial appraisal is undertaken in line with the Public Spending Code

In line with CSRD/ESRS requirements further financial analysis and assessment will be undertaken as part of the double materiality process through 2024.

## 5.2 – ESRS E3 Water and Marine

### 5.2.1 – Materiality – Water and Marine Resources

**Water is essential for the operation and maintenance of Bus Vehicles and is a natural resource on which we are highly dependent. The provision of safe, clean drinking water to our 58 properties including garages , depots and administration offices is essential in order for our business to operate effectively.**

### 5.2.2 – Material Impacts, Risks and Opportunities

**The identification of water impacts and opportunities is addressed within Bus Éireann’s Environmental Impacts and Aspects Register which is a core requirement of our environmental management system.**

The identification of water impacts, risks, and opportunities are addressed within Bus Éireann’s Environmental Impacts and Aspects Register, as mandated by our environmental management system which is founded upon ISO 14001:2015 requirements. In 2024, Bus Éireann is revising this register to include dependencies and opportunities associated with each risk and developing location-based registers to address site-specific water risks and potential benefits and opportunities to upgrading water using assets. At present risks related to water scarcity have not been fully evaluated yet pending the outcome of the double materiality assessment.

### 5.2.3 – Policies – Water and Marine Resources

**Our approach and commitment to managing significant environmental aspects is outlined in Bus Éireann's Environmental Policy and Water Management Policy.**

Each year the policy is reviewed and updated by the Department of Safety and Sustainability, revised accordingly and submitted to the Sustainability Sub Committee for approval. Internally this policy is communicated through our internal social media channels, a copy is made available to our employees at Bus Éireann offices and Depots and available to view within the live Environmental Management System on the company SharePoint system. Our current environmental policy commits to identifying our environmental aspects and impacts throughout the organisation and to prioritise and address our significant environmental impacts in order to minimise pollution risks and the potential for environmental damage.

All mains and drinking water is supplied to our properties and facilities by Uisce Éireann. In terms of abstraction and evaluation of potential local stresses on water extraction and water scarcity; a review of the current water related environmental aspects and impacts will be reviewed at national and localised level in relation to the Uisce Éireann's National Water Resources Plan (NWRP). The NWRP sets out how Uisce Éireann will balance supply and demand for mains water supply over short, medium and long term timelines.

### 5.2.4 – Transition Plans – Water and Marine Resources

**The management of water including water consumption and water emissions is addressed within the Environment and Circularity section of the company sustainability strategy and is an environmental aspect which is addressed within the internal sustainability teams working group ( see figure 17 in section 3.2.3).**

The Sustainability Senior Manager has overall responsibility for reporting on water metrics, water monitoring, risk assessment and implementation of water management actions and programmes. Regional Managers in Operations and Engineering departments are responsible for undertaking localised checks and tasks related to water using assets for which they are accountable for under the EMS system. The engineering department is responsible

for preventative maintenance of water using infrastructure and water using assets, the property and facilities department oversee and deliver Capex projects related to renewal, upgrading and refurbishment of Bus Éireann properties and depots. Internal leaks and faults identified are managed through the Property and Facilities department for asset renewal and local maintenance teams within preventative maintenance programmes.

Funding for water conservation programmes are funded through the CIÉ Sustainability Fund. Operational expenditure funding is available for ongoing maintenance of water using assets and capex funding for new builds and renovation projects which replace and renew water using assets.

In 2023, 6 new water meters were installed at the Bus Éireann depots in Limerick, Capwell, Galway, Dundalk, Waterford and Drogheda along with an accompanying water audit which outlines and assesses current usage and identifies fault and defects associated with water using equipment.

Our aim under the sustainability strategy is to continue to install water loggers within all Bus Maintenance Depots and Bus Stations in order to facilitate accurate real time reporting of location specific water usage and assess and report any potential exceedances in consumption and leaks.

### 5.2.5 – Targets and Metrics – Water and Marine Resources

**Our 2021 Sustainability strategy committed to reducing water consumption by 20% by 2030. Our baseline figure for water consumption in 2019 was 56,886m<sup>3</sup>, after reaching this target in 2022, the target is now revised to 40% reduction in water consumption by 2030.**

A formal review of Bus Éireann locations that consume mains water has not yet been undertaken. A new metric relating to waste water emissions was developed within the new Sustainability Strategy and is addressed within the ESRS 2 section of the document.

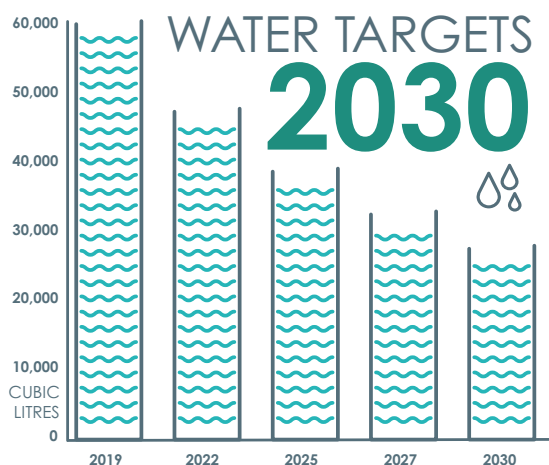
### 5.2.6 - Water Consumption

Currently Bus Éireann has 33 water meters registered with Uisce Éireann and an annual consumption report is issued to Bus Éireann as a commercial customer, our annual consumption figures since 2019 are included in the table below.

From the period 2019 to 2022 a report based on annual consumption is issued to Bus Éireann by the facilities provider Uisce Éireann. A number of bus wash facilities have recycling units and it is our intention to review this existing infrastructure in order to develop a methodology for calculating litres of water recycled through such units.

▼ Table 11 - Water Consumption in Bus Éireann 2019-2023

Year	Water Consumption (m <sup>3</sup> )
2019	56,886
2021	48,719
2022	43,768
2023 Year End	44,412
2030 Target	34,131



### 5.2.7 - Financial Impacts – Water and Marine Resources

Financial effects of material sustainability matters are assessed within Bus Éireann through the following:

- **Risk Management Assessment:** Financial consequence is assessed for each principal and non-principal risk on the enterprise risk register including sustainability ESG risks.
- **Strategic Planning Assessment and Forecasting:** Each element of the strategic plan approved by the Board is financially appraised.
- **Rolling Five-year business and financial planning:** The rolling 5 year plan is financially appraised and forecasts are agreed with stakeholders in relation to both capital and operational expenditure
- **Annual budgeting process:** The budgeting process is appraised and agreed at a functional level
- **Project Planning and Assessment:** For capital and operational projects the financial appraisal is undertaken in line with the Public Spending Code

In line with CSRD/ESRS requirements further financial analysis and assessment will be undertaken as part of the double materiality process through 2024.

A formal comprehensive assessment of financial risk associated with water has not been undertaken as yet but it is envisaged the following factors will be taken into consideration: Increased water costs. Operational disruptions. Infrastructure Maintenance costs, Capital investment costs in relation to upgrading and renewal of water using assets.

## 5.3 – ESRS 4 – Biodiversity

### 5.3.1 – Material Impacts Risks and Opportunities – Biodiversity

**A preliminary double materiality assessment was undertaken in 2023 in Bus Éireann which utilises the World Economic Forum Global risks framework ( see figure 5 section 2.3.5 on Double Materiality). This initial assessment identified environmental risk no. 4. Biodiversity loss and ecosystem collapse as being less material for Bus Éireann than other environmental risks such as failure to mitigate climate change or extreme weather events and natural disasters.**

Impacts, risks and opportunities relating to biodiversity are addressed within the company EMS environmental aspects register – high risks are integrated within the overall Business Risk Register. For more information on our risk management process please go to section 3.6. The key risks, impacts and opportunities associated with ecosystem loss and habitat degradation in Bus Éireann are identified within the EMS Environmental Impacts and Aspects Register, the impacts, and risks are based on a 5 x 5 matrix for risk assessment.



Currently our main material impacts on biodiversity lie within the value chain and in Bus Éireann locations which are situated near ecologically sensitive locations. Upstream extraction and mining of materials such as iron, lithium, and cobalt for the manufacturing of batteries negatively impacts ecosystems, habitats, and pollutes water sources. There is also a dependency on forestry resources when purchasing packaging, paper products, building materials and furniture. Local impacts have been identified in areas where Bus Éireann property lies directly adjacent or within Natura 2000 and NHA and pNHA sites such as Galway, Stranorlar, and Waterford and addressed within the EMS Environmental Aspects Register. All 17 depots would have potential indirect impacts on receiving

waterbodies through drainage systems which service the sites. This aspect of our activities is addressed under ESRS 2 Pollution.

As a transport operator Bus Éireann does not own or manage extensive infrastructure networks and or extensive areas of Natural Capital. Our sites are mainly characterized as being located within the built environment in urban areas of cities and regional towns. We will continue to review opportunities to create and develop green space and habitats within our existing property portfolio and collaborate with our nature-based community partners on supporting biodiversity within our localities such as “Green Spaces for Health” in Cork and the Tidy Towns Organisations. For Capital projects, we will also endeavour to embed biodiversity related design principles and the mitigation hierarchy into all phases of capital projects and develop alignment with eligible taxonomy criteria related to biodiversity objectives.

### 5.3.2 – Transition plan on Biodiversity and Ecosystems

**Bus Éireann’s revised sustainability strategy outlines our core objectives in relation to biodiversity which is committed to following guidance from the Task Force on Nature-related Financial Disclosures (TNFD) and to undertaking an evaluation of our value chain in respect of our impact on biodiversity and natural resources in the forthcoming years.**

Additionally Bus Éireann maintains a biodiversity action plan which is developed and monitored and updated on an annual basis by the Sustainability Senior Manager. The plan sets out actions and responsibilities with the agreed relevant regional resources and internal stakeholders. In 2024, Bus Éireann aim to undertake the LEAP process based on TNFD guidance in order to inform a formal and longer term plan to address impacts, risks and opportunities related to Biodiversity.

Bus Éireann undertake an Appropriate Assessment as set out in Articles 6(3) and 6(4) of the Habitats Directive (92/43/EEC) during planning design phase of capital projects where applicable. Habitat protection and ecological assessment is addressed comprehensively within our Environmental Management Plan for Capital Projects, in particular in relation to water body protection and the prevention of the spread of invasive plant species.



### 5.3.3 - Targets and Metrics - Biodiversity

**At present Bus Éireann has not developed quantitative targets or metrics to demonstrate the measurement of a) impacts and b) improvements to biodiversity that are measurable.**

The approach to establishing biodiversity targets and metrics will be reviewed again once a formal double materiality assessment has taken place. Currently our overarching target in 2024 is to align our activities and operations with the TNFD process and formally map our locations in terms of potential to impact ecologically sensitive areas. It is also our intention to identify and assess the impact to biodiversity through our value chain in 2025.

### 5.3.4 - Financial Effects - Biodiversity

**Financial effects of material sustainability matters are assessed within Bus Éireann through the following:**

- **Risk Management Assessment:** Financial consequence is assessed for each principal and non-principal risk on the enterprise risk register including sustainability ESG risks.
- **Strategic Planning Assessment and Forecasting:** Each element of the strategic plan approved by the Board is financially appraised.
- **Rolling Five-year business and financial planning:** The rolling 5-year plan is financially appraised and forecasts are agreed with stakeholders in relation to both capital and operational expenditure
- **Annual budgeting process:** The budgeting process is appraised and agreed at a functional level
- **Project Planning and Assessment:** For capital and operational projects the financial appraisal is undertaken in line with the Public Spending Code

In line with CSRD/ESRS requirements further financial analysis and assessment will be undertaken as part of the double materiality process through 2024.

### 5.4 - ESRS 5 - Circular Economy and Resource Use

#### 5.4.1 - Material Impacts, Risks and Opportunities - Circular Economy and Resource Use

**Impacts, risks and opportunities relating to Circularity and waste resource are addressed within the company EMS environmental aspects register - high risks are integrated within the overall Business Risk Register. For more information on our risk management process, see section 3.6.**

The key risks, impacts and opportunities associated with Circular economy, waste and resource use in Bus Éireann are identified within the EMS Environmental Impacts and Aspects Register, the impacts, and risks are based on a 5 x 5 matrix for risk assessment, as mandated by our environmental management system which is founded upon ISO 14001:2015 requirements.

In 2024, Bus Éireann will revise this register to include dependencies and opportunities associated with each risk, and revise location-based registers to address site-specific waste and material consumption risks. Currently, opportunities relating to Circular economy are identified in the swot and pestle analysis which is addressed under 6.1 of the ISO14001:2015 standard- "Actions to address risks and opportunities". Opportunities related the Circular economy are not formalised as yet. However, this review will take into consideration our fleet transition plan and the utilisation of biofuels and electric fleet, the refurbishing and salvaging of vehicle parts, extending vehicle lifespan and developing partnerships within the value chain that support and prioritise extending the lifespan of materials and utilisation of products made from non-virgin materials.

## 5.4.2 - Policies related to resource use and circular economy – Circular Economy and Resource Use

**Within the framework of the Bus Éireann Sustainability Strategy and the company environmental management system, our Circular Economy and Materials Management plan outlines our approach to adopting circular practices and resource management. The plan is a national, overarching Circular Economy and Materials Management Plan (CEMMP) and describes the company's national policy, including its obligations under the current national Circular Economy Strategy and waste management legislation and its objectives to ensure that all opportunities to prevent and reduce waste are prioritised within the business.**

Our Circular Economy and Materials Management Policy core objectives are outlined as below:

1. Develop and maintain a company Circular Economy and Materials Management Plan for Bus Éireann.
2. Reduce non-hazardous waste generation by 50% by 2030.
3. Increase Green Procurement Criteria to cover 95% of all contracts by 2030.
4. Achieve a recycling rate of 70% for all non-hazardous waste by 2030.
5. Implement Circular practices that focus on the top tier of the waste hierarchy- waste prevention and reuse.
6. Report and disclose our policies, plans, targets and metrics related to Circular economy and waste management transparently in alignment with CSRD requirements.

Both the Circular economy policy and plan is reviewed and revised annually and communicated through our EMS system subject to board approval.

There are also a number of procurement related policies and strategies that support Bus Éireann's Circular Economy objectives:

- **Bus Éireann Procurement Sustainable Mission Statement** - Committed to having a significant imprint on the carbon footprint and environmental impact through procurement activities, while ensuring ethical purchasing practices.
- **Bus Éireann Procurement Vision Statement** - Our vision is to create excellent customer centric service that supports the business strategy and ensures value for money, efficiency and sustainable procurement.

## 5.4.3 - Actions and resources related to resource use and circular economy

**As described above, the Bus Éireann Circular Economy and Materials Management plan outlines actions and resources related to resource use and circular economy. Within the plan, specific tasks and roles relating to sustainability, facilities, operations and engineering are described.**

The Circular Economy and Materials Management Plan is reviewed and revised on an annual basis at the annual internal Circular Economy Workshop, objectives outlined in the plan relate to the overall objectives and milestones outlined in the Environment and Circularity Section and roadmap section which is described within our Sustainability Strategy. Annual actions are agreed by key internal stakeholders from Sustainability, Procurement and Facilities departments and reviewed mid-year.

## 5.4.4 – Transition Plans – Circular Economy and Resource Use

### 5.4.4.1 – Objectives

**High level objectives related to circular economy in 2023 included;**

- **Training and up-skill**- provision of training programmes which address circular economy- Level 7 Sustainability Leadership Programme which included a 12-week programme on Circular Economy was delivered. Members of the finance team in Bus Éireann attended at course on Circular Economy and Sustainability: Impact on Business Models, Finance and Investments delivered by the university of Cambridge. Bus Éireann also became corporate members of the Irish Green Building Council and key stakeholder within facilities and energy have completed course in introduction to One Click – LCA.

- **CSRD Gap Analysis:** In 2023, Bus Éireann completed a CSRD alignment analysis as part of the CIÉ Group and also an organisational specific gap analysis was undertaken to review our alignment with ESRS E5. Major Gaps identified related to assessment of the value chain in terms of inflows, the calculation of weights of materials purchased and their composition in relation to virgin and non-virgin materials.
- **Non-Hazardous Waste Contract Revision:** The company waste contract is currently being revised including technical specification to be updated to reflect key national legislative updates which address circular economy application, practice and principles. Our aim is to increase sustainability criteria within the contract, encourage suppliers to provide innovative solutions to our common waste streams and ensure that the provision of waste management infrastructure supports effective segregation of waste at source.
- **Capital Projects and Circular Economy Plans:** Under the CIÉ Sustainability fund, a business case proposal to develop a project specific circular economy plan for the Capwell Bus Depot Transition Project was submitted and approved in 2023. The aim of the plan is to apply circular principals throughout all phases of the project based on the Circular Buildings Toolkit developed by ARUP Engineering. The methodology and implementation process can be adopted and applied to other Capex projects.
- **Green Procurement Strategy:** In order to enhance sustainability practices, Bus Éireann's procurement team reviewed BE's current procurement practices, adhering to sustainable procurement principles and aligning to ISO20400, sustainable procurement guidance. A Sustainable Procurement Framework (SPF) will be in place in 2024.

#### 5.4.4.2 - Resource Inflows

**As described in the section on ESRS G1, Bus Éireann provides bus fleet services under a number of contracts. Currently there are no activities within the business which manufacture goods and materials for supply internally or externally. The section below provides an overview of the most common resources procured to support our operations.**

- 1. Bus Procurement:** Buses for PSO Routes are purchased by the NTA, Bus Éireann own school bus fleet is funded by the department of transport scheme and. These buses are the core assets of the operation, providing transportation services to passengers.
- 2. Fuel and Maintenance Supplies:** source fuel, lubricants, and other maintenance supplies from distributors or wholesalers. These supplies are essential for keeping buses in good working condition.
- 3. Building Materials- Capital Projects:** Building renovation and new capital building projects require materials such as, glass, concrete, wood, fibreglass, plastic, steel, brick, mortar, dry wall, insulation, electrical wiring
- 4. Vehicle Parts and Components:** periodically replace worn-out parts and components, such as tires, brakes, and batteries. These parts are sourced from suppliers specialising in bus parts and components.
- 5. Fleet Management Systems:** utilize fleet management systems to track bus locations, monitor driver performance, and optimize routes. These systems are provided by software vendors.
- 6. Passenger Information Systems:** install passenger information systems (PIS) to display real-time arrival and departure times, route information, and other relevant details for passengers. These systems are supplied by technology companies.
- 7. Uniforms:** Purchase of uniforms for Bus Drivers, inspectors and other customer services staff made from various types of fabrics

Section 5

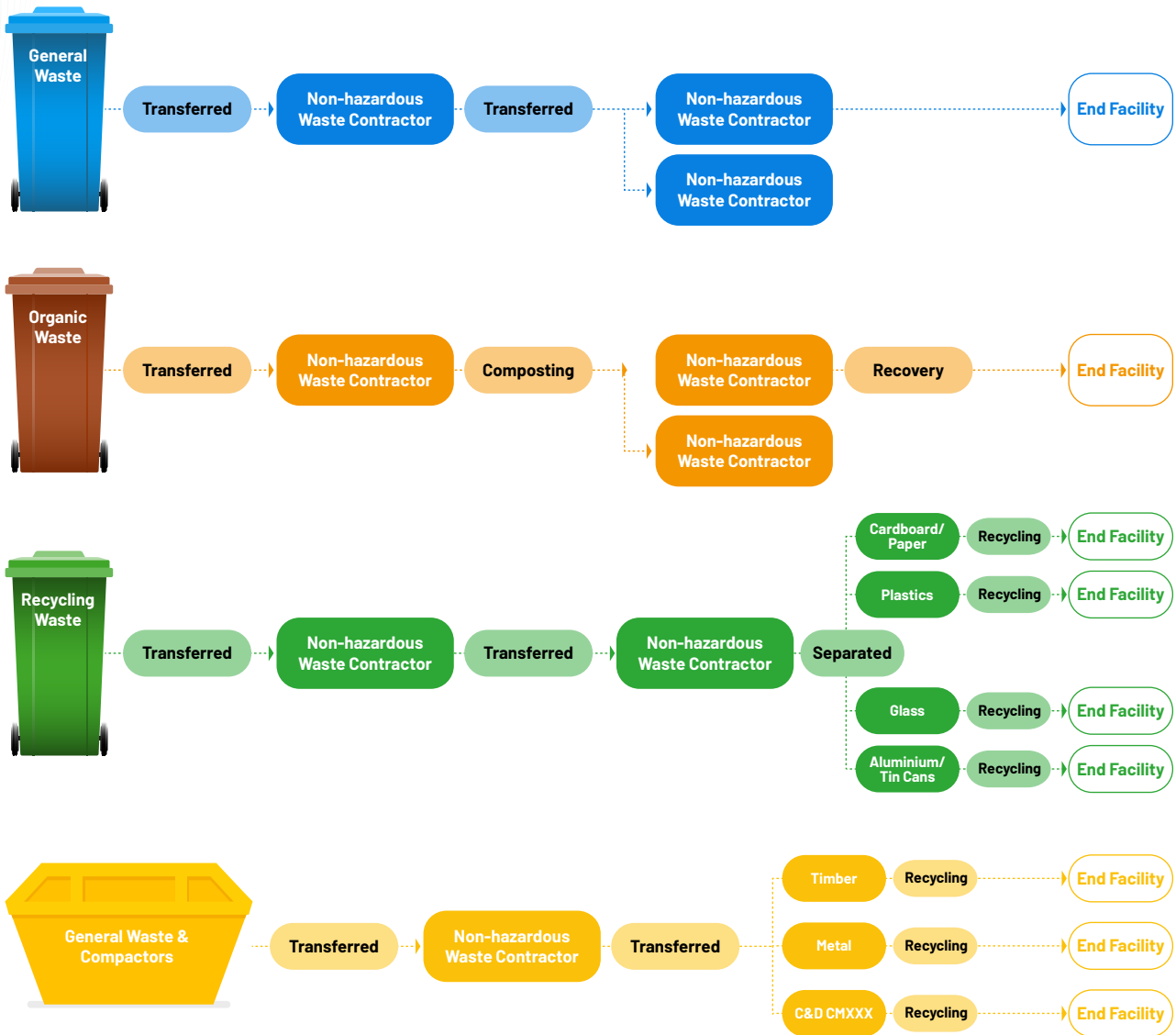
At present, Bus Éireann has not calculated total volumes and weights of all purchases made within any financial year. A preliminary target will be agreed in the coming year to develop the capacity to review material purchases and calculate overall volumes in weight metrics. Increasing green procurement criteria and supplier engagement will be a key enabler to achieving this target.

5.4.4.3 - Resource Outflows – Non Hazardous Waste Management

Bus Éireann’s approach to waste management is outlined in the Circular Economy and Materials Management Plan. The main non-hazardous waste streams generated at Bus Éireann facilities (general waste, organic waste, recycling waste, timber, metal etc.) are segregated at source and stored in designated bins/skips for removal off-site by the main waste contractor.

The segregated wastes are then removed off site for transfer to an end facility, with recycling wastes being further segregated for a recycling end use. Organic waste is sent to an end facility for energy recovery.

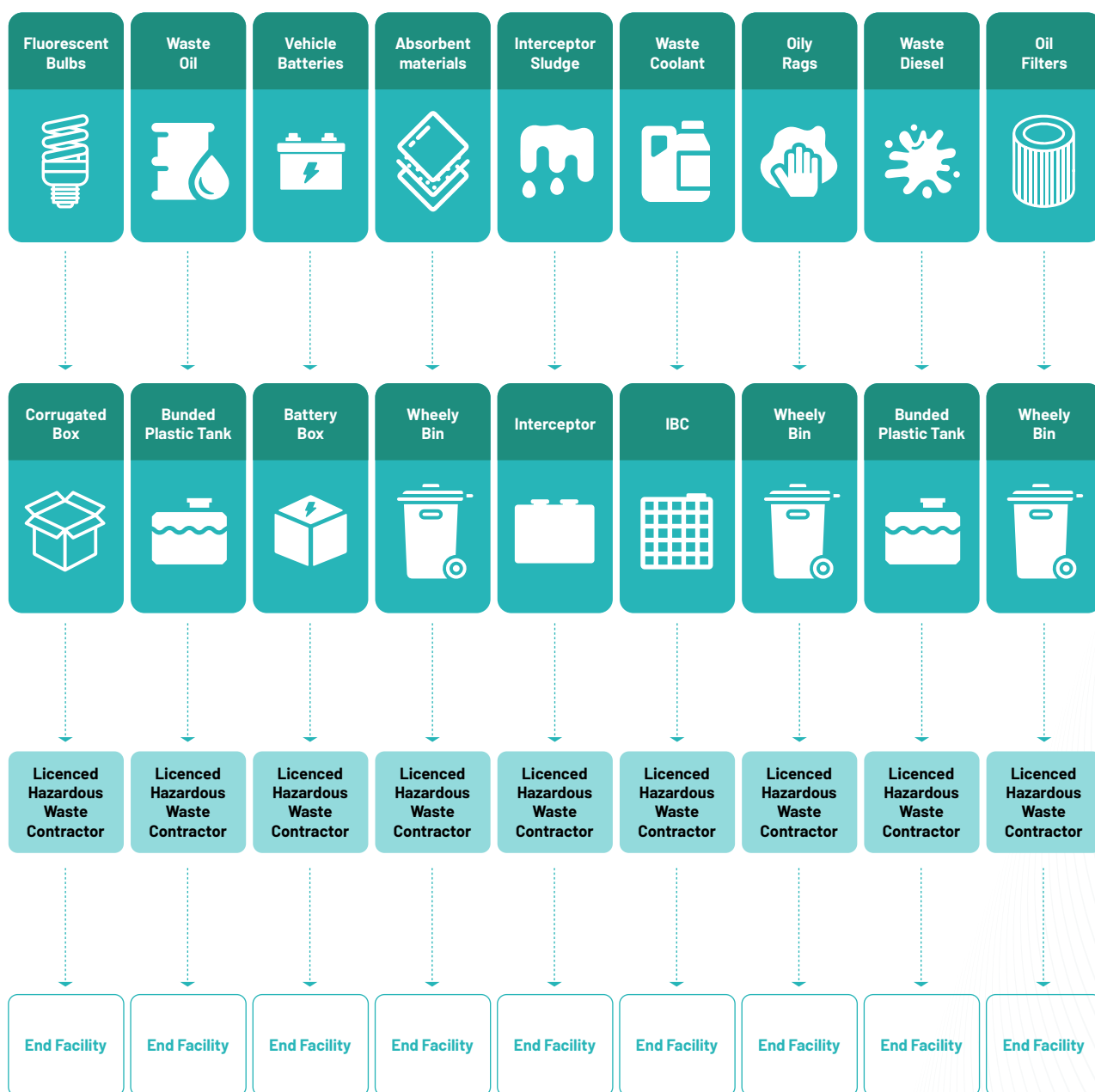
▼ Figure 18: Non Hazardous Waste Management Processes Flow Diagram



5.4.4.4 – Resource Outflows – Hazardous Waste Management

All hazardous wastes generated at Bus Éireann facilities nationally are managed by the licensed hazardous waste contractor Enva Ireland Ltd. A generic process flow map for the management of hazardous wastes is illustrated in the process map below including a list of the main hazardous waste streams generated, and appropriate storage containers used for each hazardous waste stream.

▼ Figure 19: Hazardous Waste Streams and Disposal Routes



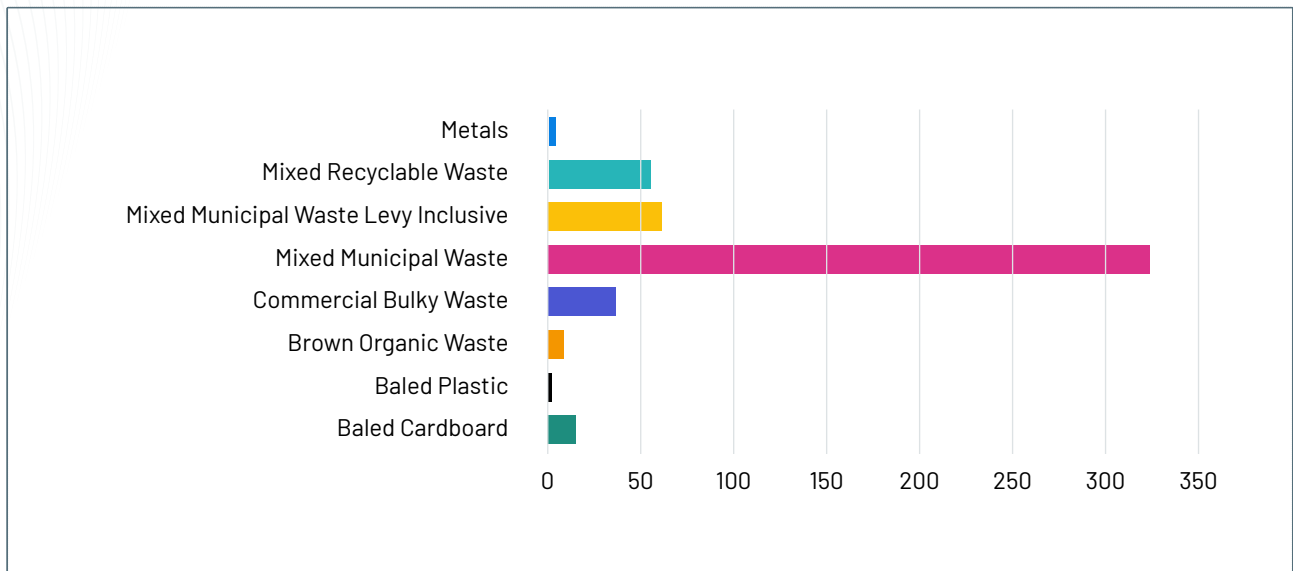
## 5.4.5 - Waste Volumes and Metrics

### 5.4.5.1 - Non-Hazardous Waste Generation 2023

Non-Hazardous waste in Bus Éireann is managed mainly through a company appointed contract which is currently awarded to Bord Na Mona. Figure 20 and Tables 12 and 13 below outline the most common Non - Hazardous Waste streams and annual volumes for each category in Bus Éireann.

Bus Éireann seeks to reduce its volume of non-hazardous waste under the above contract by 50% by 2030 and 70% recycling rate of non-hazardous materials under the same contract by 2030.

▼ **Figure 20:** Waste Volumes



▼ **Table 12 -** Waste Volumes 2019/2023

Category	Volumes Tonnes
Baled Cardboard	14.29352
Baled Plastic	1.44
Brown Organic Waste	7.726
Commercial Bulky Waste	35.63
Mixed Municipal Waste	321.9972508
Mixed Municipal Was Levy inclusive	61.3
Mixed Recyclable Waste	54.42954999
Metals	3.32

▼ **Table 13** – Non-Hazardous Waste Volumes 2019-2023

Year	Volumes Tonnes
2019	783
2020	689
2021	623
2022	620
2023	501

The above volumes are associated with the company appointed non-hazardous waste contract only. In 2023 non-hazardous waste volumes dropped 19.19% from the previous reporting year, recycling rate of non-hazardous waste increased from 19.5% in 2022 to 23.4% in 2023.

The following waste streams are not included in the above volumes; collection of some electrical and metal waste which is collected locally through licensed contractors. Waste volumes associated with waste printer cartridges, IT related waste and non-hazardous waste generated through third party construction contracts.

#### 5.4.5.2 - Hazardous Waste Generation 2023

**The collection and disposal of hazardous waste is managed through a contract which is currently awarded to ENVA Ireland Ltd. Under the revised Bus Éireann sustainability strategy 2030 our aim is achieve an 80% recovery rate on our annual waste volumes.**

▼ **Table 14** - Hazardous Waste Annual Volumes and Recycling Rates.

Table[Waste Description]	[SumWeight__kgs__]	Recycled (KGs)	Percentage Recycled
Oily water	78460	0	0%
Waste Oil	31300	31300	100
Lead Acid Batteries	8786	8522.42	97
Filter Bin	2760	2760	100
Coolant IBC	2121	0	0
Solid Oily Waste	1197	0	0
Paint	102	102	100

## Section 5

### Tyres

The use and management of tyres associated with the operation of all Bus Éireann's direct fleet is outsourced to Bridgestone tyres. In 2023 6004 tyres were fitted by Bridgestone to Bus Éireann fleet. 3251 tyres were disposed of in 2023 through the Circol/Repak agents (Crossmore Transport) and 2753 tyres were re-treaded. It takes 22 gallons of oil to make a new tyre and only 7 gallons of oil to make a re-treaded tyre. For every tyre that is re-treaded, there is approx. 15 gallons of oil saved, for 2023 usage in Bus Éireann this equates to 41,295 gallons of oil saved by utilising re-treaded products. Currently, Bus Éireann are the biggest users of re-treaded tyres on the island of Ireland. This activity in turn reduces additional recycling and waste and ensures tyres are used to their maximum potential.

### End of Life Vehicles and other Metal Recovery Contracts

In 2023, 26 buses were fully depreciated and retired from the company asset register, weights associated with the disposal contract are below. Bus and Coach Vehicles which are end of life are collected by an authorised metal waste contractor and destroyed with a II metallic component materials and are recovered in accordance with the EPA Act 1992 ( as amended) and S.I No. 137/2013 Environmental Protection Agency (Industrial Emissions)(Licensing) Regulations 2013.

A further 16 bus vehicles were retired from the company register and sold at Irish Machinery Auctions and returned back into the supply chain which amounted to 200.5 tonnes.

Other regional metal waste contracts not covered by the company appointed Bord Na Mona Contract are outlined in Table 15 below.

▼ **Table 15** - Outline of End-of-Life Buses recovered in 2023.

Other Metal Waste Collections	Tonnage
Sale of scrap - Hammond Lane	2.8
Sale of scrap - M Dowd	1.5
Sale of scrap - M Dowd	0.9
Sale of scrap - Limerick Metal	8.2
Sale of scrap - Limerick Metal	9.4
Sale of scrap - M Dowd	1.8
Sale of Scrap - Limerick Metal	1.1
Total	25.7

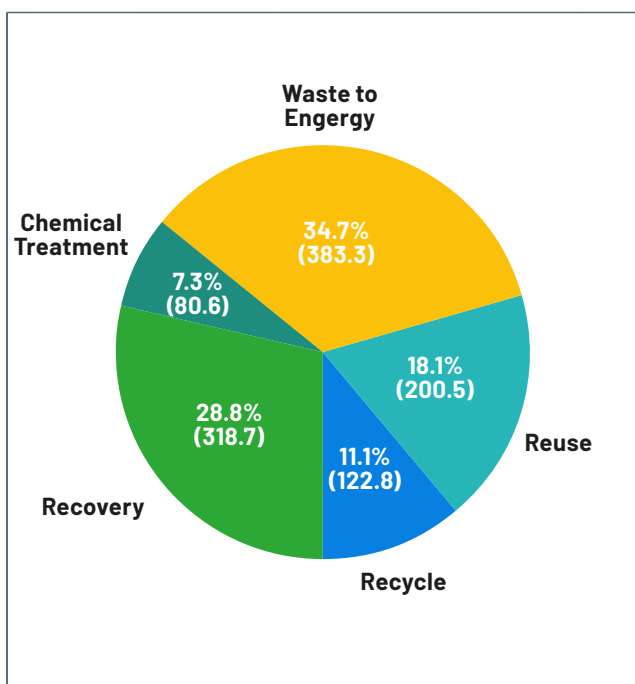
Note: Total Metal Waste Recovery including recovery through company appointed waste contractors Bord Na Mona equates to 29.02 tonnes .



▼ **Table 16** - Key Resource Outflows 2023

Waste Type	LoW Code	Materials Type	Tonnage	Treatment
Metal	16 01 04	End of Life Coaches	254.1	Recovery
Metal	N/A	Coaches and Buses sold at auction	200.5	Reuse
Metal	17 04 07	Metal Waste	29.02	Recovery
Tyres	N/A	Retreaded Tyres	Not Available	Reuse
Tyres	16 01 03	Tyres End of Life	Not Available	Recovery
Non Hazardous	20 03 01	General Municipal Waste	383.29	Waste to Energy
Non Hazardous	20 03 07	Bulky Waste	35.63	Recovery
Non Hazardous	20 03 01	Dry Mixed Recyclable Waste	54.42	Recycle
Non Hazardous	15 01 01	Baled Cardboard	14.2	Recycle
Non Hazardous	15 01 02	Baled Plastic	1.44	Recycle
Non Hazardous	20 01 08 B	Organic Waste	7.72	Recycle
Non Hazardous	20 01 36	Electronic- Computers and Laptops	Not Available	Reuse
Hazardous	13 05 07*	Oily water	78.46	Chemical Treatment
Hazardous	13 02 08*	Waste Oil	31.3	Recycle
Hazardous	16 06 01*	Lead Acid Batteries	8.78	Recycle
Hazardous	16 01 07*	Filter Bin	2.76	Recycle
Hazardous	16 01 15	Coolant IBC	2.12	Chemical Treatment
Hazardous	15 02 02*	Solid Oily Waste	1.19	Recycle
Hazardous	08 01 11*	Paint	1.02	Recycle
		<b>Total</b>	<b>1105.95</b>	

▼ **Table 16** - Resource outflows 2023 by treatment



\* N.B. Weights and tonnages for key resource outflows which have not been calculated in 2023 due to insufficient information on weights and volumes are listed below:

- Vehicle Parts returned to supplier- for example engine parts, tyre rims, windshields.
- Materials and waste generated through third party contracts.
- Electronic waste specifically IT waste.
- Re-treaded tyres and End of Life tyres

### Green Public Procurement Metrics.

**Bus Éireann established a long term 2030 target to achieve 95% of green public procurement criteria, At the end of year 2023, 50% of tenders included sustainability, 75% of the tender value include sustainability criteria.**

### 5.4.6 – Circular Economy – Highlights in 2023

**Bus Éireann’s sustainability strategy commits us to reducing our environmental impact with a focus on the areas of waste, water, recycling, reuse and green procurement.**

To manage waste, comprehensive waste audits were conducted at key depot sites in Cork, Letterkenny, Limerick, Sligo and Waterford in 2024. The purpose of the audits were to identify improvements in waste infrastructure in terms of waste segregation facilities and also user behaviours. This resulted in a decrease in non-hazardous waste of 19%.

The company continued to upgrade recycling infrastructure at customer facing stations during the year at Drogheda, Monaghan and Sligo where solar bins were installed with plans to add a further eight locations in 2024. Recycling volumes for non-hazardous waste also increased last year to 25.5%, up from 19.5% in 2022.

We continue to monitor and review our waste contract and infrastructure across our extensive property portfolio as we work towards achieving a 50% reduction in waste volume in non-hazardous waste and a 70% recycling rate by 2030. Since 2019 Bus Éireann non hazardous waste volume has reduced by 36% from 798 tonnes to 501 tonnes in 2023..

**In 2023, Bus Éireann raised its target to achieve 95% of green public procurement by 2030, up from 90% previously. At the end of last year, 50% of tenders included sustainability criteria and 75% of the tender contract value included sustainability criteria.**

To influence better outcomes, we continued to integrate circular practices when purchasing goods and services, fostering collaboration with our customers to deliver products which actively put the concept of circular economy into practice. Case studies were developed for key contracts such as our uniform and cleaning contracts and presented at the EPA Green Procurement conference in 2023.

A number of workshops were conducted during the year internally and at group level specifically focusing on ESRS 5 Circular Economy and Resource Use in order to identify information gaps associated within the supply chain and recording and reporting on materials management within the business.

We conducted 'supplier engagement' webinars in partnership with Bus Éireann's suppliers, focusing on our commitment to sustainable procurement and the circular economy throughout our supply chain. Topics covered included legal obligations and policies concerning environmental, economic, social, and circular economy.

## 5.4.7 - Financial Effects – Circular Economy

**Financial effects of material sustainability matters are assessed within Bus Éireann through the following:**

- **Risk Management Assessment:** Financial consequence is assessed for each principal and non-principal risk on the enterprise risk register including sustainability ESG risks.
- **Strategic Planning Assessment and Forecasting:** Each element of the strategic plan approved by the Board is financially appraised.
- **Rolling Five-year business and financial planning:** The rolling 5-year plan is financially appraised and forecasts are agreed with stakeholders in relation to both capital and operational expenditure.
- **Annual budgeting process:** The budgeting process is appraised and agreed at a functional level
- **Project Planning and Assessment:** For capital and operational projects the financial appraisal is undertaken in line with the Public Spending Code.

In line with CSRD/ESRS requirements further financial analysis and assessment will be undertaken as part of the double materiality process through 2024.





# Section 6

- S1 Own Workforce
- S2 Workers in the Value Chain
- S3 Affected Communities
- S4 Consumers and End Users
- G1 Business Conduct

## Section 6 – S1 – Own Workforce – S2 – Workers in the Value Chain S3 – Affected Communities S4 Consumers and End Users – G1 – Business Conduct

**This section summarises the Bus Éireann position with reference to the S and G topical standards. As identified previously the focus of the 2023 sustainability statement is on the pre-audit readiness requirements of ESRS1, ESRS2 and ESRS E1 to E5. Further detail on disclosures for these topical standards will be provided in the 2024 statement. Currently, reporting disclosures for material matters in these areas are made in the following reports:**

- Bus Éireann Annual Report
- Bus Éireann Strategic Plan – Horizon 2028
- Bus Éireann Sustainability Strategy – Driving Change
- Bus Éireann website

The approach to Sustainability ESG matters with reference to the social topical standards is articulated in the Sustainability Strategy – Driving Change and the company strategic plan – Horizon 2028. In 2023, Bus Éireann began its process of assessing double materiality and IRO in relation to social matters. A detailed workplan is in place to address the gaps identified as part of that process and will form part of the Sustainability Strategy 2024. The material matters to be addressed in detail are identified in the following table.



▼ **Table 17** – Material Sustainability Matters in relation to Own Workforce

Relevant ESRS Topical	Compliance Assurance Requirement in 2024: Materiality assessment, IRO Assessment, Policies, transition plans, metrics and target
ESRS S1 – Own workforce	Working conditions: Secure employment, working time, adequate wages, social dialogue, freedom of association, collective bargaining, work-life balance
	Equal treatment and opportunities for all: Gender equality and equal pay, training and skills development, employment and inclusion of people with disabilities, measures against violence and harassment in the workplace, diversity
	Other work-related rights (where applicable): Child labour, Forced labour, Adequate housing, Privacy (GDPR/Protected disclosures).
ESRS 2 – Workers in the value chain	Working conditions: Secure employment, working time, adequate wages, social dialogue, freedom of association, collective bargaining, work-life balance, health and safety.
	Equal treatment and opportunities for all: Gender equality and equal pay, training and skills development, employment, and inclusion of people with disabilities, measures against violence and harassment in the workplace, diversity
	Other work-related rights (where applicable): Child labour, Forced labour, Adequate housing, Privacy (GDPR/Protected disclosures).
ESRS S3 – Affected Communities	Communities’ economic, social and cultural rights (where applicable): Adequate housing, adequate food, Water and sanitation, Land-related impacts, security related impacts.
	Communities’ civil and political rights: freedom of expression, freedom of assembly, impacts on human rights defenders,
	Particular rights of indigenous communities: Free, prior and informed consent, self-determination, cultural rights
ESRS S4 – Consumers and End Users	Information-related impacts for consumers and/or end users: Privacy (GDPR and Data protection), freedom of expression, access to quality information.
	Personal Safety of consumers and end-users: Health and Safety, Protection of Children.
	Social inclusion of consumers and end-users: Non-discrimination, access to products and services, responsible marketing practices
ESRS G1 – Governance	Corporate Culture
	Protection of Whistle-blowers
	Political engagement and lobbying activities
	Management of relationships with suppliers including payment practices
	Corruption and bribery: Prevention and detection including training, incidents.

## 6.1 – ESRS S1 – Own Workforce

**Within the Horizon 2028 the strategic objective in relation to People and Culture is “To engage positively and grow our workforce to build a performance culture which delivers on the growing demand for our services and meets the skill needs of tomorrow”**

### 6.1.1 – Own workforce – Health and Safety

**Bus Éireann believes providing decent, secure and safe working conditions for all of our almost 3,000 employees is paramount to the sustainability of the company. Our workforce has grown by 7% since 2021, in line with the expanding range of services the company is providing now and towards 2030 when we expect to be providing employment for 3,850 people.**

Health and safety is a core value of our company, operating as we do in a safety critical industry. We have a strong safety record with a lower percentage of preventable road traffic accidents (at 44.5%) than the industry average. Our safety improvement plan, called Ambition Zero, seeks to reduce our preventable collisions and preventable passenger accidents by 30% by 2030 – and to reduce workplace accidents causing injury by 25% in the same period.

Since 2021, we have introduced innovative new safety processes and technology, such as mandatory random and with-cause alcohol and drugs testing for employees and many fleet safety improvements such as camera-based collision avoidance systems, internal camera-based mirrors and low bridge warnings. We will continue to innovate and harness new technology in customer and employee security. Our participation and involvement in the Government’s Road Safety Strategy (2021–2030) has contributed to the strategy formulation and the associated action plan.

### 6.1.2 – Own Workforce – Skills and Training

**Education and upskilling are important areas of focus for Bus Éireann, helping the organisation to manage change and deliver on our sustainability strategy. New technologies and ways of working are contributing to an ever-evolving employer/employee landscape so it is imperative we continue to invest in our people.**

As part of our sustainability plans, we aim to increase sustainability training hours per annum by over 50%. Over the coming decade, we will see the electrification of the vast majority of our fleet, requiring our employees to learn new skills as we transition away from diesel internal combustion engine technology and as we build an appropriate EV charging and maintenance infrastructure. We will continue to roll out our Eco Drive programme to our drivers, targeting a driver eco score of 80% by 2030. We are currently at 53%.

Education and understanding is a key enabler for the organisation as it delivers a sustainability strategy that is transforming the company. In 2022, the company delivered 832 hours of sustainability training across the organisation. This included intensive training for drivers, engineers and technicians operating new EV vehicles and infrastructure. In addition, the Climate Academy’s Corporate Sustainability Pass was launched for all employees.

Our 2030 target is to achieve a 20% increase in sustainability-related training hours from our 2019 baseline of 950 hours, in keeping with our target of increasing overall employee training hours by the same proportion. In addition, we will continue to invest in leadership development, including our Sustainability Leadership Programme, an educational initiative that is being rolled out across the CIÉ Group and which offers a Level 7 Certificate in Sustainable Resource Management from the University of Limerick.

An area in which our future sustainability may be challenged is our ability to employ a sufficient number of drivers, both male and female. To attract a wider pool of applicants, we have introduced driver training programmes, hiring drivers with a B licence and training them up to a full D large bus licence at our three training schools now in Cork, Dublin and Limerick. We will continue to broaden our recruitment base and look to attract more female drivers to the profession.

In 2023, Bus Éireann delivered approximately 3,076 hours of sustainability-related training, up from 832 hours in the previous year. Sustainability training included environmental accredited programmes funded under the ClÉ Sustainability Fund such as the Corporate Sustainability Pass and the Level 7 Certificate in Sustainable Resource Management, with 12 employees graduating in June 2023 and a further 10 participants enrolled to the same programme for the 2023 / 2024 academic year. Separately, a Level 8 Certificate Yellow Belt for Sustainable Business was commenced by 12 employees in October 2023. Both programmes are accredited by the University of Limerick.

The company remained focused on the upskilling of our mechanics, most recently in the maintenance of EV vehicles to ensure an efficient and safe operation of our emission free buses. In addition, an academic programme developed by CILT Mobility and Supply Chain Skillnet launched Ireland's first EV micro-credential for the industry, in conjunction with the Technological University of the Shannon (TUS). A total of 90 mechanics and craft-workers from Bus Éireann enrolled and are due to graduate in 2024.

During the year, we delivered inclusive leadership training across all levels of management including programmes on Diversity & Inclusion, Unconscious Bias / Inclusive Decision-making, Inclusive Leadership workshops, Train the Trainer for D&I, Diversity Champions, Disability Awareness and Pride themed sessions.

### 6.1.3 – Own workforce – workplaces

**We are important employers in many regional cities and towns with almost four out of five employees based outside of Dublin, an increase from three out of four at the time of our first sustainability strategy.**

Expanded and new facilities will be provided at locations such as Westport, Cork, Galway, Sligo, Drogheda, Waterford, Broadstone and Busáras between now and 2030. New bus maintenance garages will be built at locations such as Limerick to ensure our maintenance teams have a modern and safe environment to work in. As we transition to electric vehicles, our garages will be upgraded to enable these vehicles to be maintained on site.

### 6.1.4 – Own workforce – Gender

**At Bus Éireann, we aim to create an environment in which everyone is treated with respect and dignity, and feels included. Such an environment enables our employees to achieve their full potential. We are mindful that we operate in an industry where historically most of the employees have been male and consequently achieving greater gender balance has not always been easy. We are fully conscious that we need to address gender participation imbalance as part of our overall company strategy and as part of our efforts to become a more sustainable organisation by 2030.**

In 2023, the number of female drivers was 4%, female trainee drivers was 6.2%, female school bus drivers at 7.6%, our weekend female drivers at 13.6%. Overall, there has been an increase in the number of overall female company employees hired over the last two years.

Nevertheless, we acknowledge that we need to do more to encourage female participation among drivers and across other grades. Our aim is to increase the female employee numbers from 10% to 20% by 2030. To do this, Bus Éireann has developed a number of specific actions within our people strategy including clear media plans to reach target audiences for underrepresented roles and offer flexible working arrangement for employees with family responsibilities.

For supervisors, we are aiming to achieve 10% female appointed representation by 2030 from a current base of 2%. We are actively trying to recruit more women drivers and mechanics, which ultimately will lead to more female



## Section 6

supervisors. However, Ireland lags behind many other European countries in female participation in these grades.

As part of the sustainability strategy, we are adding a new metric on the representation of women in management roles, for which there are currently 53 females out of a total of 156. Our aim is to achieve a 50% representation by 2028. At Board level, we are targeting 50% female representation for appointed roles by 2030. We are currently at 29%.

In 2022, we were pleased to report the results of our first gender pay gap report, with a mean gender pay gap of -10.2% in favour of female employees and a median gender pay gap of -5.6% in favour of female employees. Notwithstanding this outcome, the report also identified areas for action including an overall male to female ratio of 90% male to 10% female.



Achieving greater gender balance in our workforce is a key focus of our sustainability strategy with targets for females to comprise 10% of our drivers and 20% of our workforce by 2030. In 2023, females comprised 4.47% of our drivers and 11% of our workforce. Females comprised 14% in our weekend driver category and just over 7% in schools.

During the year, hiring rates for females was higher than for males, with the company starting to increase representation in the driver and maintenance segments where female representation has historically been low in what has been a predominantly male industry.

Bus Éireann's Gender Pay Gap in 2023 showed a mean of -11.8% and median of -9.8%. Both measurements are in favour of female employees reflecting a greater female representation at senior management levels. Female employees were promoted at a higher rate than male employees 5.3% for women vs 2.2% for men. Nevertheless, we remain focused on recruiting more females including for driving and craftworker roles.

### 6.1.5 – Own workforce – Diversity & Inclusion

**A cornerstone of our Diversity & Inclusion (D&I) vision is to strive for a workforce that is representative of Irish society and our customer base. It is a source of huge pride for the company to have a workforce comprised of 46 different nationalities.**

Over recent years, we have been embedding D&I across the organisation by updating our policies including Dignity and Respect at Work, Equality and Diversity, and Gender Identity. To encourage more diversity, we have added new KPIs in 2024 to include a target 6% of the workforce with disabilities by 2030. We are targeting new hires from different nationalities of 20% by 2030.

Under our people strategy, Bus Éireann will run a number of initiatives to support this target including "Driving for Diversity", an education programme for drivers, unconscious bias training and spotlight key employees that showcase diversity internally and externally. As part of our broader sustainability efforts, we became a signatory of the Business in the Community Ireland (BITCI) Elevate Pledge in 2022. The objective of the pledge is to encourage companies to increase the employment participation rates of identified, under-represented groups. As part of the programme, extensive training programmes for leadership groups at Bus Éireann have commenced. As always, we will continue to support national "pride" events around the country each year.

As Ireland's national bus company, we seek to have a workforce that is representative of our customer base. In 2023, we employed 2,932 people of which 16.72% were non-Irish with employees from 54 nationalities, up from 46 in the prior year. In our annual 'Have Your Say' survey, 87% of respondents said Bus Éireann was welcoming to and valued people from different backgrounds.

Bus Éireann is a signatory to the BITCI Elevate Pledge which commits us to building an inclusive workplace and last year the company undertook several initiatives to support our inclusion strategy including fair and transparent recruitment processes to ensure talent is developed and promoted. In addition, a steering diversity group was set up in 2023 to consider and monitor progress on all aspects surrounding the company's D&I Strategy on a quarterly basis, with an annual review at the end of 2023 and every year thereafter. Several champions were put in place

across the business to recognise and promote to others that diversity & inclusion have a key role to play in the success and performance of organisation.

In 2023, Bus Éireann achieved the Investors in Diversity Bronze, the first of the three stages required in achieving the Investors in Diversity EDI Mark from the Irish Centre for Diversity. The company also won four awards during the year including the Outstanding Diversity Initiative at the National Diversity & Inclusion Awards; the Sustainable Business Impact Award – Inclusive Recruitment from Chambers Ireland; the Talent Management Award (Highly Commended) for Talent Pipeline for Bus Drivers from CIPD; and Talent Acquisition Award at the HR Champion Awards.

Bus Éireann continued its support of the LGBTQ+ community in 2023 by investing in a series of LGBTQ+ educational workshops for employees, while also launching a number of internal diversity & inclusion champions across the business. In addition, the company participated in Pride parades across Ireland in Clare, Cork, Drogheda, Limerick, Mullingar, Navan, Sligo and Wicklow.

### 6.1.6 – Own workforce – Employee Well-being and Engagement

**Bus Éireann aims to provide a model workplace for enhancing the health and wellbeing of its staff and believes that physical, psychological welfare and safety of staff are key aspects to organisational success and sustainability.**

We have identified six domains that support health and wellbeing – physical, mental, social, financial, intellectual and environmental. The Bus Éireann Health & Staff Wellbeing strategy provides a road map for ways that support and improve the wellbeing of staff within the company and develops an overarching structure to aid

development of more effective processes and outcomes. We believe this approach will have a multiplier effect in enhancing performance, ensuring staff retention and attracting talent to the company.

We will consistently review our working rosters, to ensure an appropriate match between effective service delivery and work-life balance. Flexible and remote working for our employees is facilitated where possible. Looking to 2030, we have set a target of 50% staff engagement with our physical, mental, financial and social wellbeing programmes and for a 20–25% staff engagement in voluntary health screening. In 2021, we set an overall target of 75% for employees who say Bus Éireann is a great place to work and we are committed to achieving this over the course of our plan. We call this metric employee engagement.

Our services were delivered by almost 3,000 employees in 2023 and ensuring their welfare and providing decent and safe work has always been of paramount importance to Bus Éireann. We operate in a safety-critical industry and are always conscious of minimising risk and doing everything practicable to improve our safe systems of work.

The upward trend on road incidents nationally in 2023 was unfortunately also experienced within our company during the year including a major incident which sadly resulted in the loss of one of our drivers.

As we continue to grow, adding over 2 million kilometres of road passenger services last year, we will give the most critical focus to delivering our services safely including partnering with the Road Safety Authority and supporting initiatives such as the National Road Safety Plan and Vision Zero.



## Section 6

Last year, we implemented an extensive safety action plan and update of safety documentation, including a new reporting deck on collisions and safety incidents. We also integrated new vehicle technologies to assist our drivers including conducting a collision avoidance trial using Mobileye across 16 buses in Cork city services which was analysed over a full year of operation in 2023.

Bus Éireann's Wellbeing strategy has four pillars – Physical, Mental, Financial and Social. The strategy is supported by BÉwell@Work, our programme to develop a workplace environment that protects and enhances our employees' health and wellbeing. In 2023, we launched a new portal called Wellhub to help communicate our Wellbeing programmes and activities.

Mental health was a key focus last year including developing a Mental Health First Aiders (MHFA) network with over 30 staff receiving specialist training. Other key actions included the provision of additional health screening across multiple locations; providing staff with access to a financial wellbeing portal, webinars and a one-to-one clinic; and multiple awareness clinics conducted around a range of areas including addiction, health, mindfulness and nutrition.

In 2023, the company conducted 54 property improvement projects and 27 building maintenance projects in our locations across the country, including employee and customer facility improvements and sustainability-related projects. Many of the projects focused on energy efficiency including the installation of insulation, heating systems and radiators, triple glazed windows, LED lighting and thermostatic controls.

Our employees are one of our most important stakeholder groups and last year we developed and launched our new People and Culture Strategy 2024-2028, which sets out our ambition to become an employer of choice, realised through our skilled and agile people, who work in a supportive and inclusive environment.

In 2023, we achieved an employee engagement rate of 72%. An engagement rate measures the relationship between an organisation and its employees, and the level of connection employees feel to the company's goals and values.

In our annual Go the Extra Mile (GEM) award, a record 1,200 nominations were made for employees by their colleagues resulting in 18 individual employee award winners. The overall Team of the Year award went to the Carlow Town Service Mobilisation team, while Athlone Depot secured the Depot of the Year accolade in recognition of the landmark Electric Town Service planning and implementation project.

Employee engagement levels were high on BÉOnline, our internal communications channel, with more than 3,200 posts and 8 million impressions. Employee feedback and information generated through the channel contributes to planning and decision-making, in addition to suggestions received through our Bright Ideas scheme.

## 6.2 – ESRS S2 – Workers in Value Chain

### 6.2.1 – Workers in the Value Chain - Anti-slavery

**Our sustainability matters to us across the value chain and in 2022 we adopted a responsible purchasing policy that included our legal obligations to anti-slavery laws.**

It is our responsibility to thoroughly vet and monitor our suppliers to help minimise the risk of inadvertently engaging with entities that use forced labour or exploit human trafficking. This promotes ethical business practices and contributes to a more socially responsible and sustainable supply chain. Procurement is reviewed bi-annually under the annual procurement plan.

▼ **Table 18** – Material Sustainability matters in relation to Workers in the value Chain

S2 – Workers in the Value Chain	Disclosure 2023
Impact Materiality	<p><b>Working Conditions</b></p> <ul style="list-style-type: none"> <li>Secure employment</li> <li>Working time</li> <li>Adequate Wages</li> <li>Social dialogue</li> <li>Freedom of Association</li> <li>Collective Bargaining</li> <li>Work-life balance</li> <li>Health and Safety</li> </ul>
	<p><b>Equal treatment and opportunities for all</b></p> <ul style="list-style-type: none"> <li>Gender Equality</li> <li>Training and Skills development</li> <li>Employment and inclusion of persons with disabilities</li> <li>Measures against violence and harassment in the workplace</li> <li>Diversity</li> </ul>
	<p><b>Other work-related rights</b></p> <ul style="list-style-type: none"> <li>Child Labour</li> <li>Forced Labour</li> <li>Adequate housing</li> <li>Privacy</li> </ul>

## 6.3 – ESRS S3 – Affected Communities

### 6.3.1 – Sustainability strategy – Community engagement

**Community is core to Bus Éireann’s purpose to sustainably connect people to who and what matters to them, helping to make life better. Consequently, Bus Éireann aims to be at the centre of its communities, with our people very much of and for these communities.**

We do so by engaging meaningfully and through building relationships with community groups, local authorities and local charities, in addition to providing support to organisations at national level.

Our approach includes annual planning for Corporate Social Responsibility, founded in research and policy, down to weekly meetings with regional executives on grassroots initiatives. Our approach is informed by our alignment to the Business in the Community Ireland initiative, the Business Working Responsibly Mark, for which we achieved formal accreditation.

Special proposals developed include initiatives with Grow Mental Health, National Spring Clean, Fill a Bus campaigns, Community Games, in addition to localised partnerships and employee support. We also actively encourage and support employee volunteering programmes and days.

As we move towards the next phase of our sustainability strategy, we will develop a renewed community engagement strategy and establish goals which will help us to maximise our impact with partners for societal change. Our new community strategy will focus on deep and proactive engagement on specific themes which align with our business goals and overall strategy. This process will be shaped through stakeholder consultation, in addition to volunteering initiatives that are skills-based and impactful.

### 6.3.2 – Affected Communities – Highlights in 2023

#### 6.3.2.1 – Cities and Communities

**As Ireland’s national public bus operator we are an enabler of social and economic activity, carrying people to education and employment, while promoting inclusion in our cities and communities by facilitating travel to healthcare and to community, sports and cultural events.**



In 2023, we delivered 70.4 million passenger service kilometres, up 3.1% across all routes and approximately 5,000 bus stops nationally. New services added in 2023 included contracts to operate the Eastern Commuter Corridor and Carlow Town services, which Bus Éireann successfully tendered for and won.

Through the provision of these services to cities and towns outside of Dublin, Bus Éireann actively implements the Government’s Sustainable Mobility Policy including supporting BusConnects and Connecting Ireland, which aim to improve public transport and address challenges that climate change poses for the transport sector.

We are aiming to double our 2019 passenger numbers to 178 million by 2030, which will involve the redevelopment of five new bus stations to provide customer services and interchange facilities. In addition to helping to de-carbonise our fleet, the transition to EV will result in reduced air and noise pollution in our cities and communities as evidenced by the successful launch of new EV town services in Athlone in 2023.

Last year, we undertook further accessibility and upgrading of bus stop facilities at our stations, renewal to footpaths to accommodate accessible coaches and fleet, and upgrading of carpark facilities at Cork, Dundalk and Ennis, with further works planned to commence at Clonmel, Longford and Macroom in 2024.

### 6.3.2.2 – Community initiatives

**In 2023, Bus Éireann joined other transport operators in the inner city Dublin area to partner with An Garda Síochána for a day of support for public transport aimed at deterring anti-social behaviour at transport stations, including at our Busáras depot.**

During the year, we renewed our sponsorship of the Cairn Community Games, a voluntary organisation supporting communities in Ireland by providing opportunities for children and young people aged 6 to 16 to develop active, healthy lives in the arts and sports. Bus Éireann, in conjunction with Transport for Ireland, is the organisation's official travel partner.

We were delighted to collaborate again with Business in the Community Ireland (BITCI) World of Work Programme to support secondary school students in career guidance towards the potential sustainable career and further education opportunities available to them in Bus Éireann.

In Cork, we continued our partnership with the secondary school Coláiste Éamann Ris to deliver a BITCI session called 'Be Smart creating your online brand', helping students at Transition Year level to manage their digital footprint. It is part of a new programme Bus Éireann is piloting, called Towards Your Future, which is aimed at helping TY students.

In Galway, we continued to partner with Coláiste Muire Máthair and among the activities was a guided tour of our city depot including learning about the World of Work, hybrid vehicles, geo-fencing, a brake test demonstration, and exploring a 'Day in the Life' of a Bus Éireann employee. Other activities during the year included learning sessions on sustainability and presentation skills.

### 6.3.2.3 – School Transport Services

**Since 1967, Bus Éireann has operated the School Transport Scheme on behalf of the Department of Education, the largest such scheme in the EU, delivering significant social benefits to pupils and their families across the country.**

In 2023, the scheme carried a record number of 162,500 pupils per school day, an increase of 8% on the previous year and which included 19,900 students with Special Educational Needs, up 13%. As our numbers had already greatly exceeded our initial 2030 sustainability strategy target of 139,000 pupil journeys per day, Bus Éireann in our updated strategy set a new goal of achieving 263,000 journeys per school day by the end of the decade, an increase of 125% (on 2019 baseline).

Demand for these important services has grown significantly. In 2023, we operated across 9,500 routes, up 6.2% on 2022 and using 7,300 vehicles.

To further support the scheme, we appointed a School Transport call centre service provider to improve our response times and customer experience for the services. This dedicated customer call centre operated from May to the end of November with 62,207 customer engagements, including a peak of over 20,000 calls made in August for the back to school period. We also ran a communications campaign advocating safety awareness, including the issuing of a revised code of conduct for students.

The School Transport Scheme also plays an increasingly important role in encouraging climate action through modal shift to public transport and away from private car usage, reducing aggregate vehicle kilometres travelled through 'avoided' car journeys. Bus Éireann estimates our school services helped to 'avoid' significant other car journeys in 2023.

## 6.4 – ESRS S4 – Consumers and End Users

### 6.4.1 – Consumers and End Users – Customer Experience

**Bus Éireann has developed a new Customer Experience Strategy and 2024 Customer Experience plan to help us deliver across our products to achieve the goals set out in Horizon 2028 our Vision for Green Growth. The key Customer Experience activities and approach that is needed to ensure the continued success of Bus Éireann and to help us stay one step ahead of other operators in an increasingly competitive marketplace.**

Customer Experience is essentially what customers think of the service we provide to them. Every touchpoint the customer has with Bus Éireann can shape their opinion. Several levels define both the absolute minimum requirement for customers to even travel with us (core elements), and things that build up to make an excellent journey service differentiators. Key aspects of the customer experience strategy include the following:

- We monitor insights internally and externally. Via our own CSAT survey on a quarterly basis, over 14 locations, this covers both Expressway and PSO products. The NTA transport satisfaction survey is carried out annually and it monitors the PSO offering. We also have access to the CXI report who conduct benchmarking on an annual basis for both Expressway and Bus Éireann.
- To support the delivery of our strategy, we have activities planned throughout the year help us improve the customer experience.
- We will introduce standards that our people can understand and live every day to put customers first.
- New for 2024 will be our customer promise – our commitment to customer journeys drawing out elements from our values, charter and standards to show customers what they can expect from Bus Éireann. The Customer promise will be instrumental in the development of the Customer Charter and Customer Action plan
- We have defined our standards for delivery and committed to our Driver Promise – it is all about our people, as they are the face of Bus Éireann. How we all behave defines our brand and, after punctuality, is the second biggest influencer of how our customers feel.
- Empowering our people to support the delivery of Green Growth Horizon 2028 through engagement and training activities. Actions include:
  - Training courses for all front-line employees on Accessibility and Customer Experience
  - Travel Assistance Scheme and Travel Information Team expansion
  - Driver Promise refresher and update
  - Empowering people to take accountability for their impact on the customer experience
  - Acts of kindness and problem resolution
- We will re-evaluate the core Customer Experience team to better support the business in delivering **Horizon 2028** our vision for Green Growth. With the emphasis on communicating and collaborating with the regions to ensure the Insight to Action process is understood and help interpret customer insight from our quarterly Customer Satisfaction Survey (CSAT) and customer contacts.

- Measuring for success: We have established methods of monitoring what our customers think and will continue to utilise these in 2024 to help us deliver our targets.
  - Customer Satisfaction Survey (CSAT) and customer contacts.
  - CSAT for School Transport (new for 2024)
  - We monitor complaints
  - We track operational performance We check employee satisfaction
  - We are monitored externally by the NTA
- KPIs: the KPIs targets that have been identified in relation to customer experience are as follows:
  - Performance - 80%+
  - Overall Satisfaction Employee - 80%
  - Overall Satisfaction Customer - 90%
  - NPS - 30



## 6.4.2 – Consumers and End Users – Accessibility for all

**Equality of access is a fundamental tenet underpinning the provision of public services. Since 2019, Bus Éireann has conducted a rolling programme of bus stop accessibility improvements, completing 16 significant projects and with eight more in progress. In 2024, all bus stops at our bus stations, at stops in our ownership and site locations will be fully wheelchair accessible.**

Separately, a significant programme to bring all stations up to the new Part M accessibility standards is also being undertaken by the Bus Éireann property team, with funding from the NTA.

In relation to our fleet, we are transitioning to low-floor buses which enable accessibility for wheelchair users and people using mobility devices. Bus Éireann has a 100% wheelchair accessible city and town bus fleet and we will continue to transition our overall fleet (including coaches) to low floor where possible, with 71% of our service fleet now low floor, a 25% increase since 2019.

However, challenges remain in increasing the number of bus stops that are equipped to cater for wheelchair users and others with mobility needs. To make further progress, we have set a new strategy of converting a further 10 routes to fully accessible by 2025. Our Travel Assistance Team in Cork was established in 2022 and has been hugely successful in supporting people with disabilities and mobility issues to travel independently on our PSO Routes. We plan to establish Travel Assistance teams in Limerick, Galway and Waterford by the end of 2025.

Bus Éireann has invested in accessibility infrastructure improvements and acquiring low-floor accessible vehicles and in 2023 we were pleased to achieve a 100% success rate for assisted wheelchair journeys. The success of the Travel Assistance Scheme put in place for Cork provides a template to replicate this drive for inclusive travel across other cities and towns.

During the year, we completed two additional accessible bus station locations in Mullingar and Ennis, while also planning for a major programme of bus station accessibility improvement as part of a five-year programme funded by NTA.



## 6.5 – ESRS G1 – Business Conduct

### 6.5.1 – Business Conduct – Governance

**Bus Éireann is committed to operating to the highest standards and operates under the Code of Practice for the Governance of State Bodies. As such, we operate to a prescribed corporate governance architecture and within certain frameworks, and are subject to external review.**

We are publicly accountable to the Department of Transport and to the Oireachtas Committee on Transport; we have a Board of directors appointed by the Minister, the company is audited externally, and with annual accounts that are published and laid before the Houses of the Oireachtas.

We are committed to public sector mandated targets on the Climate Action Plan's GHG emission reduction goals and we report our progress on energy efficiency improvement to the Sustainable Energy Authority of Ireland (SEAI) (annually) and on climate action to the Department of Public Expenditure/NewEra and the Department of Environment and Climate Change (bi-annually). Our employees operate to a published code of business ethics.

We comply with gender pay gap reporting requirements and are committed to improving representation of women throughout the business, led by a Senior Manager for Talent & Diversity.

In sustainability, our governance structure stems from our Board of Directors to our Sustainability Committee, a committee of the Board established in 2021. The Bus Éireann Sustainability Steering Group oversees the implementation of the Sustainability Strategic Plan with nine internal teams reporting to this group. Our internal sustainability team is led by our Chief Safety and Sustainability Officer and includes a number of working teams across the business who represent various aspects of sustainability including climate action, environment, sustainability reporting, community engagement and finance.

### 6.5.2. – Sustainability strategy – reporting and disclosures

**Bus Éireann believes transparency and accountability drive good corporate governance. We are committed to providing balanced reporting and disclosures. In addition to highlighting our achievements and progress, we disclose areas where there are gaps and challenges, and where further work is required.**

Progress on our sustainability strategy's targets and metrics is reported on a quarterly basis to the Board Sustainability Committee. The Sustainability Committee was established to assess, guide, report on and make recommendations to the Board with reference to the Bus Éireann sustainability strategy. The Board also has a rolling agenda which addresses key sustainability topics and projects which have been identified as highly material for the organisation. Annual progress on the sustainability strategy is communicated through the company's annual sustainability report and annual report, both of which are published on our website. We also participate on the CIÉ Sustainability Advisory Group which guides overall Group policy on sustainability.

In 2022, Bus Éireann, as part of the CIÉ Group, received an A- rating from the Carbon Disclosure Project (CDP), recognising our progress on the de-carbonisation journey through disclosures and towards environmental leadership. As part of our sustainability strategy, we believe in the value of external validation, and we are also signatories of Business in the Community's Business Working Responsibly Mark and the Elevate Pledge initiatives.

The new CSRD entered into force in January 2023 and will, along with the associated 12 reporting standards documents, change the landscape of environmental, social and governance reporting. This directive will have significant implications for all large businesses. We have prepared and are implementing a CSRD compliance plan to ensure that we will be a leader in this area. We aim to reach an outline assurance milestone in 2024 and to be ready to report fully in 2025 in line with the directive.

Bus Éireann has three primary long-term governance objectives in relation to sustainability:

- Develop and enhance our governance structure to implement the Bus Éireann Sustainability Strategy and the Bus Éireann Strategic Plan in line with reporting requirements.
- Ensure that we can provide assurance to the shareholder and stakeholders that the company complies with the governance and reporting aspects of CSRD/ESRS and the forthcoming Corporate Sustainability Due Diligence Directive.
- Develop the compliance and governance policies, action plans, internal controls and resource deployment to implement the above.





# Section 7

CSRD/ESRS

Compliance Assurance

Workplan for 2024

## Section 7 – CSRD/ESRS Compliance Assurance Workplan for 2024

Through 2024, Bus Éireann will work through its workplan to increase pre-audit readiness with a view to providing limited/reasonable assurance on CSRD/ESRS compliance requirements for financial year 2025. The seven specific workstreams are illustrated below:

▼ **Table 20** – CSRD Compliance Assurance Plan for 2024

	Area	Detail	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
1	Sustainability Due Diligence Materiality	Sustainability Due Diligence 2023 and Update 2024													
		National Policy Context Update 2024													
		Double Materiality Assessment 2024													
		Materiality-Stakeholder Engagement Process													
		Benchmarking / Best practice / Peer Review													
2	Impact, Risk and Opportunity Assessments	Risk Barometer Review													
		ESG Risk Assessment 2024													
		ESG Opportunity Assessment 2024													
		Review of local registers													
3	Transition Planning	Governance Structure Review													
		Gap analysis on resources and planning													
		Targets and Metrics refinement													
4	Regulatory Surveillance - Internal Policies / Procedures	Policy/procedure review by topical standard													
		Upstream Regulatory Surveillance													
		Create legal/policy register and repository													
5	ESG Data and Content Processes	Scope 3 Assessment / Value Chain Analysis													
		Refinement of compliance data and content management systems													
6	ESG Communication, Training and Awareness	Internal ESG Compliance communication programme													
		ESG related training programme													
		External ESG Communications with stakeholders													
7	CSRD Compliance Assurance and Reporting	2024 Gap Analysis and Review on General and Topical standards													
		ISO recertification and annual review process													
		BWR/CDP processes													
		Annual Review of Effectiveness of Internal Control 2024													
		2023 BE Sustainability Statement/Input to CIÉ Consolidated Statement													
		2024 BE Sustainability Statement/Input to CIÉ Consolidated Statement													



 **Bus Éireann**  
SUSTAINABILITY