



Contents

O1 Context
O2 EY Ireland Sustainability
Services overview
O3 EY Ireland Sustainability

Services



Organisations are having to evolve...

How can sustainability work for business, and business work for sustainability?

At EY, we believe sustainability is the innovation opportunity of our lifetime. Organisations and society are inspired now more than ever to do the right thing, to collaborate, innovate and accelerate to a more sustainable future.

Collectively we can create financial, consumer, human and societal long-term value for all stakeholders.

EY's multi-disciplinary sustainability team combines experience in assurance, consulting, strategy, tax and transactions services with climate change and sustainability knowledge. With experience across industries, our team creates long term value by helping organisations build a more sustainable future, and a better working world for all.

Sustainability compliance and complexity is a burning platform

New demands are arising from a range of stakeholders



Of investors utilise organisations' ESG disclosures for investment decisions.



Of employees believe their organisations lacks a strong sustainability culture.



Of consumers consider sustainability important when making a purchase.



five-fold increase in the number of companies impacted by the CSRD in Ireland compared with those complying with the NFRD2.

Voluntary standards























Mandatory Regulations*

EU Taxonomy

CBAM

CSRD

CSDDD



SEC



Our comprehensive service offering is designed to meet diverse sustainability requirements







Sustainability Reporting and Assurance

Our Services



An in-depth understanding of your organisation's current sustainability Maturity.



A detailed understanding of the sustainability regulatory risk profile.



A detailed gap analysis and remediation plan to address issues identified.



Develop High Level Roadmap Develop high level roadmap to inform future operating model.

Our deliverables

Maturity
Assessment /
Double
Materiality
Assessment

Regulatory Assessment and Gap Analysis

Climate Scenario Analysis

Strategic Roadmap

Assurance and pre-assurance

Contact



Derarca Dennis Partner

Climate Change and Sustainability Services

E: derarca.dennis@ie.ey.com



Emer Keaveny Partner

Climate Change and Sustainability Services

E: emer.keaveny@ie.ey.com

The way your organisation embraces sustainability issues is integral to its resilience and creating long-term value for a diverse range of key stakeholders.

How your organisation reacts and reports on these matters is also a crucial component for building confidence and trust in your organisation. Because of that, the role of assurance extends beyond meeting the growing transparency demands of regulated sustainability reporting. It also empowers organisations to act and be accountable, measuring their overall value and confidence in their sustainability practices.



Data and Technology

Our Services

 \overline{N}

Solution Design & Data Preparation

Define the solution requirements and target state technology architecture. ESG Data model design and vendor selection readiness.



Platform Delivery and Ecosystem Integration

Implement a scalable ESG platform tailored to your specific requirements creating a single source of truth for ESG reporting use cases.



Data integration and Automation

Integrate with existing systems to streamline data collection, remove manual processes and enable effective reporting.



Analytics

Embed analytics for performance management reporting, dashboards & actionable insights. Automated reporting for voluntary and mandatory reporting.

Contact



Dave O'ShaughnessyPartner
Sustainability Technology

E: dave.oshaughnessy@ie.ey.com

Investors, regulators, and stakeholders across society are increasingly demanding greater transparency from organisations on ESG and sustainability performance. To meet stakeholder and regulatory demands, organisations must look to leverage sustainability technology to improve decision-making, reduce cost and increase operational and performance effectiveness to deliver long-term value.

At EY, we deliver technology solutions to help clients accelerate sustainability performance and streamline regulatory reporting. Our solutions consolidate sustainability data in one place and leverage the power of integrated analytics for better decision-making and value creation.

Our deliverables

ESG data model design and Target System Architecture design

System implementation, data integration and automation

Sustainability
performance
management analytics
and regulatory
reporting



Sustainability Reporting

Our Services

Process and Service Delivery Model End to End reporting processes are impacted. What will be the impact on these processes? Where will the process be delivered?



Governance and People

What skills are required for a Sustainability Reporting Team? Who is the owner? What is the ideal team size?



Performance Measures What KPI's are needed to measure the success of the Sustainability Strategy? How will these KPIs be measured? What reporting will be in place?



Data and Technology

How can we bridge the existing data gaps? What systems are required to bring all the data points together? What could a technical architecture look like?

Contact



Louise Keating
Partner

Sustainability Reporting Services E: louise.keating@ie.ey.com

The CFO to CVO journey is strongly triggered by creating long-term value based on sustainable and profitable business models. That requires an extended reporting approach, which EY calls 'Value Reporting'.

Every element of the finance function is disrupted by sustainability. From process and service delivery models to governance and people, how you measure performance and utilise data and technology while adhering to compliance with sustainability requirements and assurance readiness. EY can support your organisation to deliver integrated sustainability reporting.

Our deliverables

Current state
assessment and target
integrated finance and
sustainability operating
model

Develop a roadmap to deliver an integrated finance and sustainability reporting and operating model Implement an integrated finance and sustainability reporting and operating model



Sustainable Procurement and Supply Chain

Our Services



Manage supply chain risk and due diligence

Design and integrate supply chain ESG due diligence systems to help manage risk and ensure compliance.



Enable new revenue sources

Investors, consumers and regulators expect organisations to take action and deliver targets.



Increase transparency across the supply chain Integrate sustainability into Product Lifecycle Management focused on sustainable and circular Products.



Embed sustainability into the Sourcing Process Define supplier selection criteria, contract award criteria, specification requirements and contractual provisions.

Contact



Ronan Guest
Partner
Sustainable Supply Chain
E: ronan.guest@ie.ey.com

Climate change disruptions and evolving regulatory compliance are driving a focus on comprehensive and strategic change to reimagine supply chains and ecosystems to achieve sustainability goals.

The EY Sustainable Procurement and Supply Chain team partners with clients to increase visibility across the supply chain ecosystem. To do this, we work with you to develop a sustainable supply chain architecture and strategy that embeds sustainability, transforms procurement processes and facilitates system-level circularity transformation, as well as upholding your social license to operate, and unlocking new avenues of value creation.

Our deliverables

Detailed stakeholder map and plan to drive 3rd party compliance to enterprise goals

Sustainability
embedded in Category
Strategies to drive and
maintain value creation

Supply Chain Reporting processes and systems embedded in ESG governance structure



Sustainability Transformation

Our Services



Sustainability Strategy Clarify, measure, and communicate the drivers enabling long-term value creation.



Sustainable Innovation

Future-proof organizations to (re)design and engineer products and services to have a positive impact on people, planet and profit.



Transformation Planning

Design enterprise-wide change programs with internal and external stakeholders to achieve sustainability ambitions.



Transformation Realised Embed sustainability into business operations and corporate governance and help manage evolving risks, scenarios and regulations.

Our deliverables

'As-Is' Assessment

Sustainability Strategy

Contact



Ciara Tighe
Director
Sustainability Transformation
Services

E: ciara.tighe@ie.ey.com

Society is demanding greater responsibility from the organisations we work for, buy from and invest in. And we believe that capital and talent will shift to organisations that create and protect value in the long-term.

Therefore, adoption of a sustainability lens presents an opportunity to move beyond compliance to define how a business creates, delivers and measures value. Definition of a clear sustainability ambition, transformation business case, programme of work to deliver sustainability strategy will embed sustainability as a strategic opportunity across people, customer, society and financial dimensions.

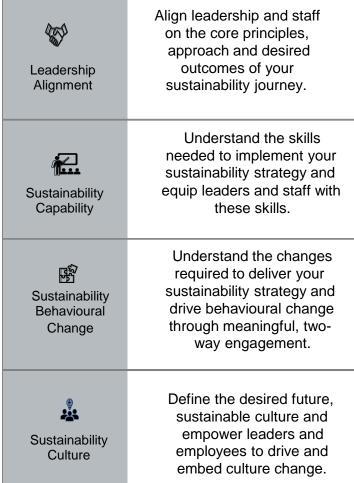
EY's Sustainable Transformation team partners with clients to design, mobilise and implement transition programmes that deliver long-term value.

Sustainability
Transformation Office



People and Sustainable Workforce

Our Services



Contact



The success of your sustainability agenda is essential to your people. And your people are essential to the success of your sustainability agenda. Therefore, we believe that putting people at the heart of sustainability is critical to success.

At EY, we work with clients to align their workforce around a shared vision and purpose and channel the sustainability activism that already exists within the organisation to drive transformation. By meaningfully engaging with people at all levels and equipping them with the capabilities they need thrive in a sustainable organisation, organisations can embed a sustainability culture while attracting and retaining the best talent.

Our deliverables

Change
Sustainability Vision,
Case for Change, and
Change Management

Culture
Sustainability Culture
Audit and
Implementation
Roadmap

Capability
Training assessments,
plans and delivery



Sustainability Grants

Our Services



Our deliverables

Tailored funding strategy in line with company's R&D roadmap Strategic support in designing projects that are aligned with call instruments

Contact



Schemes administered Nationally by IDA and Enterprise Ireland, and by the European Commission under Horizon Europe, LIFE, and many others require financial expertise, policy knowhow and technical competencies in addition to excellent writing skills.

With more than 200 grants and incentive specialists working across Europe collaborating with subject matter experts, EY's Innovation Incentives team executes cross-industry funding applications, delivering large-scale, highly complex funding proposals to an exemplary standard.

By taking a holistic approach to funding, we support clients, ensuring they are aware of funding opportunities. We help with development of project proposals to closely align with a given instrument early on — thus increasing the probability of securing and maximising the grant.

Competitive funding application for the selected scheme

Project management and reporting support

EY | Building a better working world

EY exists to build a better working world, helping to create long term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organisation, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK organisationsy limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organisation, please visit ey.com.

© 2024 Ernst & Young. Published in Ireland. All Rights Reserved.

ED None

The Irish firm Ernst & Young is a member practice of Ernst & Young Global Limited. It is authorised by the Institute of Chartered Accountants in Ireland to carry on investment business in the Republic of Ireland.

Ernst & Young, Harcourt Centre, Harcourt Street, Dublin 2, Ireland.

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Ernst & Young accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.

ey.com