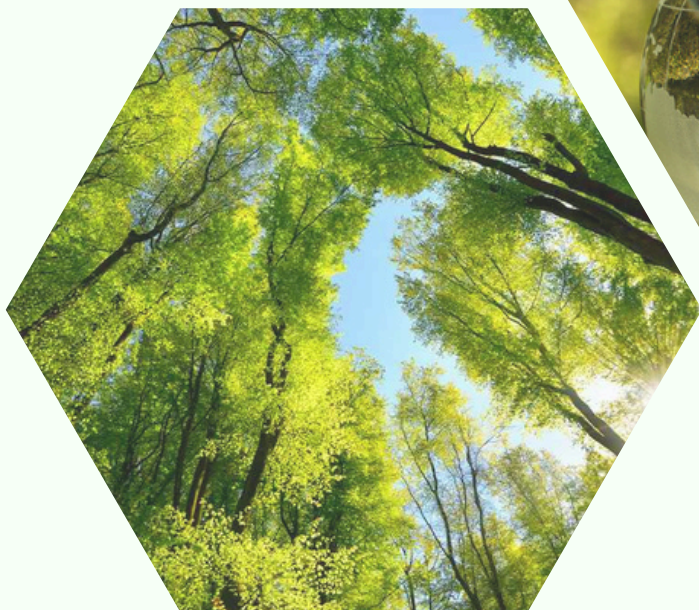


2018 - 2025

# IMPACT REPORT



# A MESSAGE FROM OUR CO-FOUNDERS

This is our first ESG report. It's more than a milestone, it's a declaration. We've written it in line with the EFRAG VSME standard, because we believe smaller businesses like ours have a powerful role to play in shaping a more sustainable future, and we want to lead by example.

"We said if we're going to help others do this, we need to do it ourselves too. It's about showing that we're in it with them, not just advising from the sidelines," says Ronan Murphy, Co-Founder and Director, VisionGreen Consultancy.

This report is about accountability, transparency, and staying true to our values. It shares where we've been, where we're going, and what we're building, together.

We started VisionGreen in December 2018, two long-time colleagues and friends who had spent our careers in supply chain, logistics, and leadership at Tesco. We had different roles but shared a mindset: we wanted our work to mean more.

As Ronan puts it: "I'd reached a point where I wanted more from my work, something with real purpose and impact. I'd always had the ambition

to build something of my own; that entrepreneurial drive was in the family, my dad and grandfather had both run businesses. By 2018, my perspective had shifted. I had a young son, I wanted flexibility, and I was ready to take that leap, to create something meaningful that I could stand behind."

John Pakenham, Co-Founder and Director, VisionGreen Consultancy, recalls a similar turning point: "I had started working with FoodCloud, and I was working on projects that focused on reducing food waste by connecting surplus food with charities, I could actually see the impact I was having. I was helping redirect food to people who needed it. It lit a fire in me. I wanted more of that kind of work, work that felt real, that had purpose, and that could drive real-world change."

That drive to be useful, to solve problems that matter, and to partner with purpose-led people has shaped every step of our journey.



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## ***Our First Project: A Foundation of Circular Impact***

Our first major project, one we're both still proud of, was a partnership that brought together a major Irish retailer, an anaerobic digestion (AD) plant, and a new way to handle food waste. We showed how surplus food could be transformed into renewable gas and fed back into the retailer's supply chain, closing the loop in a real-world circular economy.

As Ronan put it: "That project took thousands of tonnes of food waste, turned it into renewable energy, and recovered plastics that now reappear as products on supermarket shelves. And it started with just two of us in a room full of stakeholders, asking them to believe in something new."

It was a clear signal of what we could make happen, using data, collaboration, and clear communication to align people around a shared vision.

### ***From Innovation to Implementation:***

Building on early momentum, we launched VisionGreen Logistics, a pioneering business model to supply bio-CNG-fuelled trucks to major retailers. In partnership with BWG, we managed Ireland's first CNG fleet powered by renewable gas. The initiative delivered strong environmental outcomes and attracted national media recognition. Like all innovative ventures, it came with steep learning curves.

"As with any first-of-its-kind project," John reflected, "we navigated complex challenges that deepened our understanding of sustainable transport. That insight proved invaluable."

This experience laid the technical and commercial foundation for our next chapter, collaborating directly with DHL to help scale decarbonisation at a national level.

## ***Scaling Impact: Decarbonising Irish Transport***

Over the next three years, we were embedded within DHL, supporting the decarbonisation of one of Ireland's largest transport fleets. From sourcing bio-CNG supply and securing long-term offtake agreements to collaborating with government departments and delivering a bespoke refuelling station in St. Margaret's near Dublin Airport, this was systems change in action.

We also built the business case to transition 50 trucks, the largest initiative of its kind in the country at the time.

"This project proved that deep decarbonisation in logistics is not just possible, it's scalable," John reflects. "The scale, ambition and collaboration involved set a new benchmark for what climate action can look like in practice." We're thrilled to include a full case study on this initiative in our report.

## ***Our Clients, Our Communities***

We've worked with both large corporations and small businesses. We believe in access and inclusion, that SMEs and micro-businesses deserve the same quality of sustainability support as multinationals.

We've supported over 250 organisations, identified more than 100,000 tonnes of CO<sub>2</sub> reduction potential, and helped many small companies win contracts or cut costs through climate action.





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“Some of the most meaningful feedback we’ve received,” says Ronan, “has come from businesses, large and small, telling us that our work helped them navigate real challenges and unlock new opportunities. That kind of impact is what drives us.”

We’ve also had the privilege of working with Local Enterprise Offices across Ireland, delivering sustainability audits and mentorship that reaches deep into communities.

Whether it’s a well-known brand or a five-person family business, our commitment is the same: do great work that makes a real difference.

## ***The People Behind the Work***

The people behind VisionGreen are the heart of everything we do. Building the team has been one of the most rewarding parts of our journey, and one of the most important. We’ve focused on finding individuals who align with our values, believe in our mission, and thrive in a culture built on trust, purpose, and ownership.

“We are building a culture of high standards and trust,” says Ronan. “It’s not just about hiring talent. It’s about creating the kind of place where people want to do great work, and know they’re part of something meaningful.”

We’re building a community that shows up, grows together, and gets things done, with care and purpose.

## ***Recognition and Looking Ahead***

Along the way, we’ve been proud to see our work recognised, including at local business awards in Carlow. These moments matter, not for the spotlight, but because they reflect real, lasting impact delivered through trust, collaboration and shared purpose. And this is just the beginning.

“We’ve spent six years building something we believe in,” says John.

“Now we’re focused, energised, and ready to take that impact even further.”

We’re scaling across three strong pillars, energy services, sustainability and carbon reporting, and SME support, and preparing to expand internationally. The foundations are solid. The team is strong. And the opportunity to drive meaningful change has never been greater.

## ***To Our Stakeholders***

To our clients, collaborators, community partners, employees, suppliers, thank you. We see you as partners in every sense. None of this would exist without you. We hope this report gives you insight into what we’re building, how we work, and where we’re going next.

“When we look at the work we’ve done, it’s clear, if VisionGreen wasn’t here, the projects we’ve led and supported on simply wouldn’t have happened,” says Ronan. “That’s the kind of impact we care about most.”

Ronan Murphy & John Pakenham  
Co-Founders, VisionGreen





# AT A GLANCE

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## ***OUR VISION***

We believe in a world where purpose and profit go hand in hand.

### **INSPIRATION**

Do inspirational work, to be the change we want to see in the world.

### **MUTUAL TRUST**

Show care to the people, clients and partners we work with.

### **PARTNERSHIP**

Maximise our impact by working with others.

### **ADAPTABILITY**

Be fearless in the face of change, problem solving is our superpower!

### **CONSISTENCY**

Do your best work always, no half efforts!

### **TRANSPARENCY**

No matter how difficult for self or others, being honest is non-negotiable.

# OUR IMPACT



## Energy

14.05 tCO<sub>2</sub> — average potential carbon savings per SME identified by VisionGreen

€18,122.71 per client — average projected annual energy cost savings identified

5,000+ tCO<sub>2</sub> per year-annual carbon reduction achieved through the deployment of 50 biomethane-fuelled trucks in the DHL Ireland project



## Reporting & Consultancy

3,948 tCO<sub>2</sub> & 16,503 tCO<sub>2</sub> - total carbon reduction opportunities identified through VisionGreen's audits and strategic transition planning

7,000 tCO<sub>2</sub> — emissions avoided through VisionGreen's Tesco Ireland circular economy project, which also repurposed 3,500 tonnes of surplus food into renewable energy

3,000 businesses by 2028, VisionGreen's target for the number of companies it aims to support in reducing costs, energy consumption, emissions by the end of 2028



## People

25% of leadership roles — currently held by women, reflecting VisionGreen's commitment to inclusive representation at senior levels of the organisation

100% safety record in 2024- no workplace injuries or fatalities reported, supported by proactive health and safety protocols and a formal Employee Assistance Programme

Above-living-wage pay for all employees — VisionGreen guarantees compensation above the living wage threshold

# ENERGY: FROM INSIGHT TO ACTION

Sustainability is not just something we measure, it's something we do. For us, tracking environmental metrics isn't about box-ticking. It's about making better decisions, reducing waste, improving efficiency, and building resilience into every part of how a business runs.

Understanding our own impact helps us lead with integrity. It ensures we focus our energy where it matters most and stay accountable to the future we're trying to build. That same mindset guides how we work with clients, helping them turn data into action, navigate complexity, and make sustainability part of how they succeed.

This report is built around the structure of our business: Energy, Reporting, Consultancy and Innovation, with a strong focus on enabling SMEs to act with confidence and clarity. These three pillars shape how we deliver impact, both internally and with the businesses we support.

What follows is a transparent account of our journey so far, what we've learned along the way, and where we're going next.

## CIRCULARITY IN ACTION

In early 2019, just weeks into our journey, VisionGreen partnered with Tesco Ireland on a bold challenge: transform surplus food into renewable energy while recovering packaging waste. We were tasked with making it work—commercially, technically, and operationally.

Working with key stakeholders and an anaerobic digestion (AD) facility, we helped design a closed-loop system where food waste was converted to renewable gas to heat stores, and recovered packaging was remanufactured for reuse. VisionGreen led the coordination, modelling and system integration required to bring the model to life.

"We stood in a room full of stakeholders across Tesco, from ops to commercial to technical, and pitched a circular solution we believed in. It was just us and the data. But we knew it could work," says Ronan.

Over three years, the project prevented

approximately 7,000 tonnes of CO<sub>2</sub> emissions and diverted valuable materials from landfill. More than a pilot, it became one of Ireland's first real-world demonstrations of circular economy in retail.

This early success shaped how we work: practical, collaborative, and focused on impact. It proved that with trust, data, and the right mindset, systems change is possible—even at the very start.





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# BWG CASE STUDY - EXPLORING THE NEXT OPPORTUNITY

In late 2019, building on the success of our circular economy work, VisionGreen began exploring how renewable gas could be applied to transport. BWG, a leading retail group, had invested in Compressed Natural Gas (CNG) truck, but these were running on fossil fuel.

“We were coming off the Tesco project,” says John. “They had the trucks, they just needed a cleaner fuel. That’s where we came in.”

Working closely with BWG and energy partners, VisionGreen supported the setup of a clean fuel model that enabled trucks to run on renewable gas. Emissions were reduced, operations continued uninterrupted, and the project drew national attention as a working example of clean transport in practice.

“We had a working model, trucks on the road, and a clear demonstration of how clean fuel could be integrated into everyday operations,” says John. “It showed what was possible.”

As the project matured, partners took full ownership of the system, evolving it further. “It was an important step,” John reflects. “We helped prove the concept, and once the system was established, we were able to step back and let it grow.”

“This project helped us see what was possible,” adds Ronan. “It showed the value of moving early, staying practical, and working closely with clients to get things done.”

The experience laid the groundwork for larger national-scale initiatives, showing how practical, collaborative delivery can unlock lasting change.

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# DELIVERING IRELAND'S LARGEST DECARBONISATION PROJECT WITH DHL

In late 2019, VisionGreen was a small, early-stage consultancy with a growing network, a strong foundation in sustainability, and a track record in renewable gas and food waste solutions. It was at this point that our Co-Founders John Pakenham and Ronan Murphy, began discussions with DHL Ireland around a transition to alternative fuels. Those conversations marked the beginning of what would become a multi-year, national-scale transport transformation project, grounded in a clear goal: reduce carbon emissions from heavy logistics at scale.



The initial work focused on building trust, understanding DHL's operational emissions, and identifying where the most meaningful change could happen. A carbon baseline of their Irish operations revealed that over 95% of emissions came from diesel-powered transport. "Electrification and hydrogen were not viable at scale in the Irish market at the time, so we proposed an alternative pathway based on compressed biomethane (bio-CNG). Though untested at scale in Ireland, biomethane had already proven effective in markets like Germany, Italy and the UK." John Pakenham, Co-Founder & Director, VisionGreen Consultancy.

## ***Identifying Challenges and Implementing Solutions***

This was an innovative and complex project. We identified a number of challenges from the outset, including; identifying that there was no domestic biomethane supply at the scale required. Public refuelling infrastructure was sparse and unsuitable for large fleet operations. The vehicles were more expensive than diesel alternatives and came with higher maintenance costs and limited resale value. We approached the challenge as we always do: by applying rigour, transparency, and a commitment to problem-solving through collaboration.

Over the course of three years, we worked side by side with DHL to solve each element of the challenge. We helped secure a renewable gas offtake agreement with a Danish producer, unfortunately there was no supply available from Ireland that satisfied DHL's demand. This required cross-border stakeholder engagement involving Gas Networks Ireland, NORA, and Danish regulators to establish a legally and technically sound mass-balance certification framework that would allow DHL to report emissions reductions without direct physical flows of gas.

In parallel, we led the development of a dedicated refuelling solution. DHL needed a private, strategically located refuelling site that could support daily depot-to-store operations. Through extensive coordination with FloGas, Gas Networks Ireland, the Department of Transport, we helped deliver a CNG station in St. Margaret's, just outside Dublin Airport. This became a critical enabler for the wider fleet transition.

Throughout the project, our focus was not

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only on infrastructure and fuel, but also on helping DHL model the long-term business case.” This meant working with finance and operational teams to validate the real-world costs, fuel efficiency benefits, and maintenance demands of biomethane HGVs. We provided clarity and confidence in the numbers, helping DHL make investment decisions in a high-uncertainty environment.” John said. That work was only possible through a consistent and transparent approach to stakeholder management, internally within DHL and externally across energy and regulatory partners.

By March 2024, DHL Ireland launched the first 50 biomethane-fuelled trucks in their fleet. This rollout delivers an annual carbon reduction of over 5,000 tonnes of CO<sub>2</sub>, the most substantial private transport emissions reduction project in Ireland to date. It’s an outcome that demonstrates the value of sustained collaboration, careful planning, and the ability to adapt when circumstances shift.

Beyond the numbers, this work changed how DHL Ireland viewed its role in the wider sustainability agenda. It positioned Ireland as a testing ground for innovation within DHL’s global operations and showed that with the right partners, even entrenched systems like transport logistics can be transformed.

For VisionGreen, this project has been our most significant to date. It shaped how we deliver energy transformation projects and validated our approach to consulting: grounded in data, led by relationships, and focused on results. It reaffirmed that with mutual trust and shared ambition, businesses can be a force for good, and that solving complex problems is where we do our best work.

“To date, this has been the single largest energy transformation project we’ve delivered, and to my knowledge, it’s the largest decarbonisation project in the Irish transport sector. The scale of the impact, the complexity of the delivery, and the level of

collaboration required across multiple stakeholders make it a standout moment for VisionGreen and a benchmark for what’s possible when business leads on sustainability”. John Pakenham, Co-Founder & Director, VisionGreen Consultancy  
This is the kind of impact we aim to replicate with every client. Practical, measurable, and built to last. Not theory, delivery.



# TURNING INSIGHTS INTO OPPORTUNITY

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For many small and medium-sized businesses, energy is often overlooked, until the bills arrive. Legacy systems, inherited infrastructure, and competing priorities mean energy management rarely tops the agenda. But when businesses take the time to examine how they use energy, the results can be transformative, not just in savings, but in clarity and control.

That's where the SEAI Support Scheme for Energy Audits (SSEA) comes in. This national programme, funded by the Sustainable Energy Authority of Ireland, provides eligible SMEs with up to €2,000 towards the cost of a professional energy audit. It's a simple, accessible way for smaller organisations to understand where their energy is going, and what they can do about it.



In 2024, VisionGreen conducted 34 SME energy audits under the SEAI Support Scheme for Energy Audits (SSEA). These audits identified average potential savings of 14.05 tonnes of CO<sub>2</sub> and €18,122.71 in annual energy cost reductions per client.

Our role is twofold: carry out the audit, and help make sense of the findings. That means interpreting the data, identifying priority actions, and supporting businesses to take the next step, whether that's upgrading equipment, switching suppliers, or applying for further funding. As our energy engineer Bilal puts it:

"Energy doesn't belong to one person, it belongs to everyone. That's why every business has a part to play. Our job is to make that part clearer, simpler, and more achievable."

Here's what that looks like in practice:

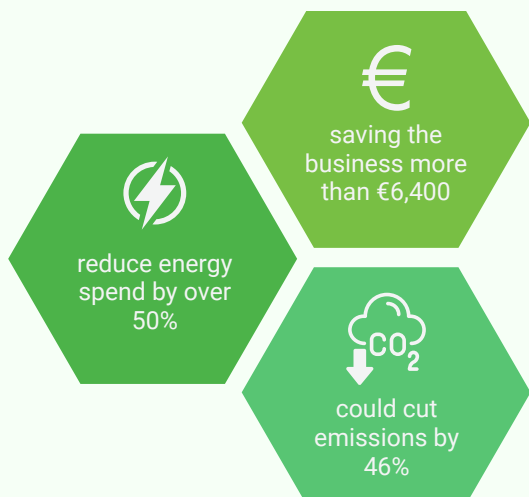
## ***A Closer Look at an Office-Based Services Business***

In one audit, a ten-person office-based services company operating out of a 1990s premises, we took a closer look at how energy was being used across heating, lighting, and transport. The team had already made some progress, switching electricity provider and looking at vehicle mileage, but knew there was more to uncover.

The audit confirmed that heating and electricity were major contributors to both cost and carbon, with inefficient systems and insulation leading to heat loss. Diesel transport was also a factor.

The recommended actions included upgrading to a heat pump, improving roof insulation, switching to LED lighting, and installing solar PV. A future switch to HVO was also flagged to reduce fleet emissions.

When implemented, these changes could cut emissions by:



For a company of this size, the numbers were significant, and the actions were manageable.

## ***Understanding Energy in a Production Environment***

A commercial print facility with several workshop zones engaged us to help them tackle a different challenge: heavy electricity demand, legacy equipment, and fluctuating usage patterns across the production floor. Here, the audit focused on base load consumption and system inefficiencies. The recommendations were clear and achievable, install solar PV, upgrade to a more efficient air compressor, switch to LED lighting, and introduce smart metering to better monitor performance.

Together, these measures could deliver emissions reductions of nearly 50% and cost savings of around €8,700 per year. Solar PV alone was projected to offset more than half of the site's electricity needs, with a payback of five years. The audit didn't just offer options, it gave the business a way to prioritise action based on impact and return.

## ***Improving Comfort and Efficiency in a Community Space***

Towards the end of 2024, we conducted an energy audit in a leisure facility operating out of an older building, the audit highlighted a familiar challenge: high heating costs driven by ageing infrastructure and poor insulation.

The building relied heavily on LPG and plug-in electric heaters, a combination that offered little control and high running costs. The audit focused on making the building more efficient without major disruption.

Key recommendations included zoning the heating system, upgrading to an air-to-water heat pump, improving insulation, switching to LED lighting, and installing solar PV. These steps were projected to reduce energy bills by €5,500 annually and cut emissions by more than 50%. The solutions were staged, practical, and well-suited to the seasonal nature of the site's operations.



## ***Evidence Based Learnings***

While these audits were carried out in very different settings, some clear patterns emerged. Older heating systems and building fabric were consistently high-impact areas. Solar PV came up as a viable opportunity in all three sites, offering not just cost reduction but greater energy resilience. And across the board, businesses benefit from having clear, data-driven guidance on what to do, and in what order.

The audits provided a framework for decision-making. They helped move sustainability out of the "too hard" pile and into the everyday. And they showed that with the right kind of support, smaller businesses can take meaningful steps that align with their values and strengthen how they operate.

For us, this is where energy transition becomes real, not just in targets, but in small, specific, manageable actions taken by the businesses that power our communities. It starts with insight. And from there, it builds.

# MEET THE TEAM: BILAL KARABACAK

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Bilal Karabacak, is an Electrical Engineer, and an SEAI approved Energy Auditor in VisionGreen.

With over 10 years of experience in electrical engineering, Bilal Karabacak is dedicating his career to improving energy efficiency, reducing carbon emissions, and helping businesses adopt sustainable energy solutions. His journey spans multiple industries, from designing electrical systems to overseeing large-scale construction projects and working on transmission lines. Now, as an Energy Engineer at VisionGreen Consultancy, Bilal plays a pivotal role in conducting energy audits, identifying inefficiencies, and solutions that drive meaningful change.

Bilal's career began with hands-on experience in electrical system design and construction, working across hospitals, schools, and hotels.

Later, he transitioned to transmission line engineering, broadening his expertise. Reflecting on his journey, he shares:

"Before joining VisionGreen, I spent nearly 10 years in electrical engineering, working across different industries.

I designed, installed, and managed electrical systems, but I realised my real passion was in energy efficiency."

energy efficiency."

This shift in focus led Bilal to Ireland, where he is pursuing a Master's in Entrepreneurship while simultaneously deepening his knowledge in energy reduction and sustainability.

Bilal's day-to-day work involves conducting energy audits, analysing data, and consulting with businesses to improve their sustainability efforts.

"I meet with clients, assess their energy usage, and generate reports with recommendations. My goal is to find the best technical solutions to reduce their carbon footprint while also lowering costs. Energy efficiency is not just about saving money, it's about protecting resources for the future."

His work is driven by a deep commitment to sustainability, something that first became apparent during his time working in ??

"I noticed that energy loss was a huge problem. People weren't paying attention to waste, and I realised how critical energy management is, not just for businesses, but for the world."

Looking ahead, Bilal envisions an even greater focus on industrial energy audits and large-scale energy management solutions. "I love the technical side of my work. I want to be a part of expanding our energy services in industrial sectors, because there's so much potential to improve efficiency there. The more knowledge we gain, the bigger impact we can make."





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His passion is clear: energy efficiency is the best investment a business can make. He believes that sustainability is not just about compliance or cost savings, but about securing a future where businesses and communities thrive together.

For Bilal, energy management is a collective responsibility:

“Energy doesn’t belong to any one person, it belongs to everyone. That’s why every individual and every business must take responsibility for how they use it.”

His work at VisionGreen ensures that businesses aren’t just meeting sustainability targets, but are actively becoming part of the solution.

Bilal’s expertise, problem-solving mindset, and commitment to sustainability make him a valuable asset to VisionGreen, and a key player in building a greener future.

# SOCIAL RESPONSIBILITY AND INTEGRATION

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Social responsibility is not an optional extra, it is a fundamental part of how we operate, grow, and create lasting impact. We believe that a business is only as strong as the people who power it. Businesses that thrive invest in their people, foster diverse and inclusive workplaces, and commit to ethical business practices. This is not just the right thing to do, it is smart business.

## EMPLOYEE ENGAGEMENT

To ensure we meet employee needs, we conduct an annual engagement survey to gain direct insights on what we are doing well and where we can improve. The results of this survey are analysed by the leadership team, followed by an open, facilitated discussion with all employees. Feedback from the most recent survey highlights that employees value VisionGreen's purpose-driven mission, strong leadership, and open communication culture. Employees also emphasised the benefits of our flexible work model and recognised the company's strategic focus in securing high-impact projects.

In alignment with our commitment to fair compensation, VisionGreen ensures that all employees are remunerated above the living wage. This practice reflects our dedication to valuing our team's contributions and supporting their financial well-being.

## HEALTH, SAFETY, AND WELL-BEING

The health and safety of our employees is paramount. We are proud to report that in 2024, there were no work-related injuries or fatalities within our organisation.

To support our team's well-being, VisionGreen promotes overall well-being through work-life balance initiatives, mental health awareness, and ergonomic workplace guidance.

In addition, we have implemented an Employee Assistance Program (EAP). This confidential and voluntary program offers resources and counselling services to help employees manage personal challenges, including stress, family issues, and financial concerns. By providing access to professional support, our EAP aims to enhance employee well-being, reduce absenteeism, and promote a productive work environment.

*"It is a very purpose-driven company. I think it is managed very well. I like the communication throughout the team and the support provided by management."*

# MEET THE TEAM: RACHEL MCKEOGH

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At VisionGreen, we recognise that investing in people is key to building a high-performing, motivated team. Rachel McKeogh, a Climate and Environmental Sustainability student at Dublin City University, joined us in 2024 for a nine-month internship to gain hands-on experience in sustainability consulting.

Rachel's internship has been diverse and dynamic, reflecting the broad scope of work at VisionGreen. From carbon accounting to business strategy, marketing, and client engagement, she has embraced every challenge with adaptability and professionalism. Despite her initial reservations about data-driven work, she discovered a passion for carbon accounting, demonstrating the value of learning beyond one's comfort zone.

One of the standout aspects of Rachel's experience has been VisionGreen's inclusive and open culture.

"From day one, I felt like I was such a part of the team, and there's not one person in the company that I wouldn't feel comfortable going to and asking for advice. Everyone has taught me so much."

She also credits the company's small, agile structure with helping her develop a strategic mindset.

"Seeing everything through a specific type of lens that you can only see within a small and agile business has been the biggest learning for me, it has taught me to adapt depending on the client and the situation."

Rachel's experience underscores our commitment to fostering an environment where all employees, regardless of seniority, are empowered to share insights, develop new skills, and shape the company's future. Her time with us is a testament to how VisionGreen prioritises professional growth, employee engagement, and a culture of collaboration.

As we continue to build a resilient and innovative team, we remain dedicated to nurturing talent, equipping employees with essential skills, and providing meaningful opportunities for career development.

As we move forward, our 2025 strategy prioritises building a fearless, high-performing team that drives impact through adaptability and collaboration.

This means creating an environment where continuous feedback, leadership development, and professional growth are embedded into daily operations.

Our commitment to fostering a high-performing, adaptable team is not just about internal development, it ensures that we continue delivering the highest quality service to our clients and remain leaders in sustainable business solutions.



# DIVERSITY, EQUITY AND INCLUSION

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At VisionGreen, fostering a diverse and inclusive environment is not just a moral imperative but a strategic advantage. As an equal opportunity employer, we strictly prohibit discrimination based on race, colour, religion, sex, national origin, age, disability, membership of minority communities, or genetic information, ensuring all employment decisions are based on merit and qualifications.

Our commitment to fairness extends beyond hiring. We apply gender diversity principles in governance and uphold ethical leadership practices across all levels of the business. In 2024, Amie Fox joined the VisionGreen leadership team, further strengthening our commitment to diversity at the highest levels. As a legally blind professional, Amie brings valuable expertise and lived experience, reinforcing our dedication to inclusive decision-making and accessibility in the workplace. With a leadership team now comprising three male and one female leader, we continue to prioritise transparency, representation, and strong governance in all aspects of our business.

In 2024, our workforce comprised seven male and two female employees, with two additional female team members joining in September 2024. A diverse workforce brings a wealth of perspectives and experiences, driving innovation and enhancing our ability to serve a broad client base.

While some organisations have recently scaled back their Diversity, Equity, and Inclusion (DEI) initiatives, VisionGreen remains steadfast in our commitment. We recognise that diversity is not just about doing good, it is about being better. Research supports this: a study by the Peterson

Institute for International Economics, which surveyed nearly 22,000 companies globally, found that moving from having no women in corporate leadership to a 30% female share is associated with a one-percentage-point increase in net margin, translating to a 15% increase in profitability for a typical firm. Moreover, diverse teams are linked to greater creativity and innovation, leading to enhanced product development and more successful marketing to diverse customer bases.



# MEET THE TEAM: AMIE FOX

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Amie Fox joined the VisionGreen leadership team in 2024, bringing over 15 years of experience in Corporate Responsibility, reporting, and strategy development and implementation. Known for her ability to bridge vision with delivery, Amie has spent her career helping organisations embed a wide range of sustainability initiatives into the heart of business operations, turning values into measurable outcomes, and ambition into action.

At the time she joined VisionGreen, Amie was thriving in a purpose-led role. But something shifted after meeting Co-Founders Ronan Murphy and John Pakenham.

"I was in a great company doing work I believed in. But meeting Ronan and John, and seeing their clarity of purpose, deep sector insight, and commitment to doing things differently, it was the greatest pull. What drew me to VisionGreen was the team, innovative, values-driven, and genuinely making things happen. It's not theory here, it's delivery. And that kind of momentum is powerful to be part of."

Amie's role at VisionGreen centres on helping clients navigate complexity with confidence. From materiality assessments and regulatory alignment to long-term sustainability strategy, her work is focused on strengthening operational efficiency while identifying opportunities for real impact.



"I've always believed that operational efficiency is core to ESG. It's how we get ahead of risk, uncover what's possible, and position sustainability as a performance driver, not a side project."

Just as central to her role is shaping how VisionGreen supports and grows its people. Learning is embedded into the fabric of the business—and as part of the leadership team, Amie plays a key role in ensuring that personal and professional development is available to everyone, at every level.

"In VisionGreen, we don't just invest in the leadership team, we prioritise continuous learning across the board, especially when it comes to building leadership capability at all levels. This place is made up of high-performing individuals, and that allows us to be one high-performing team. Supporting that growth is one of the most energising parts of my job."

The culture at VisionGreen, Amie reflects, is part of what makes this possible.

"It's open, curious, and challenging in the right way. People ask hard questions and push each other to do better, but always with a spirit of trust and shared purpose. There's a real fearlessness here, a willingness to try, learn, adapt, and keep moving forward."

Whether she's guiding a client through a strategic pivot or mentoring a team member through a growth moment, Amie brings the same mindset: focus on impact, lead with integrity, and build something that lasts.

# REPORTING: OUR CARBON FOOTPRINT & SERVICES

Energy use and carbon emissions go hand in hand. The more energy a business consumes, especially from fossil fuel-based sources, the higher its carbon footprint. Electricity, heating, cooling, and fuel use all contribute to Scope 1, 2, and 3 emissions, depending on whether they are generated directly or come from supply chains.

Carbon reporting is more than compliance—it's a catalyst for clarity, savings, and sustainability. Whether we're working with multinationals or SMEs, our carbon services are designed to turn data into action. From in-person consultancy to digital tools and our Virtual Sustainability Officer service, we support businesses to understand their emissions, improve efficiency, and meet climate targets with confidence.

Our own reporting reflects this commitment. Using ISO 14064 and the GHG Protocol, we've measured our full Scope 1, 2 and 3 emissions to lead by example.

## Our Footprint

**Scope 1:**  
**0 tCO<sub>2</sub>e**

We report no direct emissions—VisionGreen no longer operates company-owned vehicles or fuel-based equipment.

**Scope 2:**  
**0 tCO<sub>2</sub>e**

As we work from shared office space, we do not generate Scope 2 emissions.

**Scope 3:**  
**16.5 tCO<sub>2</sub>e**

Our footprint totals arise from business travel, employee commuting, and procurement of goods and services.

## Our Handprint

we've supported nearly 300 SMEs to identify 3,948 tonnes of CO<sub>2</sub> savings

We've identified more than 16,500 tonnes of carbon savings and over €1.4 million in financial impact for our larger clients.

We have identified over €5 million in cost reductions for SMEs

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Following our footprint assessment, a number of practical recommendations have been identified to help reduce our impact and enhance the integrity of our reporting. These include improving data quality by reducing reliance on estimates, minimising business travel, and encouraging the use of virtual meetings. We are also exploring opportunities to engage with landlords on renewable energy sourcing, support staff with energy efficiency guidance at home, and prioritise digital systems powered by renewable electricity.

## OUR CARBON HANDPRINT: ENABLING IMPACT AT SCALE

Our carbon handprint is the difference we help others make. Through carbon reporting, planning, and ongoing support, we work with businesses to cut emissions, unlock savings, and build low-carbon operations that last.

So far, we've supported nearly 300 SMEs to identify 3,948 tonnes of CO<sub>2</sub> savings and over €5 million in cost reductions. For our large clients, we've identified more than 16,500 tonnes of carbon savings and over €1.4 million in financial impact.

This is what progress looks like—real numbers, real change, and a growing handprint that shows what's possible when data turns into action.

### ***Turning Data Into Action***

We don't just report our own carbon footprint, we use that experience to help others do the same, in a way that's practical, credible and built for action.

We work with businesses of all sizes to measure and manage their emissions, from growing SMEs to complex multinationals. Whether it's getting started with the basics or building out full Scope 1, 2 and 3 reporting, we help teams understand their data and use it to make confident, informed choices.

Our carbon services are designed to fit around the businesses we work with. That might look like tailored

consultancy for larger organisations or accessible, intuitive tools for smaller teams. One example is our carbon reporting software built specifically for SMEs, which we'll introduce later in this report. It's designed to make credible carbon reporting simpler, faster, and more useful.

Our approach is grounded in recognised standards, including the GHG Protocol and ISO 14064. We use verified emission factors from the most reputable sources, and we bring structure to the process, from setting boundaries to collecting data to identifying opportunities. Where information is limited, we work with clients to strengthen the picture over time.

The goal is always the same: turn carbon data into something practical. Something that supports smarter decisions, real-world change, and long-term impact.

Once you understand your emissions, you can do something about them, and that's where meaningful progress starts.

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# CASE STUDY: Driving Carbon Reduction in the Food Industry



Understanding carbon emissions is the first step toward meaningful reduction, and for businesses with complex supply chains, measuring and managing emissions is particularly challenging. The food manufacturing sector faces unique sustainability pressures, from energy-intensive production processes to supply chain emissions that span raw material sourcing, transport, and waste management.

Over the last number of years, we've worked with The Culinary Food Group (TCFG), part of the Queally Group, one of Ireland's largest privately owned agri-food businesses.

Prior to us working with TCFG, they had already embedded sustainability into their operations, participating in the Origin Green Programme and implementing circular economy practices by upcycling food by-products into value-added ingredients. However, the company recognised that to take its carbon reduction efforts further, it needed a structured and data-driven approach to measuring its full emissions profile, and that's where VisionGreen came in.

## ***Defining the Carbon Footprint: A Crucial First Step***

TCFG had been externally audited for sustainability performance for over a

decade, however, the Leadership Team wanted to take a more strategic approach to emissions management. Working closely with the VisionGreen team, TCFG underwent a comprehensive carbon footprint assessment, defining its Scope 1, 2, and 3 emissions to build a clear picture of its impact.

"This process allowed TCFG to establish an emissions baseline, a critical first step in setting achievable and science-backed carbon reduction goals. By breaking down emissions sources across its own operations, energy use, and supply chain, the company gained valuable insights into key areas for reduction and efficiency improvements." Fionnuala Cotter, Head of Innovation & Sustainability, The Culinary Food Group.

## ***From Measurement to Strategy: Turning Data into Action***

The carbon footprint assessment wasn't just about measurement, it was about using real data to drive meaningful change. With VisionGreen's support, TCFG was able to:

- Commit to the Science-Based Targets Initiative (SBTi), aligning its reductions with global climate goals.
- Identify key environmental focus areas, ensuring carbon reduction efforts were linked to broader business priorities.
- Assess sustainability gaps and strengthen long-term planning to create a structured roadmap for impact.



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With these steps in place, TCFG could prioritise its most significant emission sources, setting clear targets and integrating sustainability into its operational decision-making.

Beyond the work with VisionGreen, TCFG reinforced its sustainability commitments, by maintaining ISO 50001 (Energy Management) and ISO 14001 (Environmental Management) certifications, undergoing annual audits to measure progress against its energy and environmental targets. With a clear carbon reduction strategy in place, the company is now positioned to achieve its long-term sustainability goals and drive continued improvements in emissions reduction.

Following the collaboration with TCFG, we worked across the Arrow Group to produce a group wide Carbon footprint. Commenting on the project, Declan Sheridan, Group Head of Finance for the Arrow Group, said

"From our first meeting with Ronan and the Vision Green team we were impressed with their skills base, knowledge, and professionalism. We were delighted to engage with VisionGreen to calculate the Group's carbon footprint and the project was completed within the agreed timelines. I would have no hesitation in recommending Vision Green to any other companies."



## ***A Blueprint for Sustainability Success***

TCFG's journey demonstrates that carbon footprint measurement is not just about compliance, it's about business resilience, efficiency, and long-term value creation. By taking a structured, data-driven approach, TCFG was able to turn sustainability commitments into clear, measurable action.

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# A CLIENT FIRST APPROACH

At VisionGreen, our clients are at the heart of everything we do. We approach each engagement with the same rigour, curiosity, and care. In 2024, our commitment was reflected in our customer satisfaction survey results, where clients rated our service 4.9 out of 5 stars. That score is not just a number—it's a reflection of the trust we've earned, the impact we've delivered, and the dedication our team brings to every project. We view feedback, positive or constructive—as a vital input, shaping how we work and evolve. As Amie Fox, , puts it: "When clients tell us we've helped them see clearly, act confidently, or unlock new value, that's a direct result of how our team shows up. Partnership is one of our core values, and it lives in the way we listen, collaborate, and turn insight into action."

unauthorised access and ensuring compliance with GDPR and data protection regulations. Employees are prohibited from sharing sensitive business information, safeguarding both company and client data. In 2024, VisionGreen had no convictions for corruption or bribery, nor were there any fines for violations.

Our commitment to transparency extends to the way we manage change. VisionGreen operates under a formal Change Management Process, ensuring that all modifications to business operations are reviewed, approved, and documented, reducing risk and maintaining compliance.

# ETHICAL PRACTICES

Maintaining the highest standards of integrity is a cornerstone of our business conduct. VisionGreen has established a Code of Conduct, as outlined in our employee handbook, which defines clear expectations for ethical behaviour across all levels of the organisation. Employees are expected to act with integrity, uphold transparency, and comply with all company policies regarding responsible business practices. Similarly, our company values provide a framework for the behaviours our people should embody.

Alongside this, VisionGreen enforces strict IT and data security policies, preventing

# VOLUNTARY & REGULATORY REPORTING

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We see reporting not as the destination, but as a tool. A tool to create clarity, drive action, and help businesses stay accountable to the future they want to build.

This report is an example of that in action. It shows how voluntary reporting can be used to plan, measure progress, and stay aligned with your values as your business evolves. It's a structured way to make sustainability more visible, more practical, and more useful, both for your team and the stakeholders you work with. We support businesses in leveraging the voluntary reporting frameworks in a number of ways. This includes; producing a base line report which is centred on a disclosure check list, (a sample of this can be seen at the back of our report), a long form report (similar to this one), as well as reporting consultation through our VisionGreen membership.

Reporting gives you a clearer view of what's really going on. It shows you where the pressure points are, where emissions are highest, where inefficiencies lie, and where risk could be hiding in plain sight. Similarly, it shows you where the opportunities are. What's working. Where progress is happening. Where you can go next.

This is important for internal planning, and for your position in the market. More and more, customers, partners and procurement teams are looking for businesses that walk the talk on sustainability. Having a credible, well-structured report means you're not starting from scratch every time a tender comes in. You're ready. You're

Confident.

For many of the businesses we support, voluntary reporting has become a way to get ahead. It helps demonstrate leadership, meet rising expectations, and tell your story with transparency and trust.

It creates rhythm, a clear moment each year to pause, reflect, and refocus. We've seen it work, in small family-run businesses, national logistics networks, and everywhere in between. The reports we help build aren't just PDFs for the shelf. They're tools for decision-making, roadmaps, and foundations for partnership.

## CSRD: TURNING COMPLIANCE INTO STRATEGY

In April 2025, the European Parliament approved changes to the Corporate Sustainability Reporting Directive (CSRD), including what's known as the "stop the clock" decision. This means that companies who were due to publish reports in 2026 and 2027 under CSRD will now have until 2028 to report under the regulation. Similarly, we are expecting changes to the disclosure requirements in the future as well. This forms part of the broader "Omnibus Simplification Package", which aims to boost the competitiveness of businesses in Europe.

While there has been a role-back in the regulations, this does not change the importance and value of adopting more sustainable practices in business.

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We recognise CSRD as a chance to embed sustainability into the heart of business strategy, to turn reporting from an obligation into a real asset.

Here's how we leverage CSRD to support our clients in leveraging sustainability.

We support clients by first providing a clear, structured compliance review to understand where the client stands today, followed by a tailored strategy to get them where they need to be. This is complemented by integrated reporting services that meet technical standards while remaining true to the client's own voice, values and vision, ensuring the final report is not just compliant, but also reflective of who they are as a business.

### ***Double Materiality: A Tool for Focus and Forward Planning***

Double Materiality is a key part of CSRD, and one of the most useful tools we use with clients. It looks at two



things: how your business impacts people and the environment (impact materiality), and how environmental and social issues could affect your business performance or resilience (financial materiality).

It's a structured way to cut

through the noise and focus on what really matters.

At VisionGreen, we use double materiality assessments during investment readiness projects, as part of strategic planning cycles, and when helping clients prioritise sustainability actions. It gives leadership teams a clearer sense of risk, opportunity and relevance, so they can make stronger, more informed decisions.

If you're a smaller business, or not yet within the CSRD scope, voluntary reporting is still a powerful move. It's a way to lead.

Voluntary reporting is also a structured and proactive way to start aligning your business with recognised frameworks like CSRD. It helps you organise sustainability efforts across the team, improve how you track and communicate progress, and get ready for funding or procurement opportunities where sustainability criteria are now standard.

Voluntary reporting is more than a communications tool, it's a confidence-builder. It helps you track progress, strengthen your operations, and show the market that you're ready to step up.

As Jack Fahey, our Senior Analyst, puts it: "It can feel like a lot at the start, but once you've got a plan, it's totally doable. It's like eating an elephant... one bite at a time."

We support clients to build reports that are practical, grounded, and aligned with best practice, whether it's a simple footprint summary or a full narrative of your impact. No jargon. No greenwash. Just real-world progress, clearly shared.



# MEET THE TEAM: JACK FAHEY

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Jack Fahey joined VisionGreen in 2022, bringing a mix of academic depth, systems thinking, and practical experience. Raised on a family farm in County Tipperary, his path to sustainability was shaped by real-world exposure to food systems and land use. After earning a PhD in animal science, Jack built a career across agriculture, logistics, and global supply chains- with roles spanning Ireland, Australia, New Zealand and Germany.

He's worked in multinationals, start-ups and public research, giving him a unique ability to translate complex frameworks into practical actions. That balance of technical knowledge and grounded thinking has made him an important voice within the team.

"I've seen sustainability from a lot of angles," Jack says.

"From the regulatory frameworks and reporting standards, down to what it actually looks like on the ground- for farmers, for businesses, for decision-makers."

Jack's role as Senior Analyst is deliberately broad. He leads on carbon reporting, strategy development, governance and product direction, while also managing client delivery and contributing to internal systems design. His background in both logistics and

research makes him particularly effective in roles that require attention to detail without losing sight of the bigger picture.

He's been deeply involved in VisionGreen's approach to carbon footprinting and sustainability reporting- especially for companies with complex supply chains or emerging regulatory obligations. From helping businesses navigate double materiality assessments to designing reporting systems that scale, Jack's work is focused on making things clear, workable, and future-ready.

Jack has extensive experience working on high-impact projects, including carbon assessments for Irish food manufacturers and healthcare providers, value stream mapping initiatives for recycling and logistics businesses, and multi-stakeholder collaborations on agricultural emissions and nutrient recycling. Each of these projects has tested and strengthened VisionGreen's approach to climate action. Jack's focus is always on delivery- supporting businesses to move from data to decisions , and from compliance to meaningful change.



"This work isn't abstract," he says. "It has real outcomes. Carbon reporting helps companies qualify for tenders, reduce waste, cut costs, and make credible climate commitments. It's becoming part of how business is done." For companies at the beginning of their sustainability journey, Jack has clear, practical advice.

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“Don’t procrastinate,” he says. “It’s easy to overthink it. But once you start, it becomes manageable- and actually rewarding. You don’t have to do everything at once. Just get going.”

He encourages businesses to take ownership of their story- even the small steps- and to prioritise proof over perfection.

“It doesn’t have to be perfect- but it has to be real. People see through the generic stuff. If you’re doing something positive, no matter how small, be clear and honest about it.”

Jack speaks highly of VisionGreen’s team culture- one built on trust, high standards and a shared sense of purpose. He values the open communication, the flat structure, and the pace at which meaningful work gets done.

“We’re at the size where you still know what everyone’s working on. There’s no red tape. That means you learn fast, and you see the impact of your work pretty quickly.”

Jack’s ability to connect detail with strategy- and his focus on clear, practical solutions- makes him a key part of how VisionGreen delivers meaningful impact, one client, one project, and one solution at a time.

# MAKING SUSTAINABILITY ACCESSIBLE

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Consultancy at VisionGreen is about turning ambition into action. It's where strategy meets delivery, where we roll up our sleeves and work side by side with businesses to tackle complex sustainability challenges head-on. From national-scale decarbonisation projects with global logistics leaders to two-day mentorships with local micro-enterprises, our consultancy work is as diverse as the clients we support.

Whether it's building the business case for bio-CNG fleets, designing closed-loop circular systems, or helping SMEs navigate carbon reporting for the first time, we bring data, clarity, and momentum to every conversation. At its heart, our consultancy practice is about unlocking practical solutions that reduce environmental impact, boost competitiveness, and cut costs, proving that sustainability isn't a sideline, it's a smarter way to do business.

## VISIONGREEN MEMBERS

Our approach to SME support is designed around flexibility and responsiveness. Rather than assuming what smaller businesses need, we've focused on listening. What we heard was clear: time is tight, resources are limited, and sustainability often sits on top of an already full plate.

In response, we developed a new way to provide support – one that makes sustainability expertise available when it's needed, without becoming an ongoing burden. Our VisionGreen membership was built to meet this need. It gives businesses access to a virtual sustainability officer, rapid-response advice, and practical support across areas like carbon measurement, compliance, tender preparation, and energy planning. For many, it serves as a bridge, a way to build momentum without needing to build an internal team.

This model is rooted in real-world challenges and designed to meet businesses where they are. Some members use their time for annual reporting and grant applications. Others check in regularly as they work towards long-term goals. What matters most is that the support is there, when it's needed – and shaped around the business, not the other way around.

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## LEVERAGING PUBLIC SUPPORT

Many of the SMEs we work with are also eligible for public programmes designed to lower the barrier to entry. One example is the Green for Business programme, delivered by Local Enterprise Offices (LEOs) across Ireland.

VisionGreen is an approved provider under this programme. That means eligible companies, typically those with up to 50 employees, can access two days of fully funded consultancy. This time is used to help define their carbon footprint, build practical sustainability action plans, and prepare for grant applications or external requirements.



These sessions are time efficient and focused. We help clients cut through the noise, understand their obligations, and identify where their actions can have the greatest impact. For many, it's the first step in moving from intent to action, and it lays the groundwork for deeper progress in the future.

Throughout 2024, we worked with over 100 local businesses as an approved provider of the Local Enterprise Offices. Here are some examples of how we helped businesses across Ireland.

## IMPACT ON-SITE

### ***A Local Theatre's Practical Path to Lower Emissions***

We worked with a long-standing arts venue based in the east of Ireland. The theatre, a cornerstone of its community for decades, had been feeling the pressure of rising energy costs, both from an operational and environmental standpoint. Like many organisations in the cultural sector, it operates with tight budgets and an ageing building stock, making energy efficiency an ongoing challenge.

The team had already taken steps where they could but wanted to go further. Our role was to help identify clear, practical improvements that could deliver measurable impact without disrupting the day-to-day running of the venue.

During the site visit, we focused on specific equipment that was either outdated or no longer working efficiently, including lighting, refrigeration, hand dryers, and laundry appliances. We also looked at how heating was being managed throughout the building, particularly in areas where control was limited.

What we found was familiar: equipment that had served its time but was now contributing to higher-than-necessary energy use. For example, the undercounter refrigerators were over 20 years old and consuming far more electricity than modern equivalents. The hand dryers were slow, power-hungry, and used heavily by patrons. And with no smart heating controls in place, large areas of the building were being heated for longer than needed, simply because the system was hard to access. We laid out a series of targeted recommendations. Each came with cost



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# Impact On-Site

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We laid out a series of targeted recommendations. Each came with cost and energy estimates, expected carbon savings, and where applicable, grant eligibility details. The suggested upgrades included:

- Replacing old fluorescent lighting in bathrooms with high-efficiency LEDs
- Introducing newer hand dryers with faster drying times and lower wattage
- Swapping out inefficient refrigeration units
- Exploring smart thermostat controls to improve how heating is used across the site
- Replacing broken laundry equipment with more efficient models, where useful

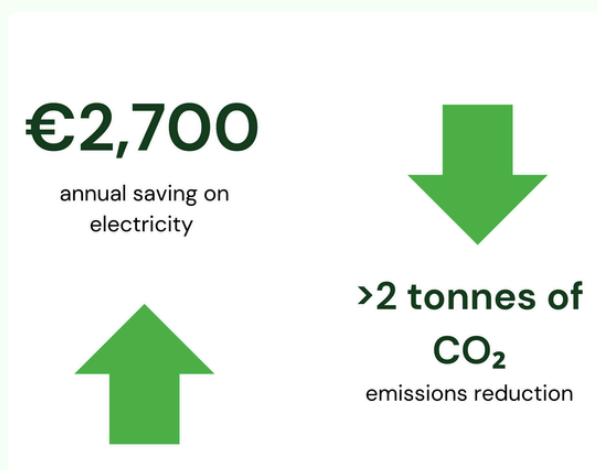
While no single change would transform the theatre's footprint on its own, the cumulative effect was significant. When implemented, the full set of recommendations could:



For a venue of this size, those are meaningful numbers, both financially and environmentally.

and energy estimates, expected carbon savings, and where applicable, grant eligibility details.

While no single change would transform the theatre's footprint on its own, the cumulative effect was significant. When implemented, the full set of recommendations could reduce annual electricity use by almost 8%, saving the organisation over €2,700 per year and cutting emissions by over 2 tonnes of CO<sub>2</sub>. For a venue of this size, those are meaningful numbers, both financially and environmentally.



What stood out most was the team's willingness to engage, asking smart questions, weighing up options carefully, and making space for change even in a busy schedule. We didn't need to convince them of the "why". Our role was simply to help shape the "how".

The work continues, but the foundations are solid. Sometimes progress doesn't look like a major retrofit, it looks like better light in the hallway, a quieter fan in the bathroom, or knowing your heating isn't running after hours. That's real change, and it's already under way.

### ***Right-Sizing Refrigeration for a Small Coastal Business***

Around the same time, we were invited to support a small independent café

and retailer in Munster through the Green for Business programme. The team behind the business had already built a loyal customer base and a strong sense of place. Their commitment to sustainability was instinctive, but like many small enterprises, they needed help translating that intent into action.

Energy use was a growing concern. Bills were climbing, and the team suspected that some of their refrigeration systems were doing more work than necessary. Our audit confirmed it: a large cold room and beer chilling system, designed to serve 24 taps, was being used to support just two. The system wasn't broken, but it was overbuilt for the business's current needs.



Beyond refrigeration, we looked at two more areas: dishwashing and windows.

The café's dishwasher was being stretched beyond its design, and dishes were often washed by hand. We recommended a shift to two small countertop washers, reducing water use by almost 5,000 litres annually while improving efficiency.

As for the windows, full replacement wasn't feasible, structurally or financially. Instead, we suggested applying a secondary insulation film to reduce heat loss. It's a small intervention, but one that can make a meaningful difference to comfort and heating costs, especially in winter.

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Taken together, the recommended changes could cut the business's total energy consumption by over 20%, saving nearly €2,800 annually and reducing emissions by more than 2 tonnes of CO<sub>2</sub>. Just as importantly, every action was achievable, with modest costs and quick payback periods, particularly with grant support.

What this project reflected was the reality many small businesses face: limited time, limited bandwidth, but no shortage of motivation. Our goal was to meet them where they were, provide clarity, and remove barriers. Sustainability doesn't need to be complicated. Often it just needs to be made practical.

"We've always cared about getting this right," the owner told us. "We just didn't always know where to start."

With the right support, and a clear plan, they're already on their way.

## COMMUNITY & COLLABORATION

True sustainability is built on collaboration, shared knowledge, and a commitment to strengthening the communities in which we operate. In 2024, we deepened our engagement with the local business and academic communities, reinforcing our role as both a leader and a partner in driving positive change.

As part of our commitment to supporting and recognising excellence, we were honoured to win the Sustainable Initiatives Award at the Carlow Business Awards, a testament to our leadership in embedding sustainability into business practices. Beyond being recognised, we were also proud sponsors of the Culture, Heritage & Tourism Award, supporting initiatives that celebrate Carlow's rich cultural landscape and creative industries. By actively participating in these awards, we reinforced our belief in the power of community-driven impact and cross-sector collaboration.

Furthering our dedication to knowledge-sharing and skills development, we partnered with Southeast Technological University (SETU) to co-create a new sustainability module designed to address the growing demand for expertise in sustainable business practices. As part of this initiative, we hosted a workshop with industry

stakeholders, ensuring that the module was shaped by real-world needs. This collaboration underscored our commitment to bridging the sustainability skills gap and empowering businesses to navigate the evolving landscape of climate-conscious operations.

From supporting local businesses to shaping the future of sustainability education, VisionGreen remains deeply invested in fostering meaningful connections. We recognise that lasting impact is not created in isolation, it is built through partnerships, shared expertise, and a collective commitment to a better future.

# MEET THE TEAM: CALLEN SCHMID

Callen plays a vital role at VisionGreen, applying his expertise in energy efficiency and sustainability to help businesses reduce their environmental impact. His work spans multiple areas, from conducting energy audits to carbon footprint assessments for companies of all sizes.

"My role in VisionGreen is a bit of everything," he says. "I work a lot on the energy side, carrying out carbon footprint assessments and a variety of reports for small and medium sized businesses supported by Local Enterprise Offices. This includes analysing energy usage, and helping businesses reduce consumption. I also work on the sustainability side, focusing on carbon footprints, from small companies to large corporations."

Originally from South Africa, Callen studied mechanical engineering at the University of Pretoria, where he developed a strong interest in sustainability. His career began in the solar energy sector before he sought new challenges in the Netherlands. Eventually, he moved to Ireland, drawn to VisionGreen's mission.

"I wanted something more in line with sustainability," he explains. "When I came across VisionGreen, I liked that they were a small, close-knit company. The fact that my interviews were with the owners really stood out. Plus, the work

they do in sustainability and energy was exactly what I was looking for."

Callen describes working at VisionGreen as dynamic and ever-changing. "It's fast paced, but it's cool," he laughs. "Every day is different. You get exposed to a lot, which is great. And the people, everyone is passionate about what they do. The impact we make is really interesting, whether it's helping small companies or challenging big corporations on their carbon footprints. It's quite nice to be able to support a large company how they could be doing things better."

One of the aspects he values most about VisionGreen is the company culture. "You can say what's on your mind," he says. "The founders are really understanding and take pride in the company. You're not just a number, which is great. They care about the business, and they care about the people working in it."

Callen's passion for energy efficiency is what drives him. "The biggest challenge now is energy," he says. "Demand on the grid is huge, so helping businesses become more energy-efficient isn't just about saving them money, it's about reducing their impact on the environment. Every small business that makes change contributes to a bigger shift." As for the future, Callen is open minded. "I'd like to be working on bigger projects maybe even internationally. That would be interesting. But for now, I'm focused on making a difference where I can."

With his international experience, adaptability, and commitment to sustainability, Callen is a key part of VisionGreen's mission to empower businesses to create meaningful change.



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# LEARNING & DEVELOPMENT

We believe that growth comes from continuous learning. As a business driven by innovation and impact, we are committed to ensuring that our team has the knowledge and skills to adapt, evolve, and excel. When roles change or new working patterns emerge, we provide the training and supervision to support a smooth transition. Whether it's our directors or employees, we invest in developing capability at every level, ensuring that our team remains equipped to meet the challenges of a fast-moving sustainability landscape.

VisionGreen is committed to fostering a culture of continuous personal development, where every team member is empowered to grow, innovate, and excel. In 2024, our team benefited from over 150 hours in training. As part of our 2025 strategic priorities, we aim to enhance structured learning opportunities, ensuring employees have access to the tools, training, and development resources they need to thrive. By embedding continuous learning into our company culture, we are strengthening our ability to deliver high-impact sustainability solutions while ensuring that our team remains at the forefront of industry best practices.

## SUPPLIER MANAGEMENT & ISO CERTIFICATIONS

**Supplier Management & Accountability**  
VisionGreen operates under ISO-based supplier management processes, ensuring that vendor relationships are systematically reviewed and maintained. Our Supplier Evaluation Process assesses vendor performance across multiple criteria, including quality, compliance, and regulatory standards, before engagement.

Demonstrating our commitment to quality and environmental stewardship, VisionGreen has achieved certifications in both ISO 9001 and ISO 14001 standards.

ISO 9001 sets out the criteria for a quality management system and is the only standard in the family that can be certified to. This standard is based on a number of quality management principles including a strong customer focus, the motivation and implication of top management, the process



approach, and continual improvement. Using ISO 9001 helps ensure that customers get consistent, good-quality products and services, which in turn brings many business benefits.

ISO 14001 sets out the criteria for an environmental management system and can be certified to. It maps out a framework that a company or organisation can follow to set up an effective environmental management system. Using ISO 14001 can provide assurance to company management and employees as well as external stakeholders that environmental impact is being measured and improved.



# MEET THE TEAM: BETH KELLY

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Since joining VisionGreen in 2023 as an Account Manager, Beth has played a key role in strengthening the client experience and supporting operational excellence across the business. While her role began in client coordination, her impact has expanded to support project delivery, internal scheduling, and ISO implementation.

Beth's day-to-day work bridges internal systems and external service delivery. She works closely with VisionGreen's engineering and consulting team to set and maintain monthly schedules, ensuring that projects are delivered on time, with care and consistency. She also collaborates on ISO compliance, contributing to the design of efficient, scalable systems that underpin VisionGreen's commitment to quality and accountability.

Her grounding in operations is matched by a deep understanding of clients' needs. Whether working with a local café navigating energy grants or supporting the early stages of large-scale decarbonisation programmes, Beth brings clarity, responsiveness, and a practical mindset to each interaction. She has supported everything from SME energy audits to enterprise-level Green

Start and Green Plus engagements. Her ability to manage detail while keeping a focus on big-picture outcomes gives clients confidence that their investment in sustainability will deliver tangible returns, both environmental and financial.

"A lot of the time, when you talk about sustainability, it can sound overwhelming. But there are practical steps that businesses can take, and those steps make a real difference, not just to the environment, but to the viability of the business itself. It's about showing that sustainability doesn't have to be a burden, it can be a way to protect your business and build something better."

Beth has a fantastic ability to translate complexity into action. When helping a small hospitality business secure energy efficiency funding, Beth saw first-hand how targeted support can protect not just emissions, but livelihoods. The business owner later shared that without VisionGreen's help, staying open would have been financially unsustainable. It's this kind of grounded impact that fuels Beth's drive.

In addition to her operational role, Beth contributed to the development of VisionGreen's core values, helping shape the internal framework that now guides how the team shows up, makes decisions, and delivers value.



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Reflecting on her journey so far, Beth notes: "What I love is that no two clients are the same. One day I'm supporting a landscape business, the next I'm helping a jewellery maker map their energy usage. It's incredibly rewarding to see that no matter the size or sector, the support we provide can spark real, meaningful change."

Beth's background spans customer-focused roles in property tech and financial administration, including previous experience in accounts and bookkeeping. That eye for detail, paired with her sociology degree and innate curiosity, makes her uniquely positioned to connect people, processes, and performance in a way that strengthens every client relationship.

# REFLECTING FORWARD: IMPACT & NEXT STEPS

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Six years ago, VisionGreen was an idea, envisioned in coffee shops, shaped by conversations, and fuelled by a belief that business could be a force for good. Today, it's a consultancy delivering decarbonisation at scale, empowering SMEs, and helping businesses navigate the complexity of sustainability with clarity and confidence.

The real story isn't just the projects, it's the progress. It's what we've learned about change, about impact, and about what it takes to build something that lasts. As Ronan puts it:

"If VisionGreen didn't exist, none of these projects would have happened. That's what drives us, building the kind of impact that wouldn't otherwise exist."

We've learned that sustainability isn't just a department, it's a mindset. A shift from compliance to opportunity. From short-term fixes to long-term value. Our work with businesses large and small has reaffirmed that lasting change happens when people are equipped, empowered, and supported, not just advised.

A value-focused sustainability agenda guides everything we do, anchoring our decisions, shaping our partnerships, and ensuring that impact and integrity go hand in hand. It's not just about doing things sustainably; it's about doing the right things, for the right reasons, and delivering real value for people, planet, and business. As John says: "You don't need a perfect plan to start, you need to start, listen, learn, and keep moving forward. That's

how real change happens."

Looking ahead, our next chapter is defined by scale, scaling our impact, our team, and our ambition. We're actively expanding into new markets, beginning with Belgium through our Enterprise Ireland-supported export initiative. Internally, we're strengthening our systems, investing in tools, and continuing to build a high-performing, values-led team. Our reporting, digital, and SME service lines are evolving, and we're ready to meet rising demand with integrity and innovation.

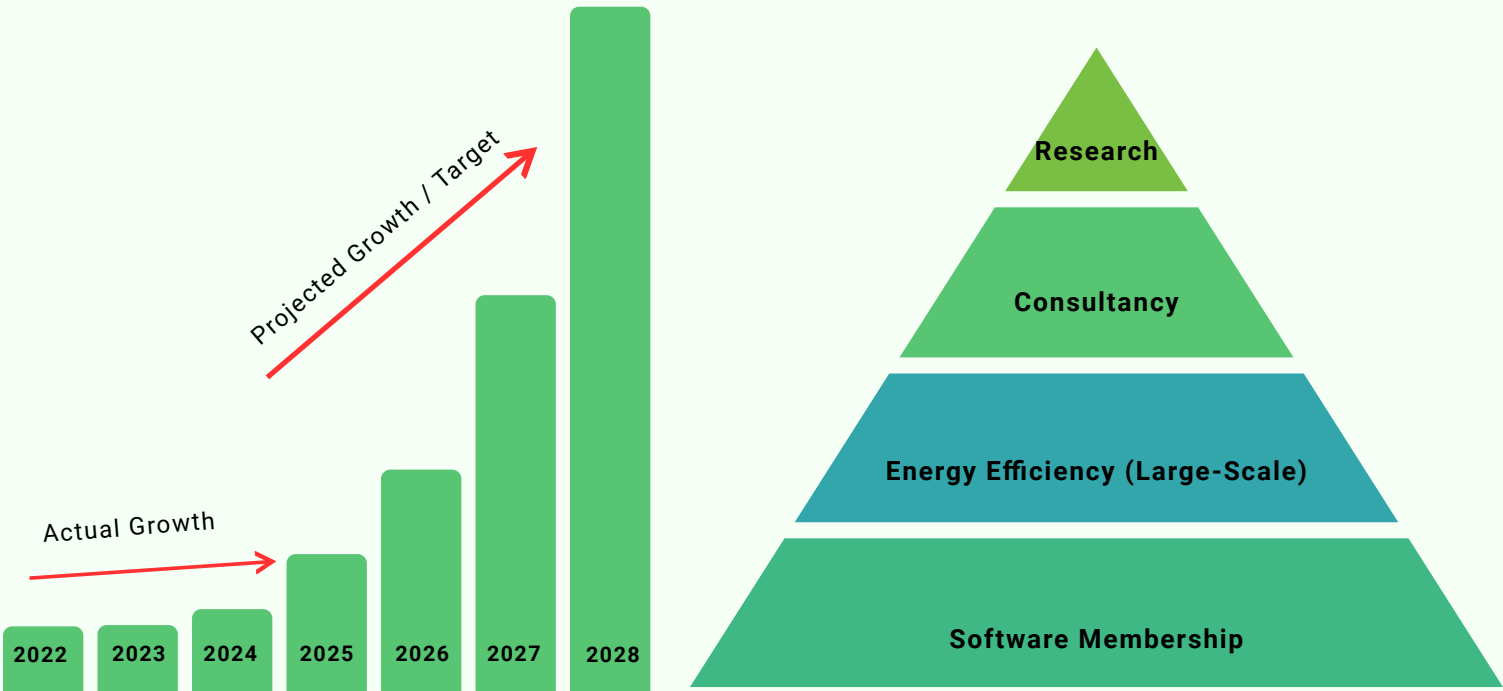
To deliver on this ambition, we've set a bold target: to grow our client base to 3,000 organisations by 2028. This milestone is more than a number, it represents the depth of our commitment to impact. Maintaining this expanded portfolio positions us to enable a cumulative reduction of 3.68 million tonnes of CO<sub>2</sub>e and deliver a potential €500 million in cost savings across our client base, over the life span of their sustainability investments.

This level of impact is made possible by the strength of our business model. Based on our current forecasts, VisionGreen's turnover is projected to grow by an average of 60% annually between 2023 and 2028. This financial growth enables us to reinvest in the people, platforms, and programmes that underpin our results—ensuring that as we scale, we do so with purpose, resilience, and measurable benefit.

Our trajectory affirms our role as a high-impact climate solutions partner. In an era of increasing regulatory pressures and growing urgency for credible decarbonisation, we're proud to stand at the forefront, delivering scalable solutions aligned with EU and global climate goals.

And through it all, one thing stays the same: we don't do this alone. The impact we've had, and the impact we're building, is only possible because of the people and partners who've come with us on the journey.

Our growth will be driven by deepening and scaling the three pillars of our business, energy, reporting, and consultancy, each designed to meet distinct but complementary client needs. Energy services will expand through targeted large scale energy projects including; audits, retrofit guidance, and renewable transition support, building on our SEAI-accredited expertise. Our reporting pillar will scale through a tiered, retained service model that offers carbon reporting, compliance, strategy, and data visualisation in modular packages tailored to SME and corporate clients alike. The consultancy arm will deepen its impact by embedding sustainability into business strategy, supported by the growth of our team and sector-specific transformation. Together, these pillars form an integrated, client-focused ecosystem, designed not only to meet today's sustainability needs but to evolve with them. This is how we will grow: intentionally, sustainably, and always with impact at the centre.



2024 - 2025

# LEAN REPORT

## ***Welcome to our Lean VSME Report***

This report forms part of our voluntary reporting service, designed to support businesses in understanding and communicating their sustainability performance with clarity and confidence.

At VisionGreen, we offer two voluntary reporting formats: the Long-Form Report and the Lean Report. The Long-Form Report is a narrative-driven, comprehensive document- ideal for businesses looking to tell their full sustainability story to customers, investors or the public.

The Lean Report, by contrast, is a concise, index-based report focused on clear, structured disclosures. It's tailored for businesses responding to client tenders, funding requirements, internal planning needs or preparing for regulatory change. The Lean VSME Report includes core ESG disclosures aligned with the EFRAG VSME framework, carbon footprinting, and materiality insights in a format that's modular, practical and ready to grow with your business.

This report is ideal for SMEs, purpose-driven organisations and supply chain partners who need a credible, accessible starting point for voluntary ESG reporting- without the burden of complex frameworks.

Lean Reporting and consultation are available at no cost to all active VisionGreen Members, offering a smart and efficient way to build readiness, meet stakeholder expectations and take action with confidence.



# VISIONGREEN DISCLOSURE INDEX

## B1 – Basis for Preparation

B1(a)	Selected reporting option: Basic Module (Option A) or Basic + Comprehensive Module (Option B)	Option B
B1(b)	Omission of disclosure due to classified/sensitive info	No
B1(c)	Reporting basis: Individual or consolidated	Individual
B1(d)	List of subsidiaries if consolidated	N/A
B1(e) (i)	Legal form of undertaking	Private limited company
B1(e) (ii)	NACE sector classification code(s)	M70.22 (Business and other management consultancy activities)
B1(e) (iii)	Size of balance sheet (EUR)	Not disclosed (Not reported in ESG Report)
B1(e) (iv)	Turnover (EUR)	€652,714
B1(e) (v)	Number of employees (headcount or FTE)	9 (2024 reporting period)

B1(e) (vi)	Country of primary operations and significant assets	Ireland
B1(e) (vii)	Geolocation of sites owned/leased/managed	Not applicable – VisionGreen operates remotely and via co-working spaces
B1(f)	Sustainability certifications or labels held	ISO 9001 (Quality Management), ISO 14001 (Environmental Management)

## Sustainability Issue Disclosure

Sustainability Matter	Practices / policies / future initiatives that address this issue?	Publicly available	Targets
Climate Change	✓	✓	✓
Pollution	✓	✗	✗
Water and Marine Resources	✗ - not material	NA	NA
Biodiversity and Ecosystems	✗ - Biodiversity and Ecosystems	NA	NA
Circular Economy	✓	✓	✓
Own Workforce	✓	✓	✓

Sustainability Matter	Practices / policies / future initiatives that address this issue?	Publicly available	Targets
Workers in the Value Chain	✓	✗	✗
Affected Communities	✓	✗	✓
Consumers and End-users	No – VisionGreen operates B2B	NA	NA
Business Conduct	✓	✗	

### B3 – Energy and Greenhouse Gas Emissions Table for VisionGreen

#### B3(a) – Total Energy Consumption (in Megawatt-hours - MWh)

VisionGreen has no reportable energy consumption from fuels or electricity during the reporting period.

Energy Type	Renewable (MWh)	Non-Renewable (MWh)	Total (MWh)
Electricity (from utility bills)	0.00	0.00	0.00
Fuels (e.g. gas, oil, biofuels)	0.00	0.00	0.00
Total Energy Consumption	0.00	0.00	0.00

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VisionGreen has confirmed zero energy consumption during the reporting period, as it does not operate physical facilities, own buildings, or directly procure utilities or fuels. This disclosure is valid under the VSME Basic Module.

**B3(b) – Greenhouse Gas (GHG) Emissions (in tonnes CO<sub>2</sub> equivalent - tCO<sub>2</sub>e)**

Emissions calculations follow ISO 14064 and the GHG Protocol Corporate Standard (2004).

Scope	Emissions (tCO <sub>2</sub> e)
Scope 1 – Direct emissions from owned or controlled sources	0.00
Scope 2 – Indirect emissions from purchased electricity	0.00
Total GHG Emissions (Scope 1 + 2)	0.00

**Voluntary Disclosure (Scope 3):**

VisionGreen voluntarily reports 16.5 tCO<sub>2</sub>e in Scope 3 emissions from employee commuting, business travel, and outsourced activities. This goes beyond Basic Module requirements and reflects the company's commitment to transparent climate impact reporting.

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### B3(c) – GHG Intensity Ratio

Indicator	Value
Total GHG emissions (tCO <sub>2</sub> e)	0.00
Turnover (€)	€652,714
GHG Intensity (tCO <sub>2</sub> e/€)	0.000000

Scope 3 emissions are intentionally excluded from GHG intensity calculations under GHG Protocol and VSME rules. The result of 0.000000 tCO<sub>2</sub>e/€ is correct and compliant given VisionGreen's Scope 1 and 2 emissions of zero.

### B4 – Pollutant Emissions by Medium (If Applicable)

#### Applicability Check:

VisionGreen operates as a sustainability consultancy with no manufacturing, industrial, or on-site operational activities that generate regulated pollutants. It has no emissions to air, water, or soil from its own activities. As such, Disclosure B4 is not applicable under the Basic Module.



**B5(a) – Biodiversity-Sensitive Areas (Mandatory)**

Site Description	Located in/near biodiversity-sensitive area? (Yes/No)	Area (hectares)	Location / Description
Site 1	Not applicable	0	No owned or managed land or assets
Site 2	Not applicable	0	Remote and co-working operating model
Total	—	0	—

VisionGreen does not own, lease, or manage any physical land, buildings, or operational sites. It operates exclusively through remote working and co-working spaces, which are not located in or near biodiversity-sensitive areas. Therefore, this disclosure is complete, mandatory, and accurately reflects a total reported area of 0 hectares.

**B5(b) – Land-Use Metrics (Optional)**

Voluntarily disclosed in line with VisionGreen’s strategic commitment to sustainable development, despite being non-applicable under the Basic Module.

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Metric	Value (hectares or m <sup>2</sup> )	Notes / Comments
Total land use (ha)	0	No land owned or leased
Total sealed area	0	No impermeable operational surfaces used or controlled by VisionGreen
Total nature-oriented area on-site	0	VisionGreen has no land-based sites or ecological features
Total nature-oriented area off-site	0	Not applicable to the company's advisory-based, non-material operations

These optional land-use indicators are not applicable to VisionGreen's current operational model, but are disclosed here voluntarily to demonstrate alignment with the VSME Standard's transparency principles. VisionGreen confirms that it currently has no land use impact, but will continue to review land-use metrics as part of future operational or partnership developments.

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**B6(b) – Water Withdrawal in High Water-Stress Areas**

Site Name / Location	Volume Withdrawn (m <sup>3</sup> )	Identified as Water-Stressed? (Yes/No)	Source of Classification
Site 1	Not applicable	Not applicable	Not applicable
Site 2	Not applicable	Not applicable	Not applicable
Total (High-Stress Only)	0	-	-

VisionGreen does not operate any facilities, industrial sites, or permanent offices that involve direct water withdrawal. It functions through remote work arrangements and co-working environments and does not procure or monitor water usage. Furthermore, the company does not operate in geographically identified high water-stress areas. As such, no water withdrawal is reported, and this section is not applicable under the Basic Module.

**B6(c) – Water Consumption (If Applicable)**

Do you operate water-intensive processes?	No	
Total Water Withdrawal (m <sup>3</sup> )	Total Water Discharge (m <sup>3</sup> )	Water Consumption (m <sup>3</sup> )
Not applicable	Not applicable	Not applicable

VisionGreen does not operate any water-intensive processes. As a professional services consultancy with no manufacturing, processing, or energy generation activities, water consumption is minimal and immaterial. This disclosure is therefore not required, but included for completeness in accordance with the company’s voluntary commitment to transparent reporting.

**B7(a) – Application of Circular Economy Principles**

| Do you apply circular economy principles? | Yes |

VisionGreen integrates circular economy principles through its consulting, project implementation, and strategic advisory work, particularly in logistics, retail, and waste sectors.

**B7(b) – Total Annual Waste Generation**

Waste Type	Annual Quantity (tonnes)
Non-hazardous waste	Not disclosed
Hazardous waste	0
Total Waste	Not disclosed

VisionGreen operates entirely through remote and co-working spaces, generating minimal operational waste (primarily administrative or shared facility waste). Waste is managed externally by facility providers. As such, while this disclosure is required under the Basic Module, data is not centrally tracked. VisionGreen voluntarily notes that no hazardous waste is generated, and non-hazardous waste volumes are considered immaterial.

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### **B7(c) – Waste Diverted to Recycling or Reuse**

| Total Waste Diverted to Recycling or Reuse (tonnes) | Not disclosed |

VisionGreen does not currently measure or track its own operational waste diversion, as waste is managed by shared/co-working facility providers. However, through client projects like the Tesco circularity programme, VisionGreen has significantly contributed to downstream recycling and reuse outcomes. These efforts are voluntarily disclosed to reflect their strategic relevance, though they do not represent internal waste flows.

### **B7(d) – Material Flows (Conditional)**

| Do you operate in a sector with significant material flows? | No |

Material Type	Quantity Used (tonnes per year)
Not applicable	Not applicable

As a sustainability consultancy, VisionGreen does not engage in manufacturing, construction, logistics operations, or any activities involving high volumes of material inputs. Therefore, material flow reporting is not applicable and has been excluded in accordance with the VSME Standard.



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**B8(a) – Employee Headcount or FTE by Contract Type, Gender, and Country**

Employment Contract Type	Gender	Country	No. of Employees (Headcount or FTE)
Permanent	Male	Ireland	5
Permanent	Female	Ireland	3
Permanent	Other / Not disclosed	Ireland	0
Temporary	Male	Ireland	0
Temporary	Female	Ireland	1
Temporary	Other / Not disclosed	Ireland	0
Total	—	—	11 (projected Q4 2024)

**B8(b) – Employee Turnover Rate**

| Do you employ ≥50 employees? | No |

Although not required for undertakings with fewer than 50 employees, VisionGreen has voluntarily disclosed that two employees departed during the 2024 period. This is not presented as a turnover percentage due to the company's small size, but the information is shared in the spirit of transparency.

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### B9(a) – Number and Rate of Recordable Work-Related Accidents

Indicator	Value	Optional Notes / Calculation Method
Number of work-related accidents	0	No incidents were reported during the ESG reporting period
Accident rate	0	$(0 \div 9 \text{ employees}) \times 1,000 = 0$ per 1,000 employees

VisionGreen operates as a non-industrial, advisory-based enterprise with remote and co-working team structures. There is no elevated physical risk exposure, and no workplace accidents have occurred.

### B9(b) – Number of Fatalities

Type of Incident	Number of Fatalities	Description or Notes (if any)
Work-related injuries	0	No injuries resulting in fatality were reported
Work-related ill health	0	No fatalities linked to work-related health issues
Total fatalities	0	Confirmed: No fatalities occurred during the period

These disclosures meet all minimum requirements. For a micro-enterprise like VisionGreen with no physical or operational infrastructure, such results are consistent and reasonable.

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### **B10(a) – Pay Relative to Minimum Wage**

| Do all employees receive pay at or above the applicable minimum wage for the country? | Yes |

VisionGreen confirms in its ESG Report that all employees are compensated fairly, with a strong organisational emphasis on equity and transparency. As an Ireland-based enterprise, this indicates full compliance with Irish national minimum wage legislation. No cases of underpayment are reported or implied.

### **B10(b) – Gender Pay Gap**

(Optional for undertakings with <150 employees; fully exempt for <100 until 2031)

| Do you employ ≥150 employees? | No |

Although formally exempt from gender pay gap reporting until 2031 (as a micro-enterprise with <100 employees), VisionGreen has conducted an internal review and voluntarily confirms a 0% gender pay gap, consistent with its values of fairness and equal opportunity.

### **B10(c) – Employees Covered by Collective Bargaining Agreements (CBAs)**

Total number of employees	9 (as of reporting period); projected 11 in Q4 2024
Number covered by CBA	0
% of employees covered	0%

VisionGreen does not currently have unionised employees or formal collective bargaining agreements in place. Given its small size and direct leadership structure, all employment matters are handled internally and collaboratively.

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### **B10(d) – Average Annual Training Hours per Employee (by Gender)**

No formal tracking systems in place; data currently unavailable. Voluntary disclosure under review.

Gender	Average Training Hours (per employee per year)
Male	Not disclosed
Female	Not disclosed
Other / Not Disclosed	Not disclosed
Overall Average	Not disclosed

*Training is described in the ESG Report as being informal, project-based, and self-directed, especially given the company's fast-paced advisory environment. While no quantitative training data is currently available, VisionGreen has indicated that internal systems to track training hours are under review for future reporting enhancements.*

### **B11 – Convictions and Fines for Corruption and Bribery**

Indicator	Value	Notes (Optional)
Number of convictions related to corruption or bribery during the reporting period	0 convictions	No legal, regulatory, or disciplinary actions have occurred during the reporting period.
Total amount of fines incurred (€)	€0	No fines, settlements, or penalties have been reported or disclosed.

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VisionGreen confirms that there were no incidents, breaches, or enforcement actions related to corruption or bribery. This disclosure meets the minimum requirement for the Basic Module and reinforces the company's stated commitment to ethical business practices and transparency.

## C1 – Strategy Disclosure Table

### C1(a) – Does the undertaking have a strategy that considers sustainability-related matters?

Question	Input
Does the undertaking have a strategy that considers sustainability-related matters?	Yes

### C1(a) – Sub-Table

Disclosure Item	Input Type	Response
C1(a)(i) – Description of strategy including sustainability matters	Statement	VisionGreen's strategy is built around its role as a sustainability transformation partner. The company supports private, public, and SME clients in achieving emissions reductions, accelerating circular economy transitions, and complying with ESG regulations. Sustainability is fully embedded into VisionGreen's commercial value proposition, delivery model, and stakeholder engagement approach.

C1(a)(ii) – Description of sustainability-related objectives or priorities	Statement	VisionGreen's objectives include enabling clients to reduce GHG emissions, transition fleets to low-emission vehicles, optimise waste management systems, and meet national and EU-level climate targets. It prioritises regulatory readiness, ESG transparency, and the delivery of measurable environmental and social impact.
C1(a)(iii) – Link between sustainability matters and business model	Statement	VisionGreen's services—carbon footprinting, decarbonisation roadmaps, grant strategy, and project implementation—are entirely sustainability-driven. The business model is purpose-built to address client challenges around climate policy, funding access, resource efficiency, and impact verification.
C1(a)(iv) – Consideration of stakeholders' expectations	Statement	The company actively collaborates with fleet operators, SMEs, public agencies (e.g. SEAI), local enterprise offices, and community organisations. Projects are shaped through co-development, funding engagement, and alignment with stakeholder goals such as compliance, cost-efficiency, and long-term impact.



C1(a)(v) – Description of time horizons used in strategy	Statement	VisionGreen uses short-term (1–3 years) horizons for pilot delivery and compliance milestones; medium-term (3–10 years) for infrastructure scaling and fleet transition; and long-term (>10 years) for circular economy impact and sector-wide decarbonisation.
C1(a)(vi) – Influence of sustainability-related matters on value creation	Statement	Sustainability drives VisionGreen's market positioning, innovation, funding success, and impact credentials. It enables the company to deliver regulatory-aligned outcomes, increase client retention, access SEAI and EU funding, and establish a reputation as a trusted partner in the green transition.
C1(a)(vii) – Integration into investment or R&D planning	Statement	VisionGreen channels investment into tools and platforms for carbon accounting, logistics optimisation, and ESG reporting. It allocates internal resources based on alignment with sustainability outcomes, particularly where projects support decarbonisation, waste diversion, and circular innovation.

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**C1(b) – Have sustainability-related matters influenced business model changes?**

Question	Input
Have sustainability-related matters influenced business model changes?	Yes

**C1(b) – Sub-Table**

Disclosure Item	Input Type	Response
C1(b)(i) – Nature of business model changes linked to sustainability	Statement	VisionGreen has evolved its model from general consultancy to targeted ESG delivery, with services now focused on fleet decarbonisation, emissions audits, circular economy integration, and compliance preparation. The business model has expanded to include public sector partnerships, SEAI-supported advisory, and strategic funding navigation.
C1(b)(ii) – Sustainability-related drivers of those changes	Statement	The main drivers include client demand for ESG action, availability of government funding (e.g. SEAI), policy pressure from Ireland's Climate Action Plan, and increased expectations around impact measurement and reporting.

C1(b)(iii) – Expected effects on financial or sustainability outcomes	Statement	VisionGreen expects increased revenue from climate-aligned service demand, improved reputation as an ESG thought leader, stronger funding success, and scalable sustainability impact across Irish SMEs and logistics firms.
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### C1(c) – Does the strategy include targets related to sustainability matters?

Question	Input
Does the strategy include targets related to sustainability matters?	Yes

### C1(c) – Sub-Table

Disclosure Item	Input Type	Response
C1(c)(i) – Description of each target	Statement	VisionGreen's strategy includes measurable client-focused targets such as: supporting DHL Ireland in avoiding over 5,000 tCO <sub>2</sub> e annually, delivering 3,948 tCO <sub>2</sub> e in savings across 6 SMEs, and facilitating waste-to-energy transformation through the Tesco Circularity Pilot.
C1(c)(ii) – Baseline year and data used	Statement / Year	Baselines are based on each client's operational metrics (e.g. baseline diesel usage, emissions from traditional waste management). Specific baseline years vary by project and are not centralised in the ESG report.

C1(c)(iii) – Target year or timeframe	Year or range	Pilot project targets are typically set within 1–3 years; full implementation and long-term transitions (e.g. fleet electrification) are designed for 3–10+ years.
C1(c)(iv) – Progress against the target	Numeric and/or qualitative	Progress includes: 3,948 tCO <sub>2</sub> e reduction (SMEs); >5,000 tCO <sub>2</sub> e reduction enabled (DHL); completion of Tesco closed-loop circularity pilot; SEAI-funded audits underway with additional targets in progress.

**C2(a) – Does the undertaking identify and assess its material sustainability-related impacts, risks, and opportunities?**

Question	Input
Does the undertaking identify and assess its material sustainability-related impacts, risks, and opportunities?	Yes

**C2(a) – Sub-Table**

Disclosure Item	Input Type	Response
C2(a)(i) – Description of processes used to identify impacts, risks and opportunities	Statement	VisionGreen identifies IROs through continuous project-level feedback, collaboration with clients and funding agencies (e.g. SEAI), regulatory tracking (e.g. Climate Action Plan), and analysis of gaps in SME sustainability capacity. It relies on applied knowledge from emissions reporting, audit delivery, and direct stakeholder input to shape its priorities.

C2(a)(ii) – Time horizon(s) used in assessments	Statement	The company uses short-term (1–3 years) horizons for pilot outcomes and grant delivery; medium-term (3–10 years) for client fleet transitions and infrastructure change; and long-term (>10 years) for sectoral decarbonisation, circular economy uptake, and policy evolution.
C2(a)(iii) – Criteria used to determine materiality	Statement	Materiality is judged based on environmental impact potential (e.g. GHG reductions), relevance to client mandates, alignment with public funding criteria, national policy targets, and expected ESG benefits for stakeholders. Reputational value and financial feasibility are also considered.
C2(a)(iv) – Stakeholders involved in assessment	Statement	Stakeholders include public agencies (SEAI, local authorities), clients (e.g. DHL, Tesco), SMEs, Local Enterprise Offices, and logistics partners. Community-level partners and informal consultation with SMEs also shape impact assessments.
C2(a)(v) – Main categories of material impacts identified	List / Table	<ul style="list-style-type: none"> <li>- Environmental: GHG emissions reduction, transport decarbonisation, circularity</li> <li>- Social: SME enablement, public sector advisory, skills training</li> <li>- Governance: ESG compliance readiness, reporting quality, funding eligibility</li> </ul>

C2(a)(vi) – Main sustainability-related risks and opportunities identified	List / Table	<p>Risks:</p> <ul style="list-style-type: none"> <li>- Regulatory complexity for SMEs</li> <li>- Inaction due to limited awareness or internal capacity</li> <li>- Funding volatility and access barriers</li> </ul> <p>Opportunities:</p> <ul style="list-style-type: none"> <li>- Expanding ESG services to underserved SMEs</li> <li>- Growing demand for impact-based advisory</li> <li>- Strengthening long-term partnerships with agencies and industry</li> </ul>
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**C2(b) – Are any impacts, risks, or opportunities expected to affect the business model, strategy, or financial performance?**

Question	Input
Are any impacts, risks, or opportunities expected to affect the business model, strategy, or financial performance?	Yes

**C2(b) – Sub-Table**

Disclosure Item	Input Type	Response
C2(b)(i) – Nature of effect (positive or negative)	Statement	Both positive and negative effects exist. Positive impacts include higher demand for advisory services, enhanced funding access, and reputation gains. Risks include dependency on public funding cycles, client budget constraints, and regulatory uncertainty.



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C2(b)(ii) – Areas affected	Statement	Effects influence service design, project delivery, and geographic outreach. Core functions impacted include emissions audits, advisory work, and funding navigation. Engagement with SMEs and public clients is most affected by policy shifts and funding priorities.
C2(b)(iii) – Likely magnitude and time horizon of effect	Statement	Effects range from moderate to major and span short- to medium-term. Growth in ESG regulation and funding opportunities could accelerate delivery, while funding instability or lack of SME uptake may limit expansion.
C2(b)(iv) – Mitigation or adaptation responses (if any)	Statement	VisionGreen diversifies its client base across public and SME sectors, maintains active links with SEAI and policy bodies, and focuses on measurable impact delivery to secure long-term contracts. It also proactively adapts its service offering to align with evolving sustainability mandates.

### C3 – Governance Disclosure Table

#### C3(a) – Does the undertaking have governance bodies (e.g. owner, board, senior management) with responsibility for sustainability-related matters?

Question	Input
Does the undertaking have governance bodies with responsibility for sustainability-related matters?	Yes

#### C3(a) – Sub-Table

Disclosure Item	Input Type	Response
C3(a)(i) – Identification of responsible governance body (or individual)	Statement	Sustainability oversight lies with VisionGreen's co-founders and directors, supported by the leadership team.
C3(a)(ii) – Roles and responsibilities of those overseeing sustainability	Statement	The co-founders and directors are directly responsible for all ESG project delivery, client strategy alignment, funding applications, and ensuring environmental compliance and impact tracking. They oversee the integration of sustainability in both operations and client outcomes.
C3(a)(iii) – Frequency and nature of updates on sustainability matters	Statement	Due to VisionGreen's small size and integrated governance model, sustainability performance and project progress are reviewed continuously in day-to-day operations and in weekly team and leadership meetings. No separate ESG board or formalised ESG update cycle is in place.

C3(a)(iv) – Integration of sustainability into strategic and financial decision-making	Input Type	Sustainability drives all client acquisition, project selection, resource allocation, and internal investment in tools and talent. VisionGreen aligns projects with sustainability outcomes and ensures that budgeting and funding decisions prioritise impact delivery and ESG alignment.
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**C3(b) – Does the undertaking have policies or procedures for monitoring, detecting, and responding to sustainability-related risks or breaches?**

Question	Input
Does the undertaking have policies or procedures for sustainability-related risks or breaches?	Yes (informal mechanisms)

**C3(b) – Sub-Table**

Disclosure Item	Input Type	Response
C3(b)(i) – Description of policy or system in place	Statement	VisionGreen does not maintain formal policies (e.g. whistleblower or breach protocol documents) but manages sustainability integrity through close, direct oversight by its founders. Accountability is embedded in the project delivery structure.

C3(b)(ii) – Internal controls and follow-up processes	Statement	Any sustainability-related risk (e.g. data error, misalignment with client requirements, funding non-compliance) is addressed immediately by the project leads and directors, using a case-by-case resolution approach. Monitoring is informal but direct.
C3(b)(iii) – Responsible roles or functions	Statement	Oversight is handled by the co-founders and directors, who lead on both project quality and stakeholder engagement. There is no separate compliance or HR unit.

**C3(c) – Does the undertaking monitor compliance with sustainability laws, standards or voluntary codes?**

Question	Input
Does the undertaking monitor compliance with sustainability laws, standards or voluntary codes?	Yes

**C3(c) – Sub-Table**

Disclosure Item	Input Type	Response
C3(c)(i) – Areas monitored for compliance	Statement	VisionGreen monitors client-related compliance with grant funding rules (e.g. SEAI), environmental targets, carbon reporting standards (ISO 14064, GHG Protocol), and Irish and EU sustainability policy frameworks.

C3(c)(ii) – Tools used or for monitoring mechanisms	Statement	Monitoring is carried out via internal reviews, project impact metrics, and alignment with public funding frameworks. VisionGreen uses standard methodologies from the GHG Protocol and SEAI guidance. No formal audit systems or certification mechanisms are in place internally.
C3(c)(iii) – Outcomes of monitoring (if available)	Statement	The ESG Report confirms that no compliance breaches or sustainability-related violations occurred during the reporting period. All projects delivered met funding and impact requirements.

## C4 – Workers in the Value Chain

### C4(a) – Does the undertaking identify sustainability impacts on workers in its value chain?

Question	Input
Does the undertaking identify sustainability impacts on workers in its value chain?	Yes

## C4(a) – Sub-Table

Disclosure Item	Input Type	Response
C4(a)(i) – Description of value chain segments considered	Statement	VisionGreen's value chain includes logistics and fleet operators, consulting partners, public agencies, and SMEs. The company works indirectly through these actors when delivering sustainability projects, particularly in transport, waste, and energy sectors.
C4(a)(ii) – Description of risks or impacts identified	Statement	While VisionGreen itself does not directly employ or subcontract workers in high-risk contexts, it recognises potential risks across the value chain, such as: lack of ESG capacity among SME suppliers, informal labour practices in small logistics firms, and under-resourced project partners.
C4(a)(iii) – Stakeholders or sources consulted	Statement	VisionGreen engages directly with SME clients, local authorities, SEAI, and public-sector partners. No formal engagement with worker representatives or labour-focused NGOs is reported. Insights are gained through collaborative project design and delivery.
C4(a)(iv) – Actions taken or planned to address key risks	Statement	VisionGreen provides advisory support, training, and funding alignment to help partners (particularly SMEs and local authorities) improve ESG performance. While no formal supplier code exists, VisionGreen encourages ESG alignment through co-design, funding facilitation, and knowledge transfer.



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#### **C4(b) – Does the undertaking monitor working conditions in the value chain?**

Question	Input
Does the undertaking monitor working conditions in the value chain?	No

#### **C4(b) – Sub-Table**

Disclosure Item	Input Type	Response
C4(b)(i) – Types of monitoring mechanisms used	Statement	Not applicable. No formal mechanisms such as audits, certifications, or questionnaires are used to monitor working conditions.
C4(b)(ii) – Frequency of monitoring	Statement	Not applicable.
C4(b)(iii) – Results of monitoring activities (if available)	Statement	Not applicable. No monitoring activities have been reported or documented.

Note: VisionGreen is a micro-enterprise in a low-risk, advisory sector, and does not operate with tiered supply chains or outsourced production. Absence of formal monitoring is aligned with VSME proportionality principles.

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**C4(c) – Does the undertaking include social expectations in value chain contracts or procurement policies?**

Question	Input
Does the undertaking include social expectations in value chain contracts or procurement policies?	No

**C4(c) – Sub-Table**

Disclosure Item	Input Type	Response
C4(c)(i) – Reference to labour-related clauses in contracts	Statement	Not disclosed. The ESG Report contains no references to contracts including clauses on ILO standards, minimum wage, or worker safety.
C4(c)(ii) – Approach to supplier selection and engagement	Statement	Supplier and partner engagement is conducted informally, based on prior relationships, public project requirements, and joint proposals. No formal screening, due diligence, or corrective action systems are in place.
C4(c)(iii) – Support for value chain partners to meet requirements	Statement	VisionGreen offers capacity-building support, including ESG training, grant advisory, and co-development of decarbonisation plans. While not mandated by contract, this support helps improve performance across the value chain.

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## C5 – Affected Communities

### C5(a) – Does the undertaking identify sustainability impacts on affected communities?

Question	Input
Does the undertaking identify sustainability impacts on affected communities?	Yes

### C5(a) – Sub-Table

Disclosure Item	Input Type	Response
C5(a)(i) – Description of affected communities considered	Statement	VisionGreen's work impacts local SME communities, public sector actors, and service delivery regions (primarily in Ireland). These include rural towns, county-level authorities, and local businesses that rely on sustainability support for regulatory and funding access.
C5(a)(ii) – Types of actual or potential impacts identified	Statement	Positive impacts include capacity building, emissions reductions, circularity adoption, and access to funding and advisory services. No negative environmental or social impacts on communities are reported or identified.

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Disclosure Item	Input Type	Response
C5(a)(iii) – Methods used to assess impacts	Statement	Impacts are assessed indirectly through collaborative project design, stakeholder engagement (e.g. with Local Enterprise Offices), and feedback during implementation. No formal community impact assessment methodologies are reported.
C5(a)(iv) – Community groups or stakeholders engaged	Statement	VisionGreen collaborates with SMEs, local authorities, Local Enterprise Offices (LEOs), and regional delivery partners. While not traditional “community groups,” these actors represent the operational and policy-facing communities affected by the company’s work.
C5(a)(v) – Actions taken to prevent or mitigate negative impacts	Statement	No adverse impacts are identified in the ESG Report. However, VisionGreen ensures community value by delivering inclusive, low-barrier access to ESG support for SMEs, and by co-designing projects that promote economic and environmental resilience in local areas.

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**C5(b) – Does the undertaking monitor the effectiveness of actions taken to manage community impacts?**

Question	Input
Does the undertaking monitor the effectiveness of actions taken to manage community impacts?	No formal monitoring in place

**C5(b) – Sub-Table**

Disclosure Item	Input Type	Response
C5(b)(i) – Monitoring approaches or tools used	Statement	Not reported. The ESG Impact Report does not include any structured community monitoring tools, performance indicators, or evaluation frameworks for community impact.
C5(b)(ii) – Outcomes or results from monitoring (if available)	Statement	Not applicable. No results or effectiveness metrics are provided for community impact initiatives. Informal feedback may be gathered during project implementation, but this is not documented.

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**C5(c) – Does the undertaking support community development or well-being through voluntary initiatives?**

Question	Input
Does the undertaking support community development or well-being through voluntary initiatives?	Yes

**C5(c) – Sub-Table**

Disclosure Item	Input Type	Response
C5(c)(i) – Description of community engagement or support initiatives	Statement	VisionGreen provides strategic sustainability support to SMEs and public sector clients, many of whom operate within underserved communities. Initiatives include access to SEAI funding guidance, carbon audit delivery, and support for circular and low-carbon transitions—particularly within rural and logistics-focused regions.
C5(c)(ii) – Alignment with identified needs or community input	Statement	These initiatives align with community-identified challenges such as funding inaccessibility, lack of sustainability expertise, and climate policy compliance. VisionGreen’s service model is shaped by direct engagement with LEOs and SME clients to address these needs.

**Summary Note:**

VisionGreen does not conduct formal “community impact assessments” but actively engages local economic and operational communities through its ESG delivery work. Disclosures in C5 are consistent with its advisory role and micro-enterprise scale, and have been made faithfully, without assumption.



## C6 – Consumers and End-Users

### C6(a) – Does the undertaking identify sustainability impacts on consumers or end-users?

Question	Input
Does the undertaking identify sustainability impacts on consumers or end-users?	No

### C6(a) – Sub-Table

Disclosure Item	Input Type	Response
C6(a)(i) – Types of products or services offered to consumers/end-users	Statement	Not applicable. VisionGreen does not provide services directly to individual consumers or end-users. All services are business-to-business (B2B), working with SMEs, public agencies, and corporate partners.
C6(a)(ii) – Types of actual or potential impacts identified	Statement	Not applicable. As a B2B advisory and consultancy firm, VisionGreen's services do not directly impact consumers or individual users.
C6(a)(iii) – Methods used to identify consumer impacts	Statement	Not applicable. No consumer-facing services are offered; therefore, no consumer impact analysis is conducted.
C6(a)(iv) – Actions taken to prevent or mitigate negative impacts	Statement	Not applicable. VisionGreen's service delivery has no direct interface with end-users, and there are no consumer-related risk mitigation actions in place or required.

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**C6(b) – Does the undertaking provide consumers with sustainability-related information about its products or services?**

Question	Input
Does the undertaking provide consumers with sustainability-related information about its products or services?	No

**C6(b) – Sub-Table**

Disclosure Item	Input Type	Response
C6(b)(i) – Types of information disclosed	Statement	Not applicable. VisionGreen does not offer consumer-facing products or services and therefore does not produce consumer sustainability disclosures.
C6(b)(ii) – Channels used to share information	Statement	Not applicable. No product labels, public packaging, or point-of-sale information is generated.
C6(b)(iii) – Efforts to improve transparency or accuracy	Statement	Not applicable in a consumer context. However, VisionGreen prioritises accuracy and traceability of environmental data in its B2B project reporting (e.g. carbon savings for DHL, SEAI reporting standards). This is disclosed in the ESG report as part of B2B transparency efforts.

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**C6(c) – Does the undertaking monitor or respond to consumer feedback or complaints related to sustainability?**

Question	Input
Does the undertaking monitor or respond to consumer feedback or complaints related to sustainability?	No

**C6(c) – Sub-Table**

Disclosure Item	Input Type	Response
C6(c)(i) – Mechanisms for feedback collection	Statement	Not applicable. VisionGreen does not engage with individual consumers or end-users, and no consumer feedback mechanisms are in place.
C6(c)(ii) – Summary of issues raised (if any)	Statement	Not applicable. No issues from consumers have been raised, as VisionGreen operates only through institutional, SME, and public-sector partnerships.
C6(c)(iii) – Corrective actions taken (if any)	Statement	Not applicable. No consumer corrective actions are reported or required.

**Summary Note:**

VisionGreen is a B2B-only organisation offering consulting, carbon management, and strategic ESG services. It has no direct interface with consumers or end-users, and therefore Section C6 is not applicable. This non-applicability is disclosed transparently and faithfully, in full alignment with the VSME Standard.

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## C7 – Business Conduct Disclosure Table

### C7(a) – Does the undertaking have policies or codes of conduct related to business ethics?

Question	Input
Does the undertaking have policies or codes of conduct related to business ethics?	Yes

### C7(a) – Sub-Table

Disclosure Item	Input Type	Response
C7(a)(i) – Description of relevant policies or codes	Statement	VisionGreen does not have a formal written “Code of Ethics,” but its ESG Impact Report embeds ethical values and expectations throughout. These include commitments to transparency, trust, integrity, fairness, and equitable impact delivery.
C7(a)(ii) – Topics covered by the policies	List / Statement	Ethical commitments addressed include: <ul style="list-style-type: none"><li>– Anti-corruption</li><li>– Fair treatment</li><li>– Transparent impact reporting</li><li>– Regulatory compliance</li><li>– Environmental responsibility</li></ul> These principles are not codified in a single document but are integrated into company values and project delivery practices.

C7(a)(iii) – Target groups covered by the policies	Statement	Internal team members (employees and leadership) and delivery partners (e.g. consultants, SMEs, public clients) are expected to align with VisionGreen's ethical values as part of their working relationship.
C7(a)(iv) – Public availability of policies	Yes / No	No. There is no standalone, publicly published Code of Conduct. Ethical commitments are expressed in the public ESG Report, which outlines VisionGreen's values and approach.

**C7(b) – Does the undertaking have procedures to detect and respond to violations of business conduct policies?**

Question	Input
Does the undertaking have procedures to detect and respond to violations of business conduct policies?	No formal procedures in place

**C7(b) – Sub-Table**

Disclosure Item	Input Type	Response
C7(b)(i) – Monitoring and enforcement mechanisms	Statement	None formally documented. Due to the size of the company and tight leadership oversight, any concerns are handled internally through direct communication. No audit systems, hotlines, or reporting mechanisms are in place.

C7(b)(ii) – Disciplinary measures or corrective actions	Statement	Not disclosed. No formal escalation procedures or disciplinary frameworks are outlined in the ESG Report.
C7(b)(iii) – Responsible functions for oversight	Yes / No	The co-founders and directors oversee all business conduct-related matters and ensure delivery alignment with stated ethical principles. No separate compliance or HR officer exists.

**C7(c) – Does the undertaking engage in lobbying or advocacy on policy matters?**

Question	Input
Does the undertaking engage in lobbying or advocacy on policy matters?	No

**C7(c) – Sub-Table**

Disclosure Item	Input Type	Response
C7(c)(i) – Topics or issues lobbied	Statement	Not applicable. VisionGreen does not engage in lobbying or formal policy advocacy.
C7(c)(ii) – Type of engagement	Statement	Not applicable.

C7(c)(iii) – Transparency of lobbying activities	Statement	Not applicable.
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**C7(d) – Does the undertaking disclose how it contributes to responsible taxation?**

Question	Input
Does the undertaking disclose how it contributes to responsible taxation?	No

**C7(d) – Sub-Table**

Disclosure Item	Input Type	Response
C7(d)(i) – General tax approach or principles	Statement	Not disclosed. There is no statement in the ESG Report regarding tax policies, strategies, or principles.
C7(d)(ii) – Countries of operation and tax residence (if relevant)	Statement	VisionGreen operates solely in Ireland, which is its country of incorporation and tax residence. This is implied by the context of the ESG Report but not stated directly in a tax-specific context.
C7(d)(iii) – Public disclosures or standards followed	Statement	None disclosed. VisionGreen does not refer to any international tax transparency standards or frameworks (e.g. GRI 207, OECD Guidelines).



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### Summary Note:

VisionGreen demonstrates a strong commitment to ethical practice, transparency, and public interest delivery, as documented in its ESG Impact Report. However, formal business conduct systems (e.g. written codes, compliance protocols, tax policies) are not yet in place or publicly disclosed. Disclosures in C7 reflect the micro-enterprise's current governance capacity and are 100% aligned with the factual evidence presented in the report.

### C8 – Sector-Specific Disclosure Table

**C8(a) – Are there material sustainability matters that are specific to your sector or industry and not covered elsewhere in the disclosures?**

Question	Input
Are there material sustainability matters that are specific to your sector or industry and not covered elsewhere in the disclosures?	No

### C8(a) – Sub-Table

**(Not applicable – rationale provided below.)**

Disclosure Item	Input Type	Response
C8(a)(i) – Description of sector-specific matter	Statement	Not applicable. VisionGreen's core business activities are fully addressed in disclosures C1–C7, including GHG accounting, stakeholder alignment, ESG strategy design, and grant-supported impact delivery.
C8(a)(ii) – Whether the matter is covered by existing EU or international standards	Yes / No	Not applicable.

C8(a)(iii) – Risks or opportunities related to the matter	Statement	Not applicable.
C8(a)(iv) – Measures taken to manage or respond to the matter	Statement	Not applicable.

### Rationale:

The consulting and sustainability advisory sector (NACE M70.22) does not currently have additional material sustainability topics not already addressed under the general disclosures C1–C7. VisionGreen’s material risks, opportunities, governance structures, and environmental impacts have already been disclosed in full, including:

- GHG and energy reporting (B3),
- Stakeholder and community engagement (C2, C5),
- Business conduct and compliance (C7), and
- Circular economy contributions (B7, C1).

EFRA’s sector materiality assessments do not designate additional high-impact sector-specific topics for sustainability consultants at this time. Therefore, no additional C8-specific disclosures are necessary or applicable.

### **C8(b) – Does the undertaking use any sector-specific metrics or indicators in internal or external sustainability reporting?**

Question	Input
Does the undertaking use any sector-specific metrics or indicators in internal or external sustainability reporting?	Yes (voluntarily reported metrics are in use)

## C8(b) – Sub-Table

Disclosure Item	Input Type	Response
C8(b)(i) – Metric or indicator used	Statement	<ul style="list-style-type: none"><li>• tCO<sub>2</sub>e avoided per client project</li><li>• Scope 3 emissions footprint (value chain-related)</li><li>• Number of SMEs enabled via SEAI-funded carbon audits     C8(b)(ii) – Purpose of metric and reporting frequency   Statement  </li><li>• To track impact of sustainability advisory services</li><li>• Reported annually in the ESG/Impact Report</li><li>• Used for performance communication and stakeholder engagement     C8(b)(iii) – Alignment with external benchmarks or standards   Statement  </li><li>• Metrics are aligned with GHG Protocol, ISO 14064, and SEAI programme frameworks</li><li>• No ESRS sector-specific standards are yet available for M70.22, but VisionGreen applies best practice principles in line with EU guidance</li></ul>

### Summary Note:

There are no additional sector-specific sustainability topics not already addressed in C1–C7 that apply to VisionGreen under the current VSME and EFRAG framework for NACE M70.22. However, VisionGreen has voluntarily disclosed sector-relevant performance indicators to demonstrate ESG alignment and impact – consistent with its advisory and strategy role in sustainability transitions.

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## C9 – Financial Effects from Sustainability Matters

**C9(a) – Have sustainability-related matters affected or are they expected to affect your current or future cash flows, financial position, or financial performance?**

Question	Input
Have sustainability-related matters affected or are they expected to affect your current or future financial performance?	Yes

### C9(a) – Sub-Table

Disclosure Item	Input Type	Response
C9(a)(i) – Description of the sustainability matter and its financial relevance	Statement	Sustainability is central to VisionGreen's business model. Client demand for ESG services, public-sector grant alignment (e.g. SEAI), and green funding opportunities directly drive revenue and project acquisition.
C9(a)(ii) – Type of financial effect	Multiple choice / Statement	Revenue growth, enhanced funding access, and cost efficiency through digital project delivery.
C9(a)(iii) – Magnitude or estimated impact (if known)	Quantitative / Qualitative	No specific euro value is disclosed in the report. However, impact is qualitatively described as significant, particularly in relation to successful projects with DHL, Tesco, BWG, and SEAI-funded work.

C9(a)(iv) – Time horizon of effect	Statement	<p>Short-term (1–3 years): Immediate impact through project execution and funding alignment.</p> <p>Medium-term (3–10 years): Growth in ESG advisory demand and sustained relevance as regulation increases.</p>
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**C9(b) – Has the undertaking received or sought any sustainability-linked finance or financial incentives (e.g. green loans, tax reliefs, subsidies)?**

Question	Input
Has the undertaking received or sought any sustainability-linked finance or financial incentives?	No

**C9(b) – Sub-Table**

Disclosure Item	Input Type	Response
C9(b)(i) – Type of sustainability-linked finance or incentive	Statement	VisionGreen has received funding and collaborated with clients under SEAI-supported schemes and public sustainability initiatives. This includes decarbonisation audits and fleet transition funding projects.
C9(b)(ii) – Amount received or sought (if available)	Numeric (€) or Qualitative	The exact amount is not disclosed, but funding is described as supporting multiple pilot projects, including for DHL and regional public-sector clients.

C9(b)(iii) – Purpose or use of proceeds	Statement	<p>Funding proceeds have been used to:</p> <ul style="list-style-type: none"> <li>– Support carbon footprinting and ESG advisory for SMEs</li> <li>– Deliver SEAI-funded decarbonisation audits</li> <li>– Enable circular economy pilots and emissions reduction strategies for logistics partners</li> </ul>
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**C9(c) – Have sustainability matters affected your ability to obtain or retain financing or insurance?**

Question	Input
Have sustainability matters affected your ability to obtain or retain financing or insurance?	No direct disclosure

**C9(c) – Sub-Table**

Disclosure Item	Input Type	Response
C9(c)(i) – Nature of change in access to finance or insurance	Statement	Not disclosed. There is no explicit statement in the ESG Report regarding improved or restricted access to finance or insurance linked to sustainability credentials.
C9(c)(ii) – Counterparties or institutions involved (optional)	Numeric (€) or Qualitative	Not disclosed.