



Irish Fencing Services

SECURE • ENHANCE • PROTECT

2023 ESG REPORT

IRISH FENCING SERVICES

Company Declaration

This report was prepared with the assistance of EcoMerit Limited using data provided by us.

The directors confirm that they have made available to EcoMerit Limited all relevant sustainability-related records and provided all the information necessary for the compilation of the report in line with Voluntary Small and Medium Enterprise European Sustainability Reporting Standard.

The directors confirm that to the best of their knowledge and belief, this report provides an accurate reflection of our sustainability performance for the year shown.

Signed on behalf of the board

Name

Director

Date

EcoMerit Declaration

This report was prepared with the assistance of EcoMerit Limited using data provided by the client.

We confirm that we have compiled for your approval this report in line with the Voluntary Small and Medium Enterprise European Sustainability Reporting Standard.

We have not been instructed to carry out an audit of the submitted data and for this reason, we have not verified the accuracy or completeness of the data and we do not, therefore, express any opinion in that regard.

However, the environmental performance data included in this report (relating to energy use, water use, waste creation and carbon footprint) has been sourced from the EcoMerit environmental certification held by the client and as such we can stand over the accuracy of those aspects of the report with a high level of confidence.

Signed on behalf of EcoMerit Limited

Name

Director

Date

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1. Executive Summary

This report has been created on a voluntary basis to support our larger clients in meeting their Corporate Sustainability Reporting Directive (CSRD) obligations. We recognise the importance of providing transparency around our sustainability practices to help clients assess and manage their own supply chain impacts more effectively. By proactively sharing our environmental, social, and governance (ESG) performance, we aim to facilitate seamless compliance with evolving reporting requirements, strengthen partnerships, and contribute positively to the broader sustainability goals of our industry.

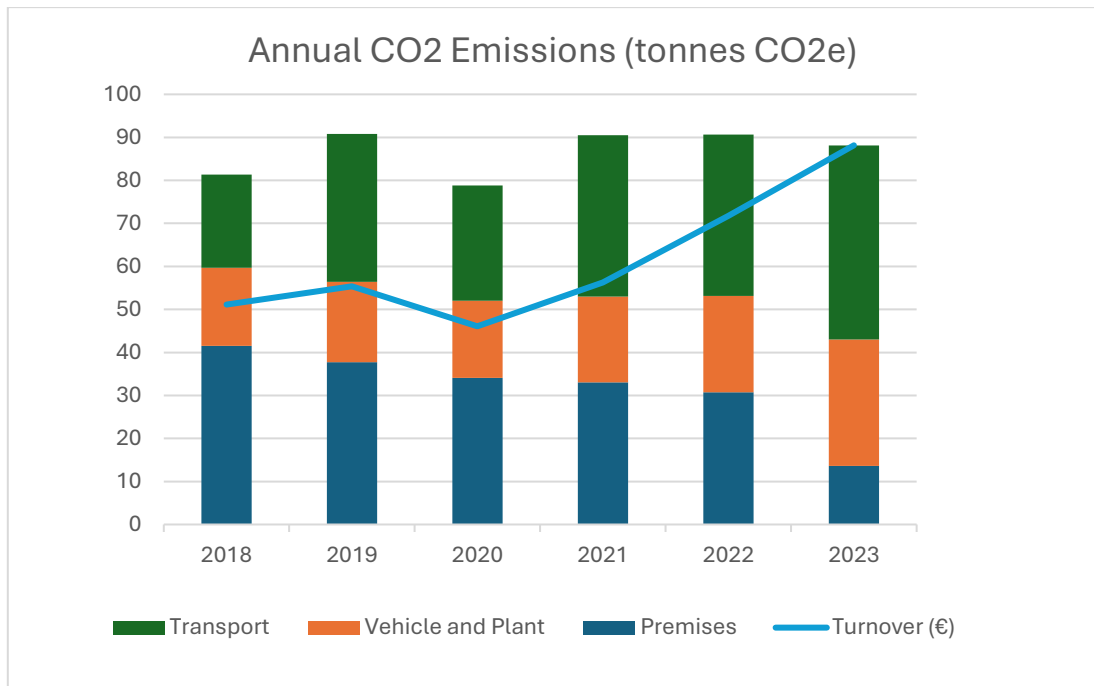
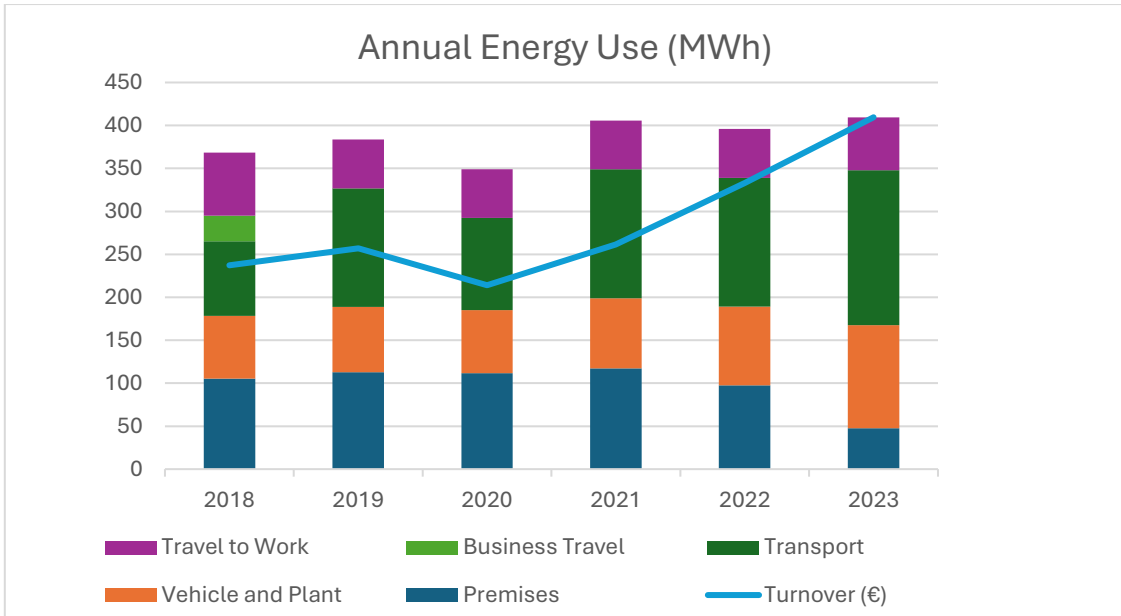
This VSME report outlines Irish Fencing Services' sustainability practices and performance for the reporting year 2023. As a small enterprise, we have prepared this report in line with the Basic Module of the Voluntary Small and Medium Enterprise European Sustainability Reporting Standard (VSME ED). The report reflects our ongoing commitment to sustainability and responsible business practices, including our efforts to reduce greenhouse gas emissions, optimise resource use, manage waste responsibly, and uphold high health and safety standards.

Environmental

Our EcoMerit certification, achieved in 2018, has been instrumental in driving our environmental gains, enabling us to reduce our Scope 1 and 2 emissions while doubling turnover. With EcoMerit's guidance, we have implemented a range of environmental measures, including monitoring fuel usage, installing solar photovoltaic (PV) panels, tracking energy use, segregating and baling waste, managing delivery routes, and transitioning to electric vehicles (EVs). These initiatives reflect our commitment to environmental responsibility and demonstrate our efforts to embed circular economy principles into our operations, with durable, recyclable products designed for minimal impact over their lifecycle.

The graphs on the following page illustrate our progress in energy use and CO₂ emissions from 2018 to 2023. Despite our substantial growth in turnover, we have managed to stabilise and, in some areas, reduce our emissions, reflecting the effectiveness of our environmental strategies. **Note, our energy use and emissions data recorded encompass more than just Scope 1 and 2 emissions. Some of these are Scope 3 emissions, which represent indirect emissions across our value chain that we have been monitoring with EcoMerit since 2018. These include emissions from areas such as transport, staff travel to work and business travel, providing a more comprehensive picture of our environmental impact.**

A detailed breakdown of Scope 1, 2, and 3 emissions will be presented under Disclosure B3, where we'll expand on our methodology and efforts to continuously improve our carbon footprint management.



We noted an increase in total waste generated due to higher business activity levels, and waste reduction will be a key focus as we move forward. Our forestry plantation, which promotes biodiversity, along with ongoing adherence to environmental regulations, underscores our long-term commitment to sustainability.

Social

Socially, we prioritise the well-being, training, and safety of our workforce. We maintain a Safe-T-Cert “A” Grade, positioning us in the top 10% of certified companies in Ireland, and uphold rigorous safety standards to ensure a safe working environment. As a Silver Member of the Supply Chain Sustainability School, we support our staff in upskilling through sustainability-focused training. Our community

contributions, including partnerships with local organisations, demonstrate our dedication to responsible social practices within and beyond our operations. We proudly support The Lighthouse Club Charity, which provides mental health, physical support, and safety resources to construction industry professionals. Through our involvement with this charity, we are helping promote a safer, healthier environment within the construction community, reflecting our commitment to social responsibility and the well-being of our industry peers.

Governance

During the reporting period, Irish Fencing Services incurred no convictions or fines for anti-corruption or anti-bribery violations. We uphold high ethical standards with strict policies to ensure compliance and enforce a zero-tolerance approach to any form of corruption or bribery in our operations and supply chain. Our adherence to robust governance practices is integral to building trust and maintaining our reputation as a responsible and reliable partner.

2. Introduction

2.1 Disclosure B1: General - Basis for Preparation

At Irish Fencing Services, we are committed to transparency and accountability in our sustainability practices. This report has been prepared in accordance with the Voluntary Small and Medium Enterprise European Sustainability Reporting Standard (VSME ED) and reflects our ongoing efforts to manage our Environmental, Social, and Governance (ESG) responsibilities.

As a small business, we have chosen the Basic Module for this report, as it aligns with our current size and operational scale. The Basic Module provides an overview of key areas such as energy use, waste management, resource efficiency, workforce composition, health and safety practices, and governance. At this stage, we have opted not to undertake the Policies, Actions, and Targets (PAT) Module as we have yet to formalise specific sustainability policies and targets. We understand sustainability is a journey and we remain committed to advancing our sustainability practices, with plans to explore the PAT Module in the future as these areas become more structured.

This report outlines our sustainability journey for the year 2023 and highlights the steps we are taking to reduce our environmental impact, promote a safe and inclusive workplace, and ensure compliance with relevant laws and regulations.

It is important to note that this report was developed on a standalone basis, focusing solely on the activities of Irish Fencing Services. We do not have subsidiaries.

Through these disclosures, we aim to demonstrate our commitment to continuous improvement and to contributing to a more sustainable future for our industry and stakeholders.

3. Our Sustainability Transition

3.1 Disclosure B2 – Practices for transitioning towards a more Sustainable Economy

We are committed to transitioning towards a more sustainable economy by implementing specific practices aimed at reducing negative impacts on both people and the environment. As part of our EcoMerit certification, we actively measure and monitor our carbon footprint, taking steps to minimise environmental emissions. This includes working with EcoMerit to understand and assess our scope 3 emissions, which encompass our broader supply chain and indirect environmental impacts. Additionally, the installation of solar photovoltaic (PV) panels on the roof of our Dublin facility generates renewable energy which runs our production facility and office.

To further support sustainability, we are transitioning our fleet to electric vehicles. Our products, designed for longevity with a life span of 40-50 years, are fully recyclable at the end of life. 100% of the products that we manufacture are galvanized to extend their lifespan, and over 50% are further powder-coated to reduce VOC emissions, eliminating the need for repainting.

We have managed a 2-hectare forestry plantation of around 5,000 native trees for over 25 years, with plans for further planting in the upcoming season. This forest supports local biodiversity and helps sustain native species. Although we cannot quantify its carbon offset, we maintain this forest primarily for its biodiversity benefits.

Irish Fencing complies with all health and safety legislation relevant to our operations, with the well-being of our people being paramount. We provide our staff with the necessary training, resources, and support to perform their duties safely and effectively. In recognition of these efforts, Irish Fencing achieved a Safe-T-Cert “A” Grade in 2023, placing us among the top 10% of registered Safe-T-Cert companies in Ireland.

We prioritise product safety, having achieved the EN 1090 certification on June 27, 2019, which allows us to undertake structural steel projects up to execution class 2, including balconies and mezzanine floors. This certification, obtained after a successful audit with OMNI, ensures the quality of our products and that they comply with mandatory CE Marking requirements for structural steelwork, in line with EN 1090-1. We maintain this certification annually through recurring audits.

By focusing on sustainable practices, maintaining high safety standards, actively engaging with suppliers in relation to Carbon Border Adjustment Mechanical (CBAM), understanding our scope 3 emissions, and ensuring product quality, Irish Fencing Services actively contributes to reducing our environmental footprint while upholding industry-leading standards.

The table on the following page summarises our completed and ongoing activities in our sustainability transition.

Our Sustainability Activities 2023		
Description	Goals/Values/Benefits	Category
<p>Supply Chain Sustainability School membership</p> <p>https://www.supplychainschool.co.uk/about/</p>	<p>We are a Silver Member of the Supply Chain Sustainability School, a platform dedicated to upskilling the supply chain in sustainable practices. The membership aligns with our commitment to continuous improvement and sustainability. Our goal is to achieve Gold status by increasing our participation in the school’s resources, including workshops and training sessions. Regular email reminders from the owner ensure that our staff stay informed about available sustainability training opportunities.</p>	Employee Training
EcoMerit Certification	<p>EcoMerit certification aligns closely with our sustainability goals. It provides a framework that supports our commitment to reducing emissions, optimising resource use, and tracking our environmental impact—key objectives in our sustainability strategy</p>	Resource Efficiency
Safe-T-Cert “A” Grade	<p>Achieving and maintaining this high standard requires rigorous adherence to health and safety practices, ongoing staff training, and a proactive approach to risk management. Our Safe-T-Cert “A” Grade demonstrates our dedication to prioritising well-being and maintaining a high standard of workplace safety in all aspects of our operations.</p>	Workplace Conditions
EN1090 Certification	<p>Our EN 1090 certification allows us to manufacture structural steel products up to Execution Class 2, such as balconies and mezzanine floors, in compliance with EU safety standards. This certification ensures our products meet rigorous quality and safety requirements, providing clients with reliable, CE-marked steel solutions for their projects.</p>	Product Safety
All Ireland Pollinator Bee plan	<p>We actively participate in the All-Ireland Pollinator Plan, a collaborative initiative aimed at protecting and enhancing pollinator populations across Ireland. By implementing pollinator-friendly practices, such as maintaining wildflower areas and reducing pesticide use, we contribute to biodiversity conservation and support the health of vital pollinator species.</p>	Biodiversity
The Lighthouse Club Charity	<p>Irish Fencing Services aligns with the values of The Lighthouse Club Charity by supporting the well-being of construction industry professionals. The charity’s focus on mental health support, physical assistance, and safety aligns with our own commitment to safeguarding our workforce. Through our involvement, we help promote a safer,</p>	Employee Wellbeing

	healthier environment for those in construction, reflecting our dedication to social responsibility within our industry.	
CBAM	We are proactively gathering data on embedded GHG emissions to meet future CBAM requirements and enhance our overall emissions transparency. This process provides us with a comprehensive understanding of our supply chain emissions, enabling us to manage scope 3 emissions more effectively. By doing this now, we benefit by ensuring seamless compliance when full CBAM obligations take effect in 2026. It also strengthens our relationships with clients who prioritise low-carbon supply chains and improves our positioning as a responsible, environmentally aware supplier, potentially giving us a competitive advantage in the market.	Resource Efficiency
Guaranteed Irish and ISME	Irish Fencing Services is a proud founding member of Guaranteed Irish and the Irish Small and Medium Enterprises Association (ISME), reflecting our commitment to supporting Irish businesses and industry standards	Partnership Building

We are committed to advancing our sustainability efforts and plan to undertake the following activities in the coming year:

Planned Sustainability Activities 2024/5		
Description	Goals/Values/Benefits	Category
Waste Management and Employee Education	We are enhancing our waste management practices and prioritising further education for our employees to ensure all waste is correctly segregated. Waste management is a significant area of impact for us, and we recognise that accurate segregation and responsible disposal are essential for minimising our environmental footprint. By educating our team on the importance of waste segregation, we aim to foster a culture of responsibility and environmental awareness across our operations.	Resource Efficiency
Collaboration with UK Supply Chain for CBAM Compliance	We are actively working with our UK-based suppliers to gather accurate direct and indirect emissions data in preparation for the Carbon Border Adjustment Mechanism (CBAM). With the phased introduction of CBAM and the potential for carbon credits, obtaining precise emissions calculations from our supply chain partners is vital for our reporting accuracy. This collaboration will support our long-term goal of compliance with CBAM and help our suppliers understand the role they play in reducing overall carbon emissions.	Partnership Building

<p>Environmental Initiatives</p> <p>Flossie and the Beach Cleaners</p>	<p>Our entire Dublin-based team will participate in a beach clean-up workshop with Flossie and The Beach Cleaners, a marine environmental charity, on January 3rd, 2025. This workshop will not only involve hands-on clean-up activities but also provide valuable education on plastic pollution and its effects on marine environments. Through this initiative, our employees will gain a deeper understanding of the importance of reducing plastic waste and how individual actions contribute to cleaner seas.</p>	<p>Community Project</p>
<p>Supplier Engagement on Scope 3 Emissions</p>	<p>As part of our Scope 3 emissions reduction strategy, we are engaging with our suppliers to share insights on our environmental practices and encourage them to implement sustainable measures within their own operations. This outreach aims to educate our suppliers on the importance of emissions tracking and reporting, fostering a collaborative approach to reducing emissions across our value chain.</p>	<p>Partnership Building</p>
<p>Education on Circular Economy Principles</p>	<p>We are committed to educating our employees on circular economy principles and exploring how these can be integrated into our business model. By understanding the circular economy framework, our team can identify opportunities to reduce waste, enhance recycling, and design products with longer life cycles. This education will support us in making informed decisions that align with a circular approach, helping to minimise our environmental impact and drive sustainable growth.</p>	<p>Employee Training</p>

4. Our Environmental Performance

4.1 B 3 – Energy and Greenhouse Emissions

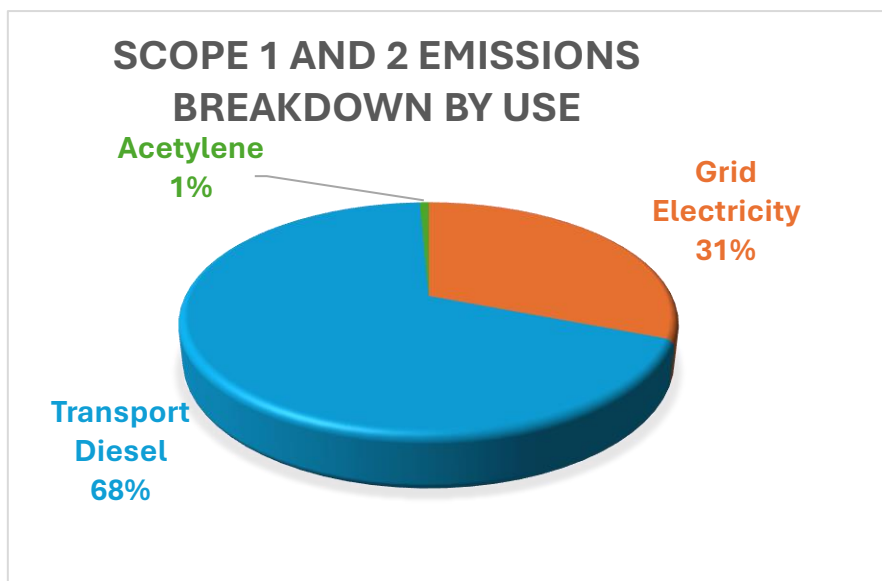
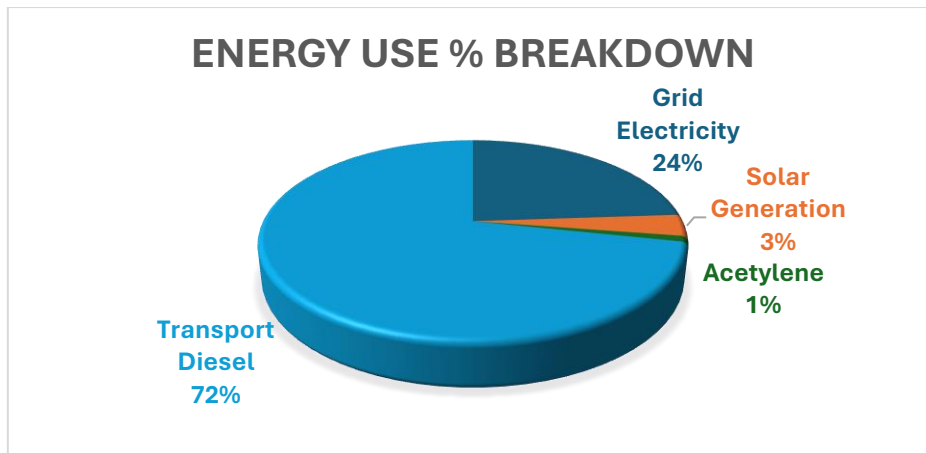
Irish Fencing Services is committed to reducing our carbon footprint by tracking and managing energy consumption across all operations. In 2023, we utilised a combination of grid electricity, on-site renewable energy from solar photovoltaic (PV) panels, and acetylene for manufacturing processes.

This year, we took a significant step towards environmental transparency by reporting Scope 3 emissions in line with the GHG Protocol. Scope 3 emissions, which cover indirect emissions across our value chain, are crucial for understanding and mitigating our overall environmental impact. This report represents our first comprehensive assessment of Scope 3 emissions across the 15 GHG Protocol categories, laying a foundation for future reductions.

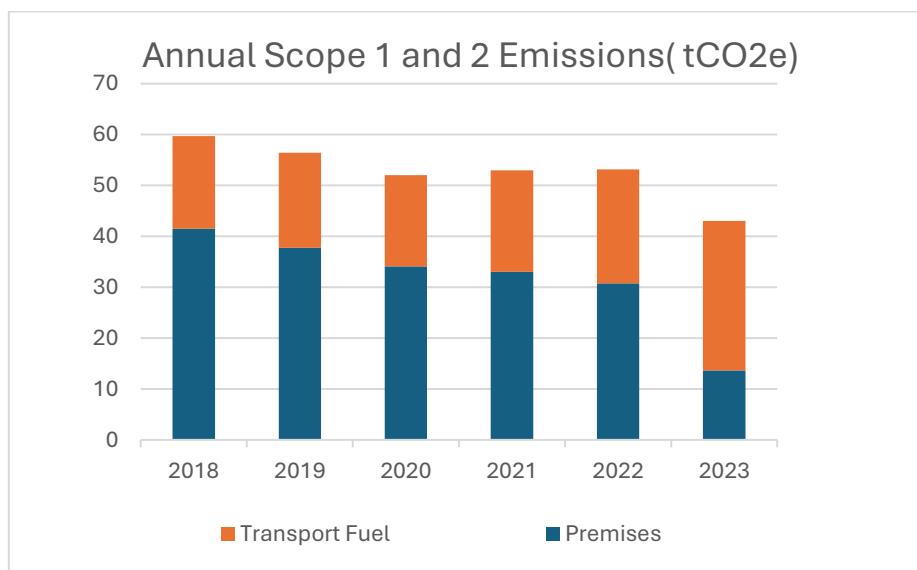
Scope 1, Scope 2, and Scope 3 emissions have been calculated considering the content of the GHG Protocol, applying appropriate emission factors to estimate the organisation’s total greenhouse gas emissions in tonnes of CO₂ equivalents (tCO₂eq). Scope 1 emissions account for direct emissions from owned or controlled sources, Scope 2 captures emissions from purchased energy on a location-based basis, and Scope 3 includes indirect emissions from value chain activities.

Since 2018, we have collaborated with EcoMerit to estimate our carbon emissions, covering Scope 1, Scope 2, business travel, transport, and employee commuting. This partnership has provided a strong foundation for managing our carbon footprint. As our Scope 3 reporting evolves, we anticipate increased transparency, particularly with the introduction of the Carbon Border Adjustment Mechanism (CBAM) for imported steel from the UK. This initial assessment was not resource-intensive, and we remain committed to refining our reporting practices and actively pursuing emissions reductions.

Energy Consumption 2023	
Energy Metric	Energy Consumption (MWh)
Grid Electricity	40.10
Renewable Energy Generated on site (Solar PV)	5.82
Acetylene	1.54
Transport Diesel	120.18
Total	167.64



We have achieved year on year reductions in scope 1 and 2 emissions as can be seen in the graph below:



Full Scope Emissions breakdown 2023		
Category	Emissions (TCO2e)	% Total emissions
Scope 1	29.74	1%
Scope 2	13.31	1%
Scope 3	2426.42	98%
Total	2469.47	100%

Scope 3 emissions accounted for 98% of our total greenhouse gas emissions in 2023. Within these Scope 3 emissions, 81.6% were attributed to steel purchases, a significant component of our production materials. Additionally, 7.3% of our Scope 3 emissions resulted from capital goods purchases, specifically solar PV panels and a new vehicle. These capital purchases are accounted for fully in the year they were acquired. A positive outcome of these investments is that the solar PV panels will continue to generate renewable electricity, helping to reduce our Scope 2 emissions in the future.

Further, 4.7% of our Scope 3 emissions were generated from waste, which will be a key area of focus for reduction efforts moving forward. For a full breakdown of Scope 3 emissions, please refer to Appendix A of this report

Full Scope GHG Emissions breakdown 2023			
Category		Emissions (TCO2e)	% Total emissions
Scope 1	Transport Fuel	29.74	1%
Scope 2	Electricity	13.31	1%
Scope 3	Purchased Goods (Steel)	2155.43	87%
	Capital Goods	124.71	5%
	Waste	81.00	3%
	Everything Else	65.27	3%
Total		2469.47	100%

4.2 Disclosure B 4 – Pollution of Air, Water and Soil

This section is not applicable to Irish Fencing Services, as we are not required by law to measure, monitor, or report on pollutants emitted to air, water, or soil. We do not fall under the scope of the Industrial Emissions Directive or the European Pollutant Release and Transfer Register.

However, we remain committed to environmental responsibility. While not legally mandated, we continually strive to minimise any potential pollutants through responsible resource use, efficient manufacturing processes, and sustainable product design. We will continue to monitor evolving regulations and industry best practices to ensure our operations maintain a low environmental impact.

4.3 Disclosure B 5 – Biodiversity

Irish Fencing Services does not own, lease, or manage any sites located in or near biodiversity-sensitive areas such as Special Protected Areas (SPA) or Special Areas of Conservation (SAC) in Ireland.

In terms of land use, our operations cover a total area of **2.32 hectares**, which remained unchanged from the previous year. Of this:

- **0.32 hectares** is a sealed area, such as buildings and infrastructure, with no change compared to the previous year.
- We have **no nature-oriented areas on-site**, although a small portion of land is dedicated to growing wildflowers for bees as part of the All-Ireland Pollinator Plan.
- We manage **2 hectares** of off-site land, primarily dedicated to promoting biodiversity. This land is not owned by the business but a director of the business. We oversee the management of the forest to support local ecosystems and biodiversity.

Overall, there were no significant changes in our land use between the previous and reporting years, and we remain committed to contributing to biodiversity through initiatives like the Pollinator Plan and the management of off-site nature-oriented areas.

4.4 Disclosure B 6 – Water

At present, Irish Fencing Services does not have a water meter installed and therefore, we are unable to report on the total amount of water withdrawn for our operations. Our water use is very low and does not play a significant role in our production processes. Our site is not located in an area of high-water stress.

We recognise the importance of tracking water usage as part of our commitment to sustainability and resource efficiency. As such, we plan to install a water meter in the near future to accurately monitor and report on our water consumption in subsequent reports.

4.5 Disclosure B 7 – Resource Use, Circular Economy and Waste Management

Irish Fencing Services, being EcoMerit certified, has established a strong system for managing and optimising its resource use. The company regularly tracks its energy consumption, including electricity for its operations and manufacturing processes. We actively monitor the efficiency of our transport fleet which uses diesel and electricity.

Our approach to waste management aligns with our sustainability goals. We work to minimise waste generated in our manufacturing processes and during the installation of our steel fencing. By monitoring waste outputs, we ensure that any waste produced is handled responsibly, with a focus on recycling and minimising contributions to landfill.

Most our products (over 95%) are galvanised, extending their lifespan and reducing the need for maintenance or replacement. This focus on durability helps us reduce waste over the product lifecycle. More than 50% of our products are powder-coated, which not only minimises VOC emissions but also eliminates the need for repainting.

We are committed to applying circular economy principles in our business. Our steel fencing is designed to last between 40-50 years, and at the end of its lifecycle, our products are fully recyclable. This approach ensures that materials are reintroduced into production cycles, helping to conserve raw materials and minimise waste.

By continuously tracking and improving how we use resources, manage waste, and reduce transportation emissions, we demonstrate our dedication to reducing our environmental impact and embedding circular economy practices in everything we do.

Waste Management Data 2023	
Non-hazardous Waste	
Recycling Waste	Waste Generated (tonnes)
Mixed Dry recycling	0.70
Food Waste (Canteen)	0.29
Cardboard (Baled)	0.20
Plastic (baled)	0.15
Waste from electrical and electronic equipment (WEEE)	0.04
Steel	52.08
Total	53.46

Non-Recycling Waste	Waste Generated (tonnes)
General Waste	61.32
Construction and Demolition Waste	0.76
Total	62.08

The steel we receive is unpackaged, with only a small amount of plastic packaging occasionally present on other products we purchase. This plastic packaging is baled and recycled. Currently, we do not have data on the percentage of recycled material in the steel we purchase, but we are actively working to obtain this information. The introduction of the Carbon Border Adjustment Mechanism (CBAM) is expected to enhance transparency around the carbon footprint of imported materials, including detailed information on production processes. As CBAM requirements come into effect, we anticipate that our suppliers will be better positioned to provide precise data on the recycled content of their steel.

All the products we install are fully recyclable, except for some concrete used to secure posts. We will aim to quantify the emissions related to this concrete usage in our next report

5. Our Social Performance

5.1 Disclosure B 8 – Workforce – General Characteristics

Irish Fencing Services employs a total of 23 staff, all of whom are employed on full-time contracts. We do not have any part-time or casual staff at present. The gender distribution within our workforce is as follows:

Employee Contracts	
Type of Contract	Number of Employees
Full Time Contract	23
Part Time Contract	0
Part Time Casual	0

Gender Ratio	
Gender	Number of Employees
Female	2
Male	21
Non-Binary	0

Employee Nationality	
Nationality	Number of employees
Ireland	20
Poland	3

5.2 Disclosure B 9 – Workforce – Health and Safety

We had no recordable work accidents in the reporting year, reflecting our commitment to a safe working environment. Our team includes two in-house Occupational Health and Safety (OHS) officers, both trained in first aid, who oversee health and safety compliance and practices.

Weekly toolbox talks are conducted to cover key health and safety topics and reinforce safe work practices among employees. All staff hold current certifications in manual handling and abrasive wheel training, ensuring that everyone is equipped with essential skills to perform their tasks safely and responsibly.

5.3 Disclosure B 10 Workforce – Remuneration, Collective Bargaining and Training

As shown in the table below, we offer competitive wages to entry-level employees, paying above the minimum wage. This commitment underscores our dedication to fair compensation and supporting our workforce.

Enter Level v Min Wage Ratio	
Entry Level Wage	€ 16.84
Minimum Wage	€ 12.70
Ratio	1.33

We have omitted the percentage gap in pay between female and male employees, in accordance with allowances made in the Draft VSME, due to the significant disparity in the number of male and female employees. With only 2 female employees and 21 male employees, reporting on gender pay gaps would not provide meaningful or representative data for our workforce.

None of our employees are currently covered by collective bargaining agreements. However, we continue to ensure fair and transparent remuneration practices across our workforce.

We provide structured training to all employees as required, ensuring that our team maintains the skills and certifications necessary for their roles. Currently, we have one apprentice who receives extensive on-the-job training from experienced co-workers, contributing to a hands-on learning experience.

Our commitment to safety and industry standards is reinforced through our annual certification by CIF Safe-T-Cert, ensuring that all staff training requirements are consistently updated in line with industry norms. We actively encourage team members to pursue training to enhance their skills and support career development. Looking ahead, we aim to implement more detailed tracking of training hours to provide a comprehensive overview in the next VSME report.

5.4 Disclosure B 11 – Workers in the Value Chain, Affected Communities and End-Users

At present, we do not have a formal process in place for identifying value chain workers, affected communities, or consumers and end-users who may be affected by severe negative impacts arising from our operations, products, or services. However, we are committed to operating responsibly and ensuring that our activities do not cause harm to stakeholders.

As part of our ongoing efforts to enhance our sustainability and social responsibility practices, we recognise the importance of monitoring and addressing potential impacts across our value chain. We are actively exploring options to implement a process that will allow us to better identify, monitor, and mitigate any negative effects that may arise from our operations.

This process will help us identify potential impacts on workers, communities, and consumers, and enable us to take the necessary actions to address and prevent any harm. Going forward, we aim to further integrate these considerations into our sustainability strategy as part of our commitment to responsible business practices.

6. Our Governance Performance

6.1 Disclosure B 12 – Convictions and Fines for Corruption and Bribery

During the reporting period, we are pleased to report that there have been no convictions or fines incurred by Irish Fencing Services for violations of anti-corruption or anti-bribery laws.

We maintain a strong commitment to upholding the highest ethical standards in all aspects of our business. Our internal policies and procedures are designed to ensure compliance with applicable laws and regulations, and we take a zero-tolerance approach to any form of corruption or bribery within our operations or supply chain

7. Conclusion

This report demonstrates our commitment to transparency and responsibility in sustainability, reflecting all required disclosures under the VSME ED for a small organisation. Prepared in collaboration with EcoMerit, the report accurately represents our sustainability performance for 2023 and highlights our key focus areas for continued improvement.

In the coming years, we aim to deepen our focus on Scope 3 emissions, particularly around understanding and reducing the embedded carbon in our steel purchases. As the Carbon Border Adjustment Mechanism (CBAM) comes into full effect, we anticipate greater transparency regarding the recycled content and embedded carbon in our steel, which will enable us to refine our emissions reporting and make more informed sourcing decisions. We are actively working with our supply chain partners to collect direct and indirect emissions data to meet future CBAM requirements and to align with our commitment to reducing the environmental footprint of our operations.

Waste management remains a priority, and we will seek further opportunities to reduce general waste, particularly from on-site activities. Educating our workforce on proper waste segregation and sustainable practices will play a vital role in these efforts. Our ongoing transition towards sustainable business practices demonstrates our dedication to making a positive environmental impact, strengthening our role as a responsible supplier, and meeting the expectations of our clients and stakeholders.

8. Appendix A Scope 3 Emissions

In 2023, our energy mix included grid electricity, on-site renewable energy from solar photovoltaic (PV) panels, transport diesel, and acetylene for manufacturing processes.

For this initial VSME report, we took a significant step towards environmental transparency by reporting Scope 3 emissions in line with the GHG Protocol. Scope 3 emissions, which cover indirect emissions across our value chain, are crucial for understanding and mitigating our overall environmental impact. This report represents our first assessment of Scope 3 emissions across the 15 GHG Protocol categories, laying a foundation for future reductions.

Our initial Scope 3 assessment was not particularly resource-intensive, allowing us to establish a baseline understanding of our indirect emissions. However, we recognise there is more work to do to refine our data collection and reporting processes, especially as we gain more transparency on embedded emissions in our supply chain through mechanisms like the Carbon Border Adjustment Mechanism (CBAM). We are committed to continuously improving the accuracy and completeness of our Scope 3 emissions data, deepening our understanding of the environmental impact across our operations and supply chain.

Scope 1, Scope 2, and Scope 3 emissions have been calculated in following the GHG Protocol, applying appropriate emission factors to estimate the organisation's total greenhouse gas emissions in tonnes of CO₂ equivalents (tCO₂eq). Scope 1 emissions account for direct emissions from owned or controlled sources, Scope 2 captures emissions from purchased energy on a location-based basis, and Scope 3 includes indirect emissions from value chain activities.

Since 2018, we have collaborated with EcoMerit to estimate our carbon emissions, covering Scope 1, Scope 2, business travel, transport, and employee commuting. This partnership has provided a strong foundation for managing our carbon footprint, and as our Scope 3 reporting evolves, we anticipate increased transparency, particularly with the introduction of CBAM for imported steel from the UK.

The table on the following page summarises Irish Fencing Services' estimated emissions across each Scope 3 category, based on available data, and highlights areas where further information is required.

Scope 3 Emissions Breakdown 2023			
Category	Emissions (TCO2e)	% Total emissions	Notes on Calculation Methodology and Data Sources
1: Purchased goods and services	2155.43	87.3%	Steel sourcing from UK/Ireland; CBAM declaration emission factors for steel from the UK.
2: Capital goods	124.71	5.1%	Emissions associated with purchased capital equipment and infrastructure. Solar Panels. kgCO2e / kWp used from IEA. New car - Troc. Volkswagen published data.
3: Fuel and energy related activities	1.39	0.1%	Extraction, production, and transport of fuels not included in Scope 1 & 2
4: Upstream transportation and distribution	10.88	0.4%	Emissions from transporting purchased materials. UK Government GHG Conversion Factors 2023.
5: Waste generated in operations	81.00	3.3%	Emissions from waste disposal. Based off Carbon Toolkit for business
6: Business travel	0.00	0.0%	Emissions from staff travel (air, rail, car). EcoMerit Performance workbook. UK Government GHG Conversion Factors 2023
7: Employee commuting	15.36	0.6%	Emissions from employee commuting patterns. EcoMerit Performance workbook. UK Government GHG Conversion Factors 2023
8: Upstream leased assets	NA	NA	Not relevant as per current operational setup
9: Downstream transportation and distribution	37.65	1.5%	Emissions from product distribution to clients by 3rd party distributor. Fuel quantity estimate provided by transport company. Emission factors from SEAI
10: Processing of sold products	NA	NA	Fencing products are end-use products with no further processing required
11: Use of sold products	NA	NA	Emissions from product use assumed negligible
12: End-of-life treatment of sold products	NA	NA	Disposal emissions based on recycling/recovery potential of steel mainly. Our steel fencing is 100% recyclable. Concrete / Post mix is used to secure steel fencing. We will endeavour to quantify and report on this in the next report.
13: Downstream leased assets	NA	NA	Not relevant to current operations
14: Franchises	NA	NA	Irish Fencing Services does not operate through franchises
15: Investments	NA	NA	No investments relevant to emissions reporting

Explanation of Scope 3 Categories and relevance

- 1. Purchased Goods & Services**
Relevance: High. This category includes emissions from materials and services purchased, notably steel sourced from the UK and Ireland. Emission factors are based on the UK Government GHG Conversion Factors 2023.
- 2. Capital Goods**
Relevance: Moderate. Emissions associated with capital purchases, such as solar panels and a new vehicle. Unlike financial reporting, emissions for capital goods are reported fully in the year of purchase without depreciation. Solar panel emissions are based on kgCO₂e/kWp (IEA), and vehicle emissions use published data from Volkswagen.
- 3. Fuel- and Energy-Related Activities Not Included in Scope 1 or 2**
Relevance: Moderate. Covers emissions from the extraction, production, and transport of purchased fuels.
- 4. Upstream Transportation & Distribution**
Relevance: High. Emissions from the logistics of transporting materials from suppliers, calculated using the UK Government GHG Conversion Factors 2023.
- 5. Waste Generated in Operations**
Relevance: Moderate. Emissions from waste management, particularly from scrap steel and packaging, based on the Carbon Toolkit for Business.
- 6. Business Travel**
Relevance: Moderate. Emissions from employee travel for business purposes, including vehicle and air travel. Data sourced from the EcoMerit Performance workbook.
- 7. Employee Commuting**
Relevance: Moderate. Emissions from employees' daily commutes, based on EcoMerit data and UK GHG Conversion Factors 2023.
- 8. Upstream Leased Assets**
Relevance: Not applicable. Irish Fencing Services does not operate significant upstream leased assets.
- 9. Downstream Transportation & Distribution**
Relevance: High. Emissions from third-party transportation and storage of sold products, with fuel quantity estimates from transport company and SEAI emission factors.
- 10. Processing of Sold Products**
Relevance: Not applicable. No additional processing of products occurs after sale.
- 11. Use of Sold Products**
Relevance: Not applicable. Emissions from the use phase are considered negligible for fencing products.
- 12. End-of-Life Treatment of Sold Products**
Relevance: Moderate. Emissions associated with disposal and recycling of fencing materials.

Steel fencing is 100% recyclable, reducing end-of-life emissions. Concrete/post mix used in installations will be quantified in future reports.

13. Downstream Leased Assets

Relevance: Not applicable. Irish Fencing Services does not operate downstream leased assets.

14. Franchises

Relevance: Not applicable. Irish Fencing Services does not operate through franchises.

15. Investments

Relevance: Not applicable. No investments related to emissions reporting.

Emission Factors and Data Collection Needs

Emission factors are sourced from reputable databases, with regional factors applied to capture supply chain variances, particularly for steel. For employee commuting and business travel, factors from UK GHG Conversion Factors 2023 were used. We plan to further improve data accuracy through supplier collaboration, particularly for steel, logistics, and waste data.

This Scope 3 emissions review provides a structured approach to our Scope 3 carbon accounting and serves as a foundation for future enhancements in emission tracking, reduction, and transparency. We are committed to refining our reporting methods, deepening supplier collaboration, and pursuing effective carbon reduction strategies.