

CARBON MANAGEMENT PLAN 2026





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1 Message from the CEO

At CR Payroll, our vision is to enhance our ability to thrive in a rapidly evolving world while embedding sustainability throughout our operations. We are committed to reducing our environmental impact by minimising energy and water use, increasing recycling, and cutting carbon emissions.

Our top environmental goal is to reduce carbon dioxide emissions, addressing climate change concerns directly. We strive to be one of the most eco-friendly companies in Ireland by safeguarding nature and protecting people.

We are proud to launch our first Carbon Management Plan, the result of four years of dedicated planning. This plan sets our strategic direction on carbon management through 2027.

I fully support this plan and urge all our staff to engage with it.

Mairead Coughlan
CEO, CR Payroll

Signed: *Mairead Coughlan*



2 Introduction

2.1 Purpose & Scope

The purpose of the Plan is to demonstrate the continuous commitment towards reducing carbon emissions impacts against its 2023 baseline also meaningful efforts by CR Payroll to reduce its emissions in the line with set target and policy statement. Reducing these emissions is vital when faced with growing global concern of climate change.

We are implementing practical solutions to reduce the company's carbon footprint, integrating energy conservation, efficiency, and generation.

The scope of this document regards the CR Payroll management of Green House Gases (GHG's). The most relevant being CO₂, but we should not forget the other chemicals also impacting the Global Warming phenomenon. The most important being methane (CH₄; x30), nitric oxide (N₂O; x300), freons (CFCs; x10000), the effect of the sum of these GHGs is expressed in CO₂ equivalents. In the further course of this policy, we will refer to CO₂ as the sum of these GHGs, if relevant.

2.2 Previous Environmental Initiatives

CR Payroll has had energy management at the heart of its strategy since setting up its first office in Kilkenny in 2018. The campus aims to encourage environmental best practice and sustainable development in business. A summary of the key projects/ initiatives which have contributed to this are set out below: -

- Enhancements to the Building Energy Management System (BEMS) The company has had a BEMS installed since 2023, it efficiently monitors and controls the heating and ventilation of the building.
- An Energy Manager was appointed in 2024 to co-ordinate and drive forward energy efficiency within the company.
- Energy Management Meetings review the previous month's energy performance and identify opportunities to optimise energy consumption.
- Sustainably constructed buildings incorporate the use of grey water recycling, and efficient lighting controls
- Reusing and recycling materials whenever feasible.
- Promoting environmentally friendly modes of transportation.
- Avoiding the use of hazardous and harmful products whenever possible.
- Collaborating with other organisations to enhance our understanding of carbon footprint, calculation, and reduction strategies.
- Providing necessary education to our staff to support the achievement of our environmental objectives in their daily work.



2.3 Goal

This carbon management plan will play a significant role in reducing the company's overall environmental impact, through the implementation of carbon reduction projects in the areas of energy, water, waste, travel, and procurement. The Plan commits the company to a target of a 29% reduction in carbon emissions by 2027, from the baseline year of 2023/23. This ambitious target can only be achieved through the entire CR Payroll community, its staff, and its partners, engaging with the Plan to create a 'carbon conscious' culture to ensure that the company becomes more environmentally efficient, and reduces unnecessary carbon emissions.

2.4 Our Vision

Our company is fully aware of its impact on the environment, with an ongoing carbon reduction programme in place to continually improve the company's environmental sustainability performance. Throughout all our operations, we will establish and make public precise, quantifiable baseline data to improve our environmental management framework. Detailed yearly goals for lowering greenhouse gas emissions, unit energy use, and waste production will be included. These measurements will guarantee accountability across the board for our organisation and provide more efficient reporting and oversight.

2.4.1 Benefits of Carbon Management

The principal purpose of carbon management is to limit the environmental impact of the company. There are several side benefits: -

- Improved public perception.
- Reduced operating costs e.g. fuels, carbon taxes, waste, water, business travel etc.
- Synergies with environmental sustainability-related academic activity.

2.4.2 Drivers of Energy Reduction and Carbon Management

The energy reduction and carbon management agendas at CR Payroll are driven by the following: -

- Legislative Drivers
- EU (European Union) Energy Performance of Buildings Directive
- Economic Drivers

Our carbon plan will be delivered by constantly working and encouraging our partners, businesses, and communities, managing our resources robustly and sharing resources and facilities where it is appropriate, creating a culture that promotes innovation and new ways of doing things and continually looking at we can do better, delivering improvements and quality services.



3 The European legislative framework

In November 2019, the European Commission presented its Green Deal, the roadmap to a climate-neutral Europe in 2050. In all its climate goals, the European Commission, and the member states alongside it, use two years: 2030 and 2050. This Green Deal is focusing on amongst others:

- increasing the EU's climate ambition for 2030 and 2050;
- alternative, cleaner sources of energy;
- more sustainable, more environmentally respectful production cycles;
- more sustainable means of transport;
- measures to cut pollution rapidly and efficiently.

Europe's 2030 goal is to bring CO₂ emissions to 55% less in comparison to 1990 and to be carbon neutral by 2050. It is within this European legislative framework and its objectives that CR Payroll actively commits to further reduce its carbon footprint, avoid, or limit emissions from its facilities as much as possible, contributes to the circular economy and prevents hazardous substances from waste ending up in the materials and food loops.

This is why CR Payroll invests in innovative technology and teams up with partners in the field of sustainable products and materials. It is our social duty to ensure that our service is delivered with the lowest impact possible on the environment. We recognise that we are part of a supply chain and the manufacturer of the products we use involve CO₂ emissions, one of the main greenhouse gases that contribute to climate change.

It is CR Payroll's first priority to avoid CO₂ emissions. When that is not possible, CR Payroll is looking for ways to capture this (Carbon Capture / CC) and to find useful applications for it (Carbon Capture & Utilisation / CCU (Carbon Capture and Utilization)). With this Carbon Management Plan, CR Payroll is clarifying its strategy and offering insights into its efforts to reduce its share of CO₂ emissions as much as possible.

To combat climate change we should reduce emissions rapidly – for example, by ramping up renewable energy, boosting energy efficiency, halting deforestation. But we also need to avoid, remove, store, and utilize carbon from the atmosphere.

Keeping Europe's Green Deal key principles in mind, CR Payroll's Carbon Management Plan is focused on the following priorities:

1. Avoid CO₂ from being emitted by keeping the carbon into the chemicals via sustainable and safe recycling installations and so not releasing it into the air.
2. Reducing the use of primary energy sources during our waste processing and management activities (such as fossil fuels, electricity from the public grid).
3. The recovery of as many high-quality materials as possible (including wood, plastics, metals, granulate, precious metals, water), avoiding the energy needed for the virgin production of these materials.
4. The recovery of as much energy as possible, including renewable energy, from the waste streams treated in our treatment installations, e.g. waste-to-energy plants, and steam networks.
5. Carbon Capture (CC) and Carbon Capture & Utilisation (CCU).



4 Carbon Benchmarking

In 2025, CR Payroll will engage on an extensive carbon benchmarking process, where we will consider all aspects of our business and how we can measure current emissions and reduce them.

The carbon benchmarking process includes five fundamental steps:

1. **Planning:** Planning impacts future benchmark development, so it is crucial to get it right. We have identified a suitably qualified consultant to help with this process.
2. **Data collection:** Identify the data and format required to calculate carbon emissions and who will—and how to—collect the data. In terms of GHG emissions, we will start with scope 1 emissions (direct emissions from sources owned or controlled by a company) and scope 2 emissions (indirect emissions from purchased electricity, steam, heat, and cooling). But be sure to consider your scope 3 emissions because they can make up 80–90% of your total carbon footprint.
3. **Data analysis:** It is the critical step where raw data—for example, kWh of electricity consumed or fleet mileage—gets translated to an emission output (MT CO₂e) through complex calculations. Successful data analysis requires reliable and verifiable benchmarking tools with a clear methodology and reputable emissions factors. It is also critical to ensure data quality and integrity, like the gaps or outliers that could require estimation or extrapolation based on existing datasets.
4. **Comparison:** We will benchmark against 2023/23 and will review industry and peer data. Make sure you select benchmarks and data relevant to our stakeholders to meet their demands and demonstrate your performance.
5. **Monitoring and improvement:** Developing and monitoring ongoing emissions benchmarks are crucial to solid sustainability or net-zero programs. We will create a plan to continuously measure our emissions and incorporate new data and opportunities to engage stakeholders. For example, stakeholder feedback, better quality data, new emissions factors, or energy efficiency improvements in the sector may reveal the need for changes in our carbon benchmarking approach.



5 Our Implementation Plan

5.1 Introduction

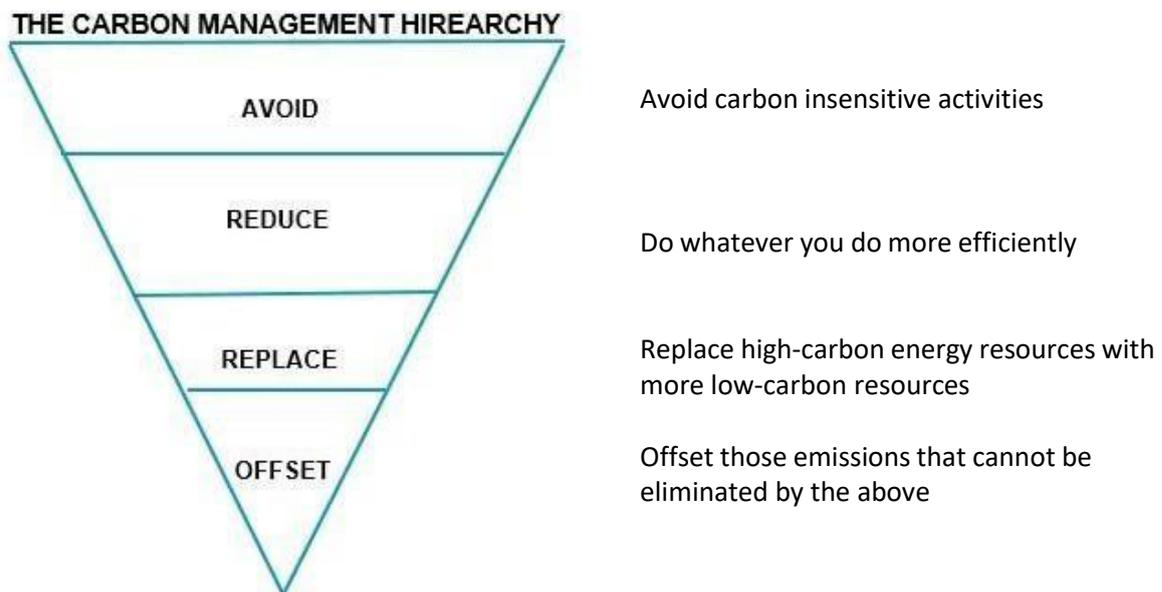
Energy and Carbon Management Systems operate together to ensure that the objectives of this Plan are met. It is expected that many of the upgrades required by this Plan will be addressed within the continuous improvement.

CR Payroll sets out the steps, projects, responsibilities, resources, and initiatives that all of staff should take care for these steps to meet this carbon reduction target. By taking these steps and actions set out at yearly Energy and Carbon Management Program, we continue in our aims to reduce our emissions from our activities.

To be able to take a more strategic viewpoint on greenhouse gas (GHG) emissions at CR Payroll and reduce these emissions, it is relevant to understand and to measure the activities and processes which generate these emissions.

5.2 Strategic Themes

CR Payroll 's carbon reduction strategy is based on the following strategic themes:



5.3 CR Payroll Engagement Program

Our Engagement Program aims to foster active participation and satisfaction within both our internal and external communities, enhancing the overall experience with our products and services. To achieve this, we have implemented comprehensive training sessions for our sales team, internal staff, and customer support team, ensuring they are well-prepared for any new product or service updates. These sessions will be conducted regularly to keep everyone informed and adept at handling changes. We will also hold quarterly meetings, both via Teams and in person, to accommodate our staff's schedules and locations. These meetings will provide a platform for staff to engage in focus groups, allowing them to contribute to key initiatives, such as our plan to reduce CO2 emissions by transitioning from diesel Cars to electric vehicles. Additionally, new initiatives like the return bottle scheme will be discussed, enabling



the facilities team to find the most efficient ways to implement and sustain these programs. For external engagement, we will conduct surveys to gather honest feedback from our customers, helping us identify areas for improvement and better serve our communities and customers. This comprehensive approach ensures continuous engagement and satisfaction across all stakeholders.

5.4 CR Payroll Carbon Management Plan

CR Payroll aims to reduce its environmental impact by managing greenhouse gas (GHG) emissions through a comprehensive carbon management plan.

The plan addresses three key areas of emissions:

1. **Scope 1:** Direct Emissions - Emissions from company-owned sources.
2. **Scope 2:** Indirect Emissions from Purchased Energy - Emissions from the consumption of purchased electricity, steam, heating, and cooling.
3. **Scope 3:** Other Indirect Emissions - Emissions that occur in the value chain, including both upstream and downstream emissions.

Scope 1 includes direct emissions from company sources, and Scope 2 covers indirect emissions from purchased energy. Analysing these helps us understand our carbon footprint and identify improvement areas.

In addition to assessing Scope 1 and Scope 2 emissions, it is crucial for us to examine Scope 3 CO₂e figures to gain a complete picture of our environmental impact. While Scope 1 represents direct emissions from sources that we own or control, and Scope 2 covers indirect emissions from the consumption of purchased electricity, steam, heating, and cooling, Scope 3 includes a broader range of indirect emissions that occur throughout our value chain.

Scope 1 & 2	2024-Q1	2024-Q2	2024-Q3	2024-Q4	2025-Q1
Electricity kWh G11 & H6	7082	10629	15007	17868	22528
Gas	8283	2409	588	377	5366
Road Diesel (Liters)	3500	3417	3417	3417	1800
Electricity for Vehicle(kWh)	20586	20586	20786	21376	15887

Scope 3 emissions encompass all indirect emissions not covered in Scope 1 and Scope 2, including activities such as the production of purchased goods and services, transportation and distribution, waste management, and the end-of-life treatment of products. These emissions often represent the largest portion of our total carbon footprint and reflect the full environmental impact of our operations beyond our immediate control.



5.5 Stakeholder Engagement in Carbon Management

The development of a structured formal carbon awareness and communications programme and a supporting Environmental Champions network are essential elements of this Plan. Engaging staff and our partners in effective carbon management by giving them an understanding of the impact they make and encouraging a sense of ownership for the areas and equipment they use will assist in carbon reduction. One of our key aims of this Carbon Management Plan is to facilitate a change in culture within the company's Community to encourage improved environmental behaviours e.g. energy conservation through switching off lights, equipment etc. when activities are over at the end of the working day.

In the preparation of this plan consultations were held with key Faculties and Departments. This raised awareness and enabled the Faculties and Departments to contribute to the Plan's development.

5.6 Energy Reduction Strategies

5.6.1 Technology Solutions

CR Payroll will continue to monitor and evaluate the deployment of sustainable energy technologies. The implementation of such technologies will be subject to the appraisal of lifecycle costs and carbon saving potential.

CR Payroll will consider LED lighting technology which has become a cost-effective option for the refurbishment of existing lighting arrangements. It can typically provide a 20-30% reduction in power consumption and associated carbon emissions compared with modern fluorescent or metal halide light fittings. The technology also has the benefit of longer hours of use, thereby reducing replacement, recycling, and maintenance costs.

Automatic Lighting Controls configuration is an important consideration. Most of the automatic lighting control has been set to turn off after 10 minutes of no-presence detection.

To promote recycling and sustainability through the acquisition of office equipment. CR Payroll has sourced refurbished, second-hand PCs for our office based in Kilkenny.

This initiative supports our commitment to recycling and reducing electronic waste. Reducing electronic waste by reusing and repurposing existing technology, lowering the carbon footprint associated with the production of new computers. Significant cost savings compared to purchasing new equipment, allowing for better allocation of resources.

5.6.2 Office Solutions

The carbon emissions associated with the purchase and consumption of A4 office paper for printing and photocopying have been included within this Plan. The company will seek to reduce the amount of A4 paper being used by introducing a series of initiatives including

- Encouraging the use of duplex (two sided) printing;
- Staff awareness to encourage the use of electronic media
- Migration to the use of networked multi-function devices to reduce the number of standalone printers, photocopiers, and fax machines.

Other company goods and services will be evaluated to determine how feasible it is to accurately assess their carbon impact. Where carbon impact can be determined, consideration will be given to the development of further carbon reduction projects. It is anticipated that the evaluation process will be informed by good practice guidance developed during the lifetime of this Plan. An overarching sustainable/ green procurement strategy will be developed by the company with the aim of reducing its



indirect environmental impact through its suppliers. Specific to this Plan, policy will be developed to ensure that the purchase of equipment, consumables and infrastructure will be undertaken with consideration to appropriate environmental factors such as the whole life energy consumption of equipment.

5.6.3 Sustainable Travel

During the lifetime of this Plan, initiatives will be completed to reduce the direct and indirect carbon emissions associated with transport. We encourage our customers to place bulk orders instead of many small orders to reduce costs on transportation.

We encourage our staff to use public transport, car sharing and bikes wherever possible, with various (financial and tax) incentives.

We are pleased to report considerable progress in our efforts to reduce CO₂ emissions associated with transportation to work. Over the past year, our staff population has grown, and in response, we have implemented a hybrid work environment. This model allows our employees the flexibility to work either from home or in the office, promoting a better work-life balance while simultaneously decreasing CO₂ emissions despite the increase in our workforce.

These initiatives reflect our commitment to sustainability and our proactive approach to reducing our environmental impact. We remain dedicated to further enhancing our strategies to support our staff and the environment.



5.6.4 Waste Management

The company has significantly reduced the quantity of its waste sent to landfill through the implementation of a managed waste contract with off-site recycling and recovery. Existing waste management practices will be continuously reviewed to identify opportunities to maximise re-use, recycling and recovery however going forward the focus should be on reducing the total waste generated much of which is from paper publication, packaging, and printing. All Cardboard boxes used to package orders being dispatched to customers are recycled. All Dispensers which need to be disposed of are made from plastic and are sent to our local recycling facility. During the lifetime of this plan, the company will also make improvements to monitoring and recording of waste disposal and recycling/ recovery performance.

Enhancements to waste management policies to be put in place:

Office Recycling Program:

- Establish a comprehensive recycling policy within the office to ensure the proper segregation and disposal of recyclable materials.
- Install clearly marked recycling bins for paper, plastics, cans, and bottles in communal areas to encourage staff participation.

Return Scheme for Cans and Bottles:

- Implement a program to collect cans and bottles eligible for the 15-cent return scheme.

Charity Contribution Initiative:

- For every can or bottle returned, the firm will match the 15-cent refund, thereby doubling the contribution.
- Funds accumulated from the return scheme will be donated to a selected charity organisation, reinforcing our commitment to corporate social responsibility.

5.6.5 Water Conservation & Wastewater

The water conservation initiatives within this Plan include awareness raising to reduce water wastage and the inclusion of water conservation measures. Measures which will be considered, include water efficient fittings such as push taps/ electronic sensor taps, dual flush WCs and rainwater collection systems are in place. Within the period of this Carbon Management Plan to date, significant reductions in water wastage and associated costs have been made through the identification and repair of underground legacy leakage.

6.0 Carbon Management Plan Policies Overview

Our Carbon Management Plan aims to reduce our carbon footprint and enhance sustainability through initiatives in environmental, social, and governance (ESG) areas. This includes effective waste management, transitioning to renewable energy, and promoting electric vehicle use. We are also dedicated to fostering an inclusive workplace, improving employee well-being, and maintaining high governance standards. Below is a summary of our current and planned initiatives.



6.1 Future ESG Policies in place, in progress, future Goals

Carbon Management Plan

Category	Initiative	Description	Status
Environmental	Waste Management	Implement proper recycling policy in the office	In Place
	Recycling	Recycle cans and bottles, with matched charitable donations by the firm	In Place
	Solar Energy	Install solar panels and batteries on site and demonstrate benefits	Not in Place
	Power Source	Source office power from green sources	Not in Place
	Work From Home Policy	Implement and support hybrid work environment	In Place
	Hardware Recycling	Recycle off-network hardware according to WEEE standards	In Place
	IT Equipment	Use recycled hardware for staff machines and phones	In Progress
Social	Diversity and Inclusion Policy	Establish a Diversity and Inclusion committee	In Place
	Wellness Policy	Implement wellness policy	In Place
	Corporate Social Responsibility (CSR)	Develop a volunteering plan	In Progress
	Intern Program	Establish an intern program for youth training	In Place
	Maternity Policy	Implement maternity policy	In Place
	Disability Policy	Develop a disability policy for staff and network	In Progress
Governance	ESG Forum	Establish an ESG forum to meet quarterly	In Place
	ESG Reporting	Implement ESG reporting mechanisms	In Place
	Supplier ESG Policy	Develop and review supplier ESG policy	In Progress
	Customer ESG Charter	Develop customer ESG charter	In Place
	ISO Certification	Maintain ISO certification	In Place
	Health and Safety Policy	Implement health and safety policy	In Place
	IT Security	Ensure IT security measures are in place	In Place
	GDPR Compliance	Ensure GDPR compliance for firm and customer data	In Place



6 Action Plan for measurable policies for sustainability targets

6.1 Action Plan for Enhanced Waste Management Policies

Objective: Establish a comprehensive waste management program within the office to ensure proper recycling, engage employees, and contribute to corporate social responsibility (CSR) initiatives. **Action plan to be put in place for end of 2025.**

Step 1: Develop a comprehensive Recycling Policy

Outsource in waste management expertise and implement policy templates. The sustainable manager is responsible for creating the policy templates.

Step 2: Install recycling bins

Clearly marked bins for paper, plastics, cans, and bottles; signage and filtered bins all throughout the office. Minimising the generation of methane and other byproducts during decomposition. Loss of recyclable material and landfill space. Odour from waste transfer stations and landfill sites. The challenge is ensuring proper placement and coverage and ongoing maintenance. All staff may contribute to maintain the sustainable disposal of waste; however, the facilities teams are responsible for the installation of recycling bins in the offices.

Step 3: Launch Employee Awareness Campaign

Hosting a Team's meeting, workshops and placing informational posters around the workplace to engage and educate staff on the recycling policy. The HR (Human Resources) department is responsible for the process of this.

Step 4: Track and manage return scheme for bottles & cans

Introduce return bottle scheme bins in the workplace. Put in place accurate tracking of the return scheme operators. Measuring the effectiveness of the scheme, promoting to the staff what charitable organisation do they want the money from the return scheme to be donated to.

Sustainability manager and the facilities team is responsible for maintaining the new waste management strategy.



6.2 Action Plan: Reducing Commuting Emissions & Supporting a Sustainable Work Environment

Objective: Reduce CO2 emissions through the implementation of a hybrid work model, sustainable commuting initiatives, and travel policies over the next three years.

Year 1 – 2025

1. Expand Hybrid Work Options

- **Timeline:** Throughout 2025
- **Action:** Continue supporting remote and hybrid work policies to reduce commuting-related emissions and improve work-life balance.

2. Encourage Sustainable Commuting

- **Timeline:** Q2 2025
- **Action:** Promote public transport, cycling, and carpooling initiatives through financial incentives, awareness campaigns, and infrastructure improvements such as additional bike storage.

Year 2 – 2026

1. Introducing Green Commuting Incentives

- **Timeline:** January 2026
- **Action:** Implement incentives such as public transport subsidies, cycle-to-work schemes, and shared mobility options to encourage sustainable commuting choices.

2. Optimise Business Travel Policy

- **Timeline:** Throughout 2026
- **Action:** Develop a policy that prioritises virtual meetings and ensures any necessary travel is done using low-emission transport options where possible.

Year 3 – 2027

1. Assessment Impact & Strengthen Sustainable Transport Initiatives

- **Timeline:** January 2027
- **Action:** Conduct a review of all sustainable commuting policies and expand successful initiatives, such as additional incentives or enhanced infrastructure for cycling and public transport access.

2. Offset Business Travel Emissions

- **Timeline:** Throughout 2027
- **Action:** Implement an emissions offset programme for essential business travel, ensuring sustainability targets are met.

Key Benefits:

- **Reduced Carbon Footprint** – Lower emissions from commuting and business travel.
- **Enhanced Employee Well-being** – Hybrid work and sustainable commuting improve work-life balance.
- **Long-Term Cost Savings** – Supporting public transport and cycling reduces parking and travel costs.