



EPA Greenhouse Gas Emissions Report

Energy
Awareness
Day

2025



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Executive Summary

This Greenhouse Gas (GHG) Report and associated Inventory has been prepared using the Greenhouse Gas Protocol Corporate Standard - Revised Edition (GHG Protocol, 2015). The graphs and tables presented within the report summarise the 2025 emissions under scopes 1, 2, and 3 for the Environmental Protection Agency (EPA). The total carbon emissions generated by the EPA in 2025 were 975.35 tCO₂ equivalent, which is 47% below our baseline figure and a reduction of 15% from 2024.

The purpose of this report is to provide a comprehensive breakdown of the EPA's greenhouse gas emissions in 2025 arising from internal operations across six main locations; EPA Headquarters, Johnstown Castle, Co. Wexford and EPA Regional Inspectorates located in Dublin, Castlebar, Kilkenny, Monaghan and Cork.

All data is reported in tonnes of carbon dioxide equivalent (tCO₂e). The data is also provided in emissions per EPA location.

Relevant activity data on energy consumption, heating, transport, water usage, and waste management is collected across the EPA and converted using appropriate emission factors to Greenhouse Gas Emissions. These emissions are calculated by collecting activity data (e.g., kWhr of electricity, litres of fuel, km travelled) within the EPA's internal database and subsequently uploading this data to sustainability software which, in turn, uses emission conversion factors from the Sustainability Energy Authority of Ireland (SEAI), the EPA's Emission Inventory team and the UK's Departments for Energy Security and Net Zero & the Department for Environment Food and Rural Affairs (DEFRA). This report has been prepared by reviewing and analysing the emissions data for 2025 generated using bespoke sustainability software. All Scope 1 and 2 emissions as well as some Scope 3 emissions (Business travel by road (including public transport) and air) for 2025 are submitted to the Sustainable Energy Authority of Ireland (SEAI) under annual reporting obligations. The remaining Scope 3 emissions (employee commuting, waste generated and water usage), which are reported internally, are also presented in this report.

This report details the methodology used to quantify the GHG emissions attributable to the EPA and presents the results of the data tracking for 2025. Total carbon emissions generated by the EPA in 2025 were 975.35 tCO₂ equivalent, the largest emissions were generated from Scope 3 activities, accounting for 43% of the total with Scope 1 accounting for slightly less than a quarter (23%).

Total Carbon Emissions (Tonne CO₂e) 2025

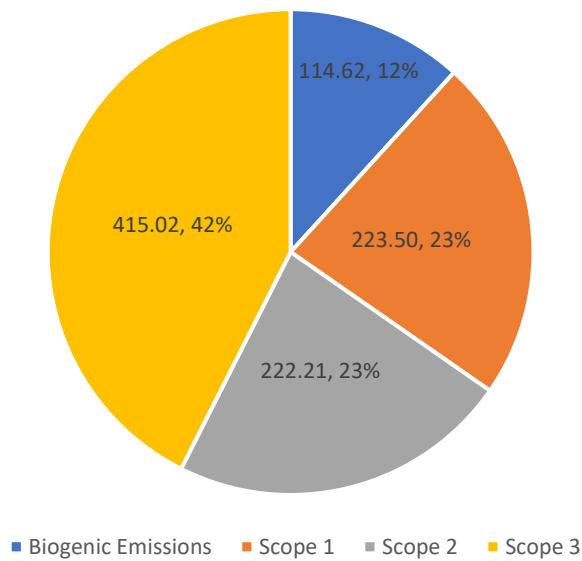


Figure 1: Total EPA Carbon Emissions (tCO₂e) 2025

EPA Carbon Emissions

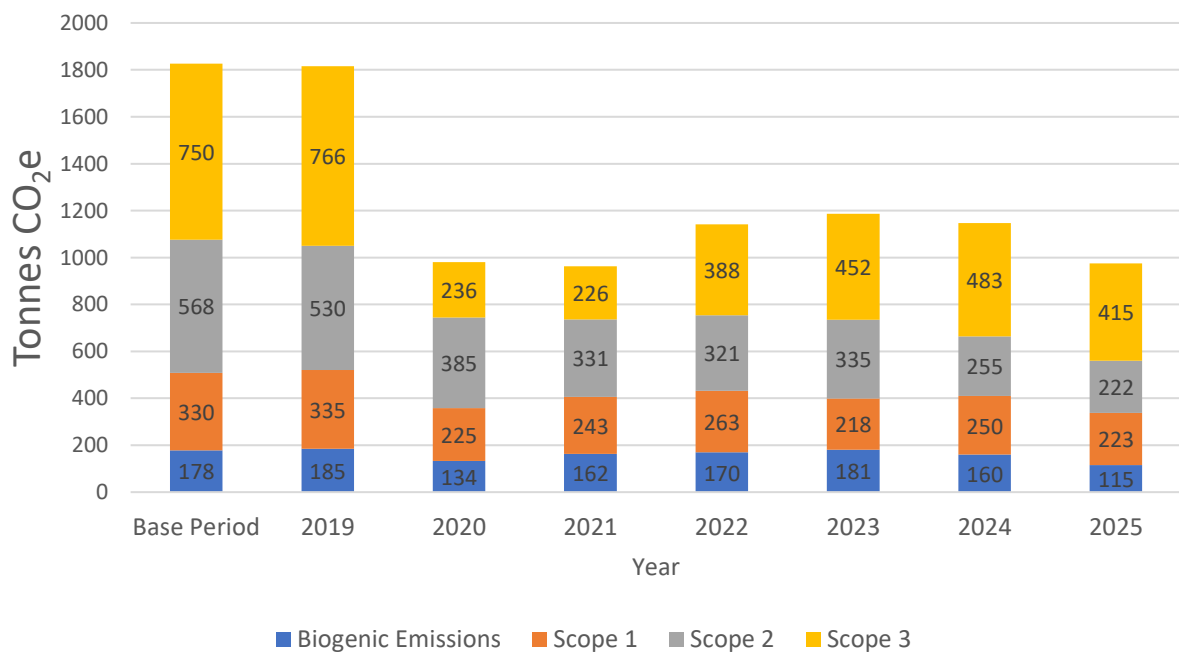


Figure 2: Total EPA carbon emissions (tCO₂e) Base Period - 2025¹

¹ EPA Air Travel CO₂ Emissions for 2023-2026 have been recalculated/ Standardised in accordance with the UN's International Civil Aviation Organisation Standard for calculating CO₂ emissions. This is in line with the requirements of Circular 01/2020: *Procedures for Offsetting the Emissions Associated with Official Air Travel*. The recalculation has resulted in revised total CO₂e emissions for the affected reporting years, which have been reflected in the annual emissions totals presented in this report.

The report also analyses comparatively against performance in previous years dating back to the 2016 - 2018 base period. Data for the base period has been averaged as shown in Figure 2. The use of the averaged base period provides a benchmark for tracking our emissions in alignment with our revised Corporate Strategy to reduce total carbon emissions by at least 35 per cent by 2026 on our transition to carbon neutrality.

All data collected and analysed within this report follows the Greenhouse Gas (GHG) Protocol principles of relevance, completeness, consistency, transparency, and accuracy.

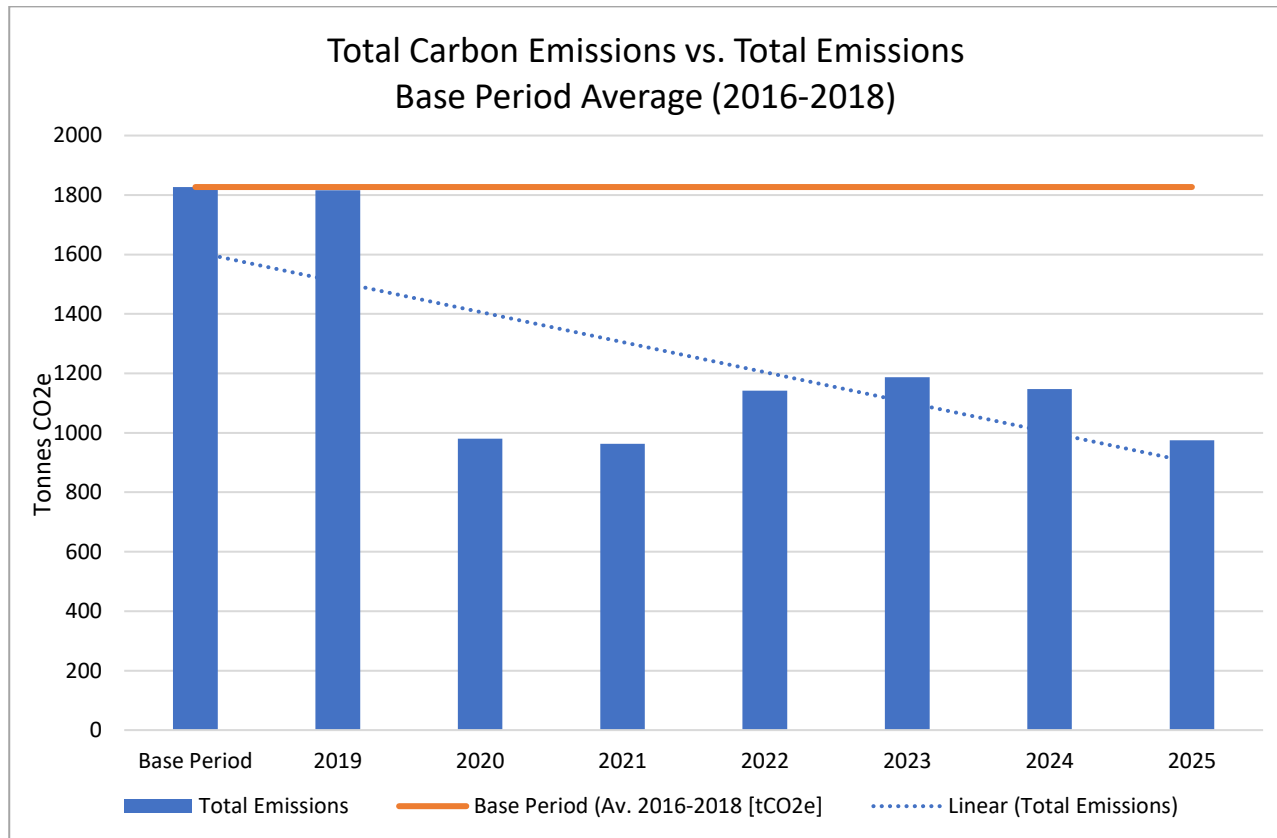


Figure 3: Total carbon emissions vs. total emissions base period average (tCO₂e)

In line with the GHG Protocol, Full-Time Equivalent statistics (FTE) are used by the EPA to calculate emissions intensity, such as emissions per FTE, on a consistent basis. FTE represents the equivalent of a full-time worker. Since not all employees work the same number of hours per week, using FTEs ensures that emissions are proportionate to actual labour input. This provides a more accurate picture of the EPA's carbon footprint relative to its workforce.

EPA staffing levels have increased to 550 full-time-equivalent staff (increase of 41% since 2010) as of the end of December 2025. This reflects a reduction in emissions by 59% from the base period average (2016-2018), when comparing the total emissions generated in 2025 per FTE EPA staff member. See Figure 4 overleaf which illustrates this trend. The emissions per EPA FTE for 2025 is 1.8tCO₂e which is less than half of the baseline figure despite the staff increases.

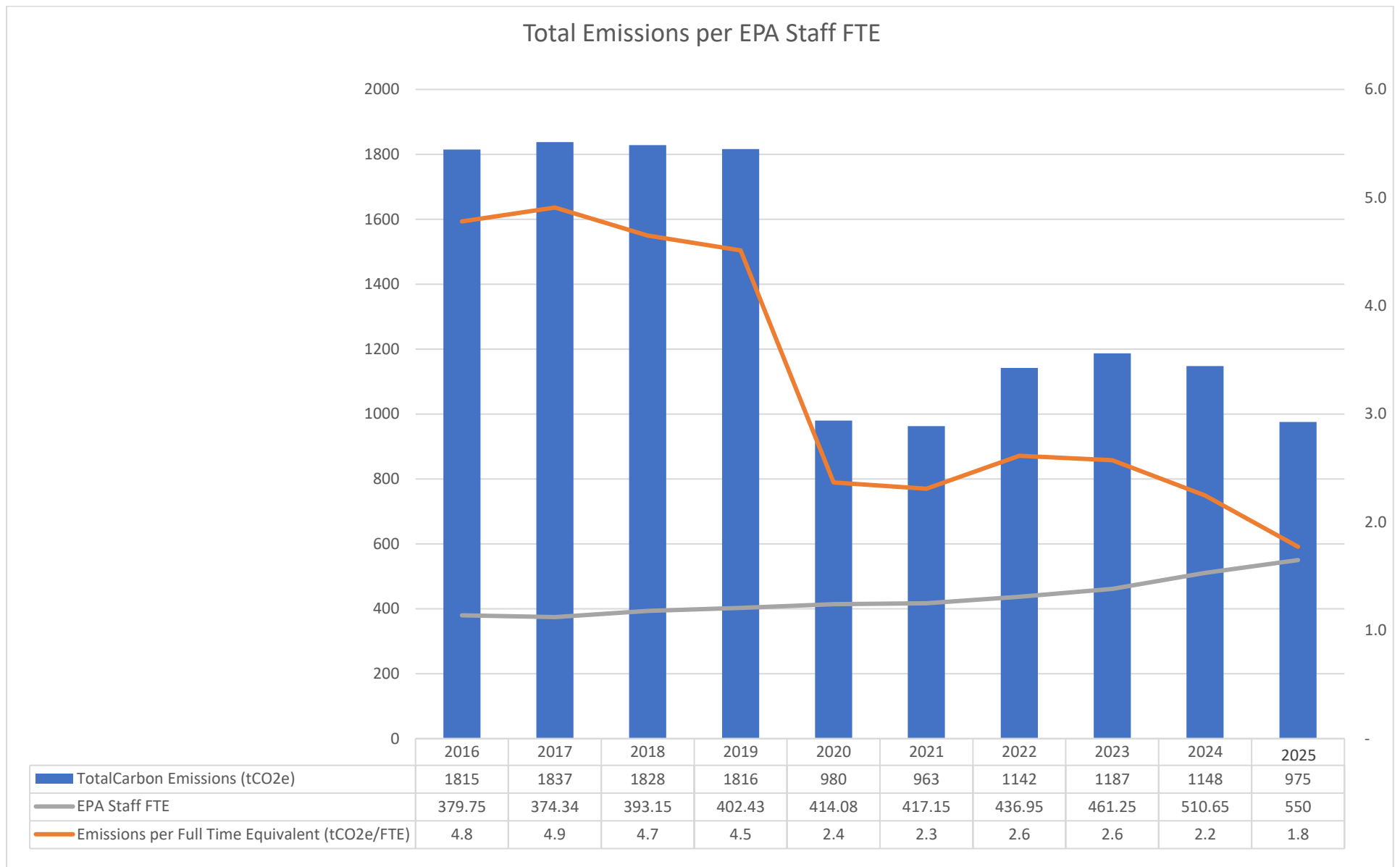


Figure 4: Total emissions per EPA FTE vs Total FTE staff numbers (tCO₂e)

The following Figure 5 presents the total carbon emissions (in tCO₂e) across six EPA locations; Wexford, Dublin, Cork, Castlebar, Kilkenny, and Monaghan.

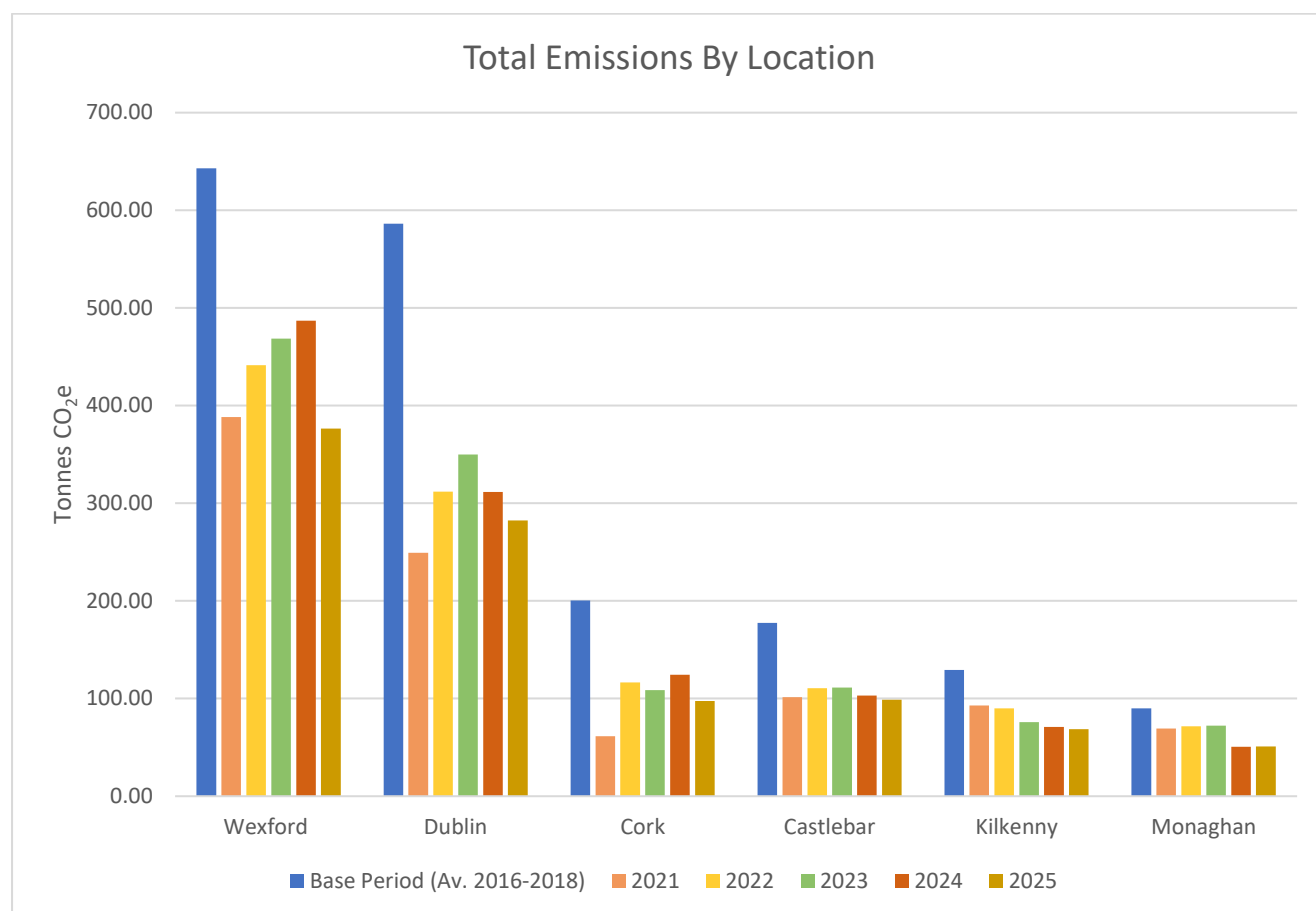


Figure 5: Total carbon emissions by EPA location (tCO₂e)

1 INTRODUCTION

1.1 Description of the EPA

The Environmental Protection Agency (hereinafter the 'EPA') is an independent regulatory body established in 1992. The purpose of the Environmental Protection Agency (EPA) is to protect, improve and restore Ireland's environment. We do this through regulation, scientific knowledge and working with others.

The EPA has a broad environmental remit and plays a key role in environmental regulation, provision of knowledge and advocacy for the environment. The principal functions are set out in the EPA Acts 1992 to 2020 and the Radiological Protection Act 1991 to 2014 and other relevant legislation. Responsibilities include Regulation, Licensing and Enforcement, Monitoring and Reporting on the environment, Regulating and reporting Ireland's greenhouse gas emissions, Research and development, Strategic Environmental Assessment, Guidance, Education and Public Access of environmental Information.

We have a responsibility to raise environmental awareness, influencing positive behavioural change by supporting businesses, communities, and the general population. Our vision for Ireland is ambitious and reflects the transformation needed so that we all live sustainably, that we have an environment which supports our health and well-being, and that is vibrant and healthy. We are committed to incorporating exemplary environmental management practices into our everyday activities. We aim to minimise the environmental impact of our own activities to achieve continual environmental improvement, to prevent pollution, to measure and reduce our Greenhouse Gas (GHG) emissions, adapt to climate change, and encourage environmental awareness within the EPA.

We achieved formal certification of our environmental management system to the enhanced international standard (ISO 14001:2015) in 2017, following many years of certification to the previous standard. We continue to maintain an Environmental Management System (EMS), to help us control our impact on the environment from our activities and facilities.

Through an Environmental Management Programme (EMP), we have identified several significant aspects of the EPA's operation that impact or have the potential to impact the environment. This report presents our carbon emissions for the period 2025.

In line with 2021 energy performance, we again surpassed the 2020 national energy efficiency target of 33% with an overall energy consumption reduction of 63% in 2025.

We are continuing our journey towards the next challenge ahead which will be to reduce our carbon emissions even further. Targets have been set under the Climate Action and Low Carbon Development (Amendment) Act 2021 to set Ireland on the path to net-zero emissions no later than 2050, and to a 51% reduction in emissions nationally by the end of this decade. The EPA is affecting and monitoring change across our organisation with a view to reducing emissions resulting from our activities over time.

This report demonstrates our continuing commitment to sustainable development and our ambition to persuade others of the changes required to reduce our collective impact on the environment.

1.2 Purpose of Report

We have reported Greenhouse Gas emissions data since 2013, and summary emissions have previously been presented as part of our Environmental Performance Reports. This data was also used to inform other reports including the EPA's Climate Action Roadmap 2025, EPA Annual Report, SEAI Public Sector reports and the Department of the Environment, Climate and Communications (DECC) Resource Efficiency Action Plans. This is the EPA's fifth formal GHG Emissions report, supported by consistent, timely and reliable data in accordance with the GHG Protocol.

This report presents the carbon emissions associated with the EPA's activities with the inclusion of all Scope 1 and 2 emissions together with certain activities falling within Scope 3. Under the GHG Protocol Corporate Standard, organisations report Scope 1 and Scope 2 emissions as part of the core inventory, while Scope 3 reporting is optional.

1.3 Methodology – The Greenhouse Gas Protocol

The calculation of our carbon emissions is based on the methodology and guidance of the Greenhouse Gas Protocol (*A Corporate Accounting and Reporting Standard* (Revised Edition)² and the Greenhouse Gas Protocol Corporate Value Chain Scope 3 Accounting and Reporting standard (The GHG Protocol Scope 3 standard) (WBCSD and WRI, 2004, 2011).

The GHG Protocol Initiative is a unique multi-stakeholder collaboration of businesses, NGOs, and governments, led by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The Protocol is science based, internationally renowned and widely used as a foundation for developing inventories and carbon reporting. The latest edition of the Standard was published in 2004 and updated with guidance on Scope 2 in 2015³.

This report establishes the activities undertaken by the EPA which fall within the respective scopes of the Greenhouse Gas Protocol and provides a comprehensive breakdown of our carbon emissions for 2025 arising from internal operations across six main locations; EPA Headquarters, Johnstown Castle, Wexford, and EPA Regional Inspectorates located in Dublin, Castlebar, Kilkenny, Monaghan, and Cork. This report also analyses comparatively against performance in previous years dating back to the chosen 2016-2018 base period.

1.3.1 Overview of Greenhouse Gases

The GHG Protocol covers the accounting and reporting of the six greenhouse gases covered by the Kyoto Protocol — carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆). In line with the GHG Protocol, EPA emissions data are reported for all six GHGs separately in metric tonnes and in tonnes of CO₂ equivalent:

Carbon dioxide equivalent (CO₂e) – a carbon dioxide equivalent or CO₂eq is a metric measure used to compare the emissions from various greenhouse gases based on their global warming potential (GWP), by converting amounts of other gases to the equivalent amount of carbon dioxide with the same global warming potential over a 100-year time period.

² <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>

³ (<http://www.ghgprotocol.org>)

- Carbon dioxide (CO₂) – carbon dioxide enters the atmosphere through the burning of fossil fuels (coal, natural gas, and oil), solid waste, trees, and other biological materials.
- Methane (CH₄) – methane is emitted during the production transport and combustion of coal, natural gas, and oil. Methane emissions also result from livestock and other agricultural practices, land use and by the decay of organic waste in municipal solid waste landfills.
- Nitrous oxide (N₂O) – nitrous oxide is emitted during agricultural, land use, and industrial activities; combustion of fossil fuels and solid waste; as well as during treatment of wastewater.
- Fluorinated gases (hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆)) – these are synthetic, powerful greenhouse gases that are emitted from a variety of household, commercial, and industrial applications, and processes. Fluorinated gases are typically emitted in smaller quantities than other greenhouse gases, but they are potent greenhouse gases.

1.4 Persons Responsible for Data Verification

Since 2018, the EPA's Facilities Management & Sustainability team supported by the EPA Green Team, and Site Environmental Managers (SEM's) have worked towards building a process and system for the calculation and evaluation of the carbon footprint associated with EPA activities.

The 2025 emissions data generated from the EPA's operational activities has been reviewed by the Facilities Management & Sustainability team and the EPA's Green Team and verified as accurate and representative for the reporting period.

1.5 Selection of the Base Period

1.5.1 [Approach to Selecting the Base Year or Period](#)

In line with the GHG Protocol Methodology, we were required to choose and report a base year/period for which verifiable emissions data are available from the earliest relevant point in time for which they have reliable data. There are two methods of base year selection outlined under the GHG Protocol:

- A single year of historical data (**base year**) or
- An average of multiple years (**base period**).

The choice of base periods allows us to balance the effort of data gathering with the potential impacts of early action. Using multi-year base periods has the added advantage of smoothing out any unrepresentative data within years (e.g., increased heating needs due to extremely cold winters).

1.5.1.1 [Previous Reporting Base Year](#)

Aligning with the Public Sector Climate Action Strategy and Public Sector Climate Action Mandate, the base period of 2016 -2018 was selected as the base period applied for EPA emissions reporting. The selected timeframe more accurately reflects the EPA's current staffing levels and provides an ambitious benchmark against which future reduction targets can be measured.

The selection of the base period (2016-2018) defines the baseline that the EPA uses when reporting on the 2030 carbon reduction target of 51%. The 2016-2018 base period has been applied to the 2025 Carbon report.

2 ORGANISATIONAL AND OPERATIONAL BOUNDARY

2.1 Organisational Boundary

The EPA's core functions include regulation, enforcement, and assessment. The current EPA Strategy - EPA Strategic Plan 2022–2026 sets out strategic outcomes that provide clear focus for the work of the EPA. The EPA has a full-time Executive Board and is organised into five offices, each led by a Director with 13 programme areas managed by a Senior Management Network.

The organisational boundary defines the businesses and operations that establish the organisation for the purpose of accounting and reporting carbon emissions. For reporting, two distinct approaches can be used to consolidate the carbon emissions of an organisation: the equity share and the control approaches. Under the control approach, organisations can choose to report emissions from operations which they have financial or operational control over. Under the equity share approach, organisations can account for carbon emissions from operations according to their share of equity in the operation.

A financial control approach was used to set organisational boundaries for the EPA. The EPA directs financial and operating functions of 6 main locations; EPA HQ, Johnstown Castle, Wexford, and EPA Regional Inspectorates located in Dublin, Castlebar, Kilkenny, Monaghan, and Cork.

In 2025, there were 550 EPA employees located across the six EPA sites. As of the end of 2025, 79% of EPA staff were in a blended working arrangement, which facilitates working from home up to a maximum of 50% of the time.

2.2 Operational Boundary

Once an organisation has determined its organisational boundaries in terms of the operations it owns and controls, it then sets its operational boundaries. This involves identifying carbon emissions associated with its operations, categorising them as direct (Scope 1) and indirect (Scope 2 & 3) emissions, and choosing the scope of accounting and reporting for indirect emissions. All Scope 1 and Scope 2 emissions were quantified and reported as was mandated by the GHG Protocol standard.

Identified **Scope 1** emission sources are the stationary combustion of natural gas, kerosene, and bio-LPG for heat and energy generation, and mobile combustion of diesel and petrol from the operation of EPA-owned vehicles.

Indirect stationary combustion from purchased electricity is the only **Scope 2** emission source identified. These emissions are a result of stationary combustion at the site of electricity generation. The Scope 2 emissions relate to lighting and heating of EPA buildings and mobile transport in EPA-owned electric vehicles (EVs).

Scope 3 emissions are optional to quantify and report under the GHG Protocol standard (WBCSD and WRI, 2004). Further assessment of the EPA's Scope 3 activities was carried out by the internal Green Team in 2021 to identify which additional activities merited inclusion in the carbon report. The feasibility of the inclusion of all Scope 3 activities in carbon reporting was assessed during the consultation process based on the quality of data currently recorded by the EPA, the level of effort required to gather datasets, and their relevance to the overall carbon footprint. The aim was to identify the activities that

were material to the EPA's carbon footprint (i.e., heavy emitters) and to consider their inclusion in the overall emissions calculation. The EPA formally adopted Scope 1, 2 and 3 activities for use in all future emissions calculations as shown in the following Table 2.

Over time, other activities will be added to Scope 3 where they have a material impact on overall emissions and where the required data becomes readily available. The EPA plans to further screen and identify additional Scope 3 emissions categories and data for inclusion within the organisational boundary. The restructuring of the materiality matrix has not yet taken place to date due to the data not being readily available; however, examples of categories that may be considered include products, goods and services, with data to be identified and calculated in line with the GHG Protocol Scope 3 calculation standard.

Table 1: EPA CO₂ Emission Sources

	Emission Source	Nature of Source	EPA Location
Scope 1	Heating sources (Stationary combustion) in EPA Buildings	Stationary combustion of natural gas, kerosene, wood chip, LPG and Bio-LPG for space heating	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
	EPA Owned Vehicles	Mobile combustion of petrol and diesel	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
Scope 2	Purchased Electricity	Indirect Stationary Combustion (including EV's) (Excluding Solar PV (operation))	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
Scope 3	Business Travel	Mobile combustion of motor fuel (Private Motor Vehicle and Public transport (Bus, Taxi, Rail (National, DART & Luas)) Mobile combustion of aeroplane fuel	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
	Employee Commuting	Mobile combustion of motor fuel	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
	Purchased Goods and Services	Water consumption	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
	Waste Disposal	EPA generated non-hazardous and hazardous waste for recovery/disposal	Wexford, Dublin, Cork, Monaghan, Kilkenny & Castlebar
Biomass	Wood Chip and Bio-LPG	Stationary combustion of wood chip and Bio-LPG fuel for space heating	EPA HQ Wexford, Monaghan

3 REPORTING BOUNDARIES

The GHG Protocol methodology categorises emissions sources into direct (Scope 1) and indirect emissions (Scope 2 & Scope 3).

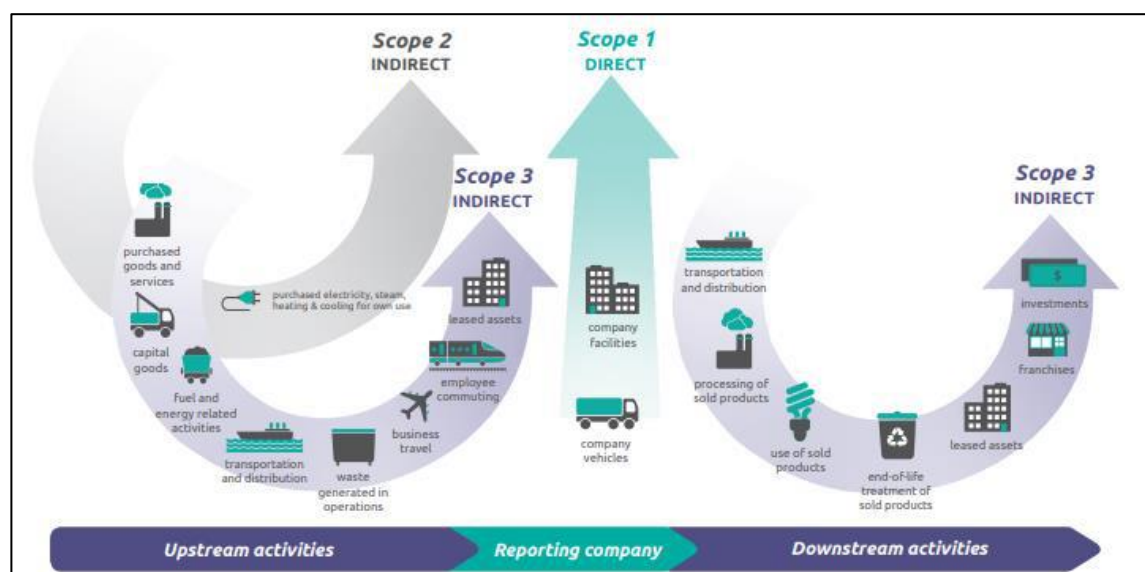


Figure 6: Scope 1, 2, 3 activities under the GHG Protocol

The EPA's activities are currently categorised into three scopes as listed below.

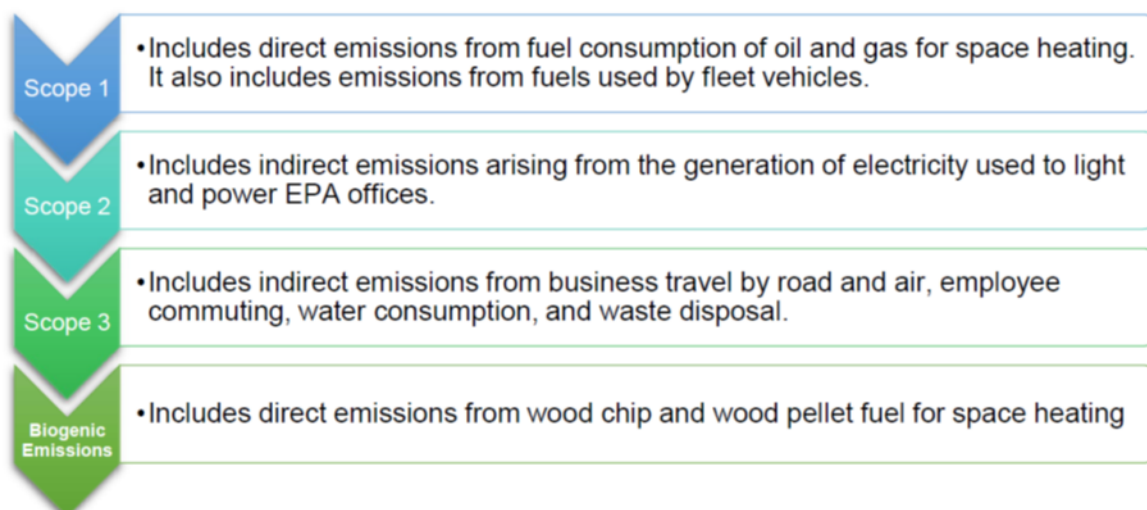


Figure 7: EPA Activities by Scope

3.1 Direct Emissions (Scope 1)

Direct emissions are emissions from sources which are owned or controlled by the EPA. All direct emissions generated from EPA activities are included in Scope 1. These include emissions from the stationary combustion of natural gas, kerosene, and Bio-LPG for space heating; and emissions from the mobile combustion of diesel and petrol in EPA-owned vehicles as shown in Table 2.

Table 2: Scope 1 Emissions

Source Category	Activity Name	EPA Location
Mobile Combustion – Owned Fleet	EPA Owned Fleet – Fuel Cards	EPA Regional Inspectorates - Dublin, Kilkenny, Monaghan, Castlebar, Cork
Stationary Combustion	Natural Gas	EPA Regional Inspectorates - Dublin, Kilkenny, Castlebar
Stationary Combustion	Kerosene	EPA Regional Inspectorates – Cork
Stationary Combustion	LPG	EPA Headquarters Wexford, EPA Regional Inspectorate - Monaghan
Stationary Combustion	Bio-LPG	EPA Headquarters Wexford, EPA Regional Inspectorate - Monaghan
Stationary Combustion	Wood Chip	EPA Headquarters Wexford

Biogenic emissions are reported separately to the three scopes as per GHG Protocol methodology. Biogenic emissions incorporate direct emissions from the combustion of wood chip and Bio-LPG (CH₄ & N₂O fraction) for space heating at EPA HQ in Wexford, and Bio-LPG in Monaghan.

3.2 Indirect Emissions (Scope 2)

Indirect emissions are emissions that result from the activities of the EPA but occur at sources owned or controlled by another entity. All indirect emissions are included in scopes 2 and 3.

3.2.1 [Scope 2 Indirect Emissions](#)

Scope 2 includes indirect emissions arising from the generation of electricity. These emissions are a result of stationary combustion at the site of electricity generation. The scope 2 emissions relate to lighting and heating of EPA buildings and mobile transport in EPA owned electric vehicles (EVs).

Table 3: Scope 2 Emissions

Source Category	Activity Name	EPA Location
Purchased and Used electricity	Electricity	EPA Regional Inspectorates - Dublin, Kilkenny, Monaghan, Castlebar, Cork. EPA Headquarters Wexford – Lighting and heating of buildings, Laboratories, and canteen under the Operational Control of the EPA
Purchased and Used electricity	Electricity	EPA Regional Inspectorates - Dublin, Kilkenny, Monaghan, Castlebar, Cork. EPA Headquarters Wexford – charging of EPA owned (fleet) Electric vehicles (EVs)

The average electricity consumption within EPA buildings is 1,176,289 kWh per annum, which equates to 381 tCO₂e (equivalent to approximately 280 domestic homes). Solar PV installations were completed

across six EPA buildings, including two installations in Wexford. In 2025, the systems generated 117,872 kWh of electricity and delivered an estimated emissions reduction of 37.5 tCO₂e, supplying approximately 11% of the EPA's total electricity demand that would otherwise have arisen from grid electricity consumption. As 2026 will be the first full year of operation, further reductions are expected in Scope 2 emissions next year.

3.2.2 [Scope 3 Indirect Emissions](#)

In 2021, the Green Team led a screening exercise to evaluate the EPA activities that fell within Scope 3 emissions to be included in the Carbon report in line with the GHG Protocol Standard. The aim was to identify the activities that are material to our carbon footprint (i.e., heavy emitters) and consider their inclusion in the overall carbon emissions calculation.

The Scope 3 GHG Emission Accounting Standard recommends that organisations identify which Scope 3 activities are expected to have the most significant emissions, offer the most significant reduction opportunities, and are most relevant to the company's business goals. The relevant EPA activities falling within the Scope 3 emissions categories (voluntary for inclusion) are listed in Table 4 below.

Table 4: EPA Activities which fall within Scope 3

Scope 3 Emissions	Activity	Relevance to EPA Activity (Upstream, Downstream or Not Applicable)
1. Purchased Goods and Services	- Laboratory supplies - Stationary, Paper, Ink - IT Services - IT equipment - Construction materials - Outsourced Contractor services -Construction - Facilities fit out (maintenance, carpets, painting, lighting) - Provision of Clean Water	Upstream
	- Offsite Storage of EPA Files - Outsourced contractor services – legal, consultancy, maintenance, IT, Security, offsite file storage, monitoring, - Events management - Courier Services - Landscaping - Use of Clean Water	Downstream
2. Capital Goods	- Laboratory Equipment (machines) - Vehicles and Plant - Furniture	Upstream
3. Fuel & energy related activities (not included in Sc 1 or Sc 2)	Other fuels - sampling activities, pumps boats,	Downstream
4. Upstream Transportation and Distribution	- Transportation of Goods and Services - Transportation of related activities - Purchased Fuels, Biomass	Upstream
5. Waste Generated in operations	Waste disposal of EPA generated waste	Upstream

Scope 3 Emissions	Activity	Relevance to EPA Activity (Upstream, Downstream or Not Applicable)
6. Business travel	- All other travel on vehicles not owned/controlled by EPA including private motor vehicles, public transport by road and rail and air travel - Hotel Stays - Air Travel	Downstream
7. Employee Commuting	- Commuting to Work - Working from Home	Downstream

The feasibility of including all Scope 3 activities in this carbon report was assessed during the screening process. Factors such as the quality of data currently recorded by the EPA, the level of effort required to gather datasets and their relevance to the overall carbon footprint were considered.

Challenges were identified that required consideration within the EPA. The main challenges identified were:

- **Data availability:** Scope 3 covers a broad range of goods and services. The level of readiness of external providers to provide the required data is low at present but is expected to improve in the coming years; and
- **Resource Commitment:** Capturing data begins at the procurement stage and requires ongoing effort, particularly where services are ongoing (e.g., outsourced sampling, consultancy). A resource commitment will be required from all business units procuring goods & services and a centralised resource will be required to support and co-ordinate the data gathering/reporting.

While these challenges exist for all organisations, the EPA's ambition is to add activities that have a material impact as soon as the data becomes readily available. To this end, the Green Team has developed a Materiality Matrix that will be used to determine the sequence of new activities to be added to Scope 3. This Matrix will be reviewed in the coming years, and initially, secondary data will be utilised for any new Scope 3 categories with a gradual move to improved data quality and the use of primary data for robust calculations and reporting.

3.2.3 [Materiality Matrix](#)

A set of criteria was developed to assist in the evaluation of the identified Scope 3 emissions sources of relevance to the EPA. The criteria were sourced from the GHG Protocol, and additional criteria were added to provide a specific context for the EPA when screening Scope 3 activities. The GHG Protocol criteria are presented in Figure 8 below.

Criteria	Description of activities
Size	They contribute significantly to the company's total anticipated scope 3 emissions
Influence	There are potential emissions reductions that could be undertaken or influenced by the company
Risk	They contribute to the company's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and technology, compliance/litigation, and reputational risks)
Stakeholders	They are deemed critical by key stakeholders (e.g., customers, suppliers, investors or civil society)
Outsourcing	They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company's sector
Sector guidance	They have been identified as significant by sector-specific guidance
Spending or revenue analysis	They are areas that require a high level of spending or generate a high level of revenue (and are sometimes correlated with high GHG emissions)
Other	They meet any additional criteria developed by the company or industry sector

Source: Adapted from table 6.1 from the *Scope 3 Standard*

Figure 8: Criteria for identifying relevant Scope 3 activities [Source: GHG Protocol]

A rating score was applied to the criteria which resulted in a materiality matrix being developed. Each of the EPA activities which fell within the GHG Protocol Scope 3 categories were scored in line with the materiality matrix. The results provided confidence in the Scope 3 activities included in the data being reported and identified additional Scope 3 categories that will be considered for potential future inclusion. Scope 3 activities that have been included in the 2025 Carbon report is presented in Table 5.

Table 5: Scope 3 inclusions

Scope 3 (Indirect) emissions	EPA Activity	EPA Location
Business travel (downstream)	All business travel on vehicles not owned/controlled by EPA, including air travel, public transport (buses, trains, taxis) and travel by road in private vehicles (expensed travel)	All Locations
Waste generation (in operations)	Waste recycling and disposal of EPA-generated waste	All Locations
Employee commuting (downstream)	Commuting to work by car, bus, train, tram or motorcycle	All Locations
Purchased goods and services (downstream)	Use of clean water	All Locations

3.3 Progressive approach to carbon reporting

The first essential steps were made in 2021 and 2022 in terms of reporting against the 2030 Climate Action targets. This step focused on strengthening and streamlining our existing data collection process. An environmental database was enhanced and in use throughout all locations through the SEM's. This

database forms a central repository for relevant energy, electricity, waste, water, and employee (numbers only) data that must be recorded within the EPA.

In 2025, the Green Team spent considerable time reviewing and validating the 2025 Scope 1, 2 and 3 data to ensure that information included in this report is accurate and representative of our activities.

It is planned to build on this approach for 2026 data, and the materiality matrix will be reviewed to extend the number of activities that the EPA include under Scope 3. In line with SEAI public sector reporting, the mandatory inclusion of business travel by public transport was captured for 2025 data.

The extension of inclusions into Scope 3 will be ongoing year on year until the EPA determines that all applicable and relevant activities are captured.

In 2025, the EPA's aspects register was reviewed to identify priority activities and associated actions. A risk analysis for Life Cycle Analysis was also included, with each activity assigned a risk score.

3.4 Base Period (2016-2018) Selected

When selecting a base year or period, the GHG Protocol recommends selecting a year which includes a complete dataset from which to glean comparisons from the earliest relevant point in time for which the EPA has reliable data for. There are two recommended methods of base year selection outlined the GHG Protocol: (a) selecting a single year of historical data (**base year**) or (b) selecting an average of multiple years (**base period**).

The selection of a **base period** allows us to balance the effort of data gathering with the potential impacts of early action. Using multi-year base periods has the added advantage of smoothing out any unrepresentative data within years (e.g., increased heating needs due to extremely cold winters).

The National Climate Action Plan sets out Public Sector Decarbonisation targets with the aim of reducing emissions by 51% by 2030. The base period of 2016-2018 for achieving this target is set out in the Climate Action Plan.

Aligning with the Climate Action Plan, we selected 2016-2018 as the most appropriate base period for reporting (Table 6). The timeframe is also more representative of the current situation with the EPA in terms of staffing numbers and provides an ambitious benchmark upon which to base future targets for reduction measures.

Table 6: Total and averaged Annual base period emissions

Year	2016	2017	2018	Base Period (Average 2016-2018)
Biogenic Emissions	194.33	185.95	154.70	178.33
Scope 1	319.15	322.89	348.69	330.24
Scope 2	576.91	592.46	534.14	567.84
Scope 3	724.45	736.07	790.79	750.43
Total	1814.85	1837.36	1828.31	1826.84

Section B

4 CARBON EMISSIONS 2025

4.1 Methodologies used to calculate emissions.

An emission factor is a coefficient that quantifies the amount of greenhouse gas emissions associated with a unit of activity data. Emissions are typically estimated by multiplying activity data (e.g., kWh of electricity consumed, litres of fuel used, or kilometres travelled) by the relevant emission factor (GHG Protocol, 2025).

Emissions were calculated as carbon dioxide equivalent (CO₂e). Emission factors that were as regionally reflective as possible, were chosen.

4.1.1 [Use of Sustainability Software](#)

To condense and streamline the conversion of multiple activity/energy streams, the EPA engaged an online sustainability software platform. All data related to Scope 1, 2 and 3 activities are populated into an Excel template and uploaded onto the online platform. Data is then converted into tonnes of CO₂ equivalent from their respective units (litres, kWhrs, passenger km travelled, vehicle km, m³ of water used, tonnes of waste etc.) using industry/internationally recognised GHG emission conversion factors. The platform uses nationally and internationally recognised emissions factors from the SEAI, the EPA's GHG Emission Inventory team, the UK's Department for Energy Security and Net Zero and DEFRA. Emissions factors applied for 2025 are presented in full in **Appendix A** to this report.

4.2 Annual Emissions Summary

4.2.1 [2025 Emissions Summary](#)

Total emissions for 2025 are presented in the following tables (Table 7 and Table 8) and figures (Figure 9 & 10). The total annual emissions are presented in Tonnes of CO₂ equivalent.

Table 7: Total Annual Carbon Emissions 2016-2025 (tCO₂e)

Scope	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Biogenic emissions (Biomass & Bio-LPG)	194.33	185.95	154.70	185.25	133.54	162.46	169.79	181.43	160.27	114.62
Scope 1	319.15	322.89	348.69	334.78	224.77	243.11	262.70	217.96	249.52	223.50
Scope 2	576.91	592.46	534.14	530.27	385.41	330.96	320.98	335.32	254.57	222.21
Scope 3	724.45	736.07	790.79	765.96	236.35	226.40	388.42	452.11	483.26	415.02
Total Emissions	1,814.85	1,837.36	1,828.31	1,816.26	980.07	962.92	1141.89	1186.82	1,147.61	975.35

Our total carbon emissions generated in 2025 were 975.35 tCO₂e. The largest emissions were generated from Scope 3 activities, accounting for 43% of total emissions, with Scope 1 accounting for 23% or slightly less than a quarter.

TOTAL CARBON EMISSIONS (TONNE CO2E) 2025

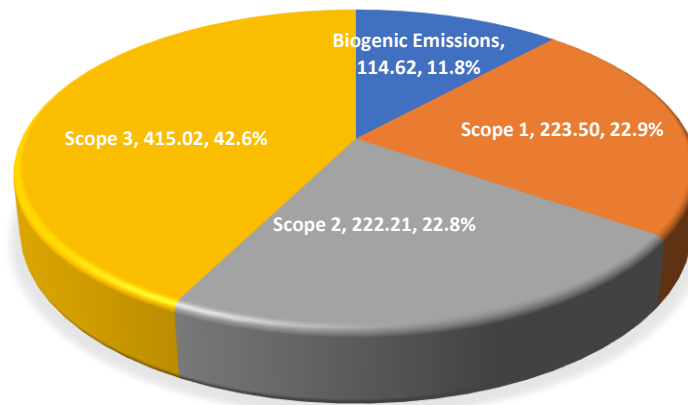


Figure 9: Total Carbon Emissions (tCO2e) 2025 by Scope

42.6% of total emissions were generated from Scope 3 activities, which are largely attributed to business travel and employee commuting activities. Core operations in 2025 continued to be delivered with EPA staff working in a blended working arrangement with 2-3 days per week office presence. Core functions of site-based inspections and in-person attendance at a range of meetings, appointments and events continued as normal.

Table 8: Activity data 2019-2025 vs base period⁴

Activity	Base Period (2016-2018)	2019	2020	2021	2022	2023	2024	2025
Heating	362.14	370.58	277.68	322.90	332.97	306.33	317	263.50
EPA Owned Fleet	146.42	149.45	85.96	82.66	99.52	93.05	92.79	74.62
Purchased Electricity	567.84	530.27	385.41	354.23	343.55	374.29	254.6	247.67
Business Travel Air	157.72	149.94	18.19	1.57	51.45	18.44	42.49	54.75
Business travel - Mileage	216.97	186.35	60.67	46.58	121.44	145.29	147.58	141.88
Employee Commuting	367.36	417.19	146.02	152.85	191.81	246.98	290	188.24
Water usage	0.72	0.99	0.70	0.14	0.46	2.07	1.64	3.46
Waste Generated	7.66	11.49	5.45	1.97	0.7	1.20	1.16	1.22
Total Carbon Emissions (tCO2e)	1,827	1,816	980	963	1,142	1187	1,148	975

⁴ EPA Air Travel CO₂ Emissions for 2023-2026 have been recalculated to standardise the emissions with the UN's International Civil Aviation Organisation Standard for calculating CO₂ emissions. This is in line with requirements of Circular 01/2020: *Procedures for Offsetting the Emissions Associated with Official Air Travel* and SEAL mandatory reporting. The recalculation has resulted in revised total CO₂e emissions for the affected reporting years, which have been reflected in the annual emissions totals presented in this report.

Based on the data presented in Table 8, the EPA's total carbon emissions decreased from 1,147.6 tCO₂e in 2024 to 975.35 tCO₂e in 2025, representing a reduction of 15%. Compared with the base period (2016–2018 average) of 1,827 tCO₂e, 2025 emissions are approximately 47% lower, demonstrating a substantial long-term reduction in the EPA's carbon footprint.

The largest contributors to the reduction between 2024 and 2025 were employee commuting, which decreased from 290 tCO₂e in 2024 to 188.24 tCO₂e in 2025, representing a 35% reduction, heating emissions, which decreased from 317.0 to 263.50 tCO₂e (17% reduction), EPA-owned fleet emissions, which fell from 92.8 to 74.6 tCO₂e (20% reduction), and purchased electricity emissions, which decreased from 254.6 to 247.7 tCO₂e (2.7% reduction).

Business travel emissions remained broadly similar to 2024 overall, with an increase in air travel emissions from 42.5 to 54.6 tCO₂e and mileage emissions decreasing from 147.6 to 141.9 tCO₂e. Water usage and waste generated increase in 2025 compared to 2024; however, these remain very small contributors to overall emissions. Overall, the results indicate continued progress in reducing operational emissions, driven primarily by lower energy consumption and reduced reliance on fossil fuel-based heating, fleet operations, and purchased electricity.

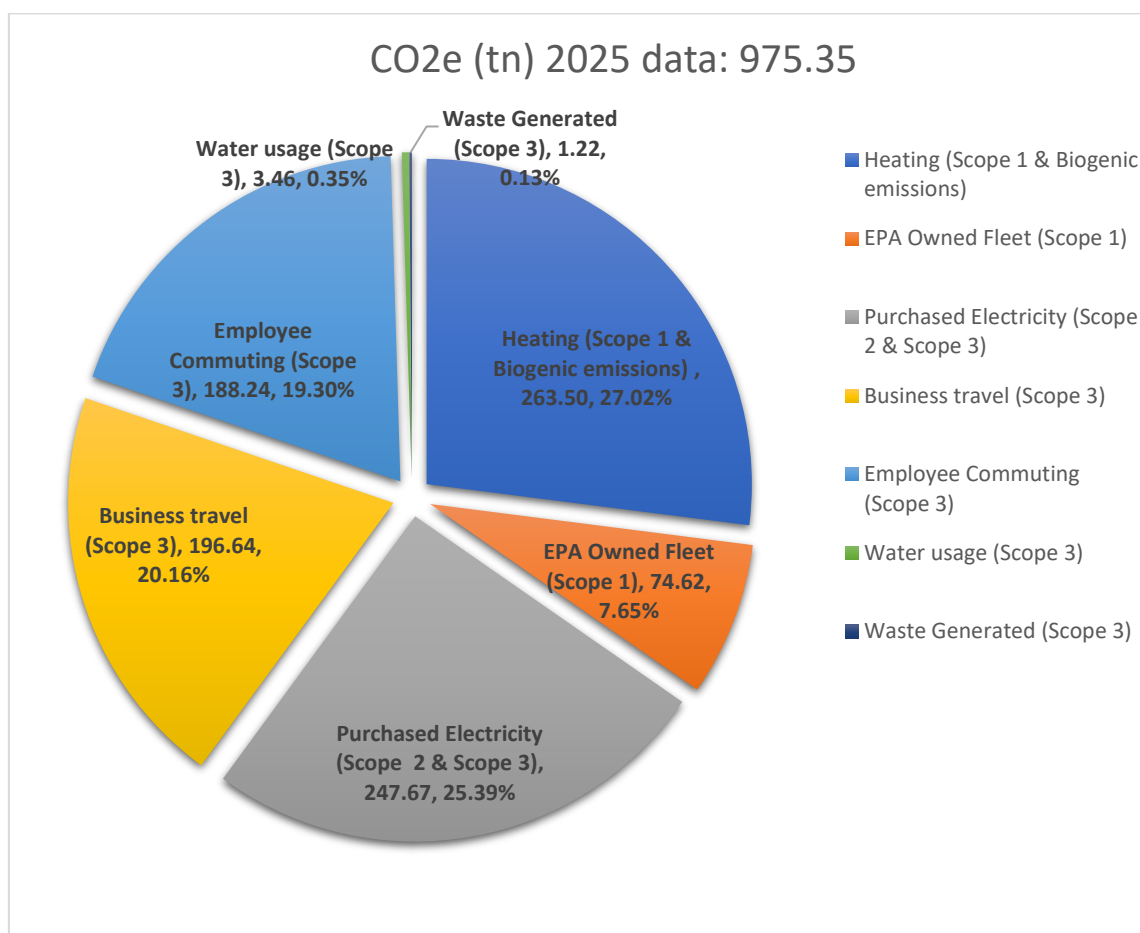


Figure 10: Total Carbon Emissions 2025 by Activity (tCO₂e)

Figure 10 illustrates that the reduction in purchased electricity emissions should be interpreted alongside changes in electricity demand and onsite generation. While the EPA generated 117,872 kWh from onsite solar PV in 2025, electricity use associated with onsite fleet vehicle charging increased from 5,116 kWh in 2024 to 19,880 kWh in 2025. This increase in EV charging reflects the continued transition

of the fleet away from fossil fuel use and partly offsets the reduction in purchased electricity demand achieved through solar generation. Therefore, the overall trend reflects both decarbonisation progress through renewable electricity generation and a shift in energy demand from fuel combustion to electricity consumption for fleet charging.

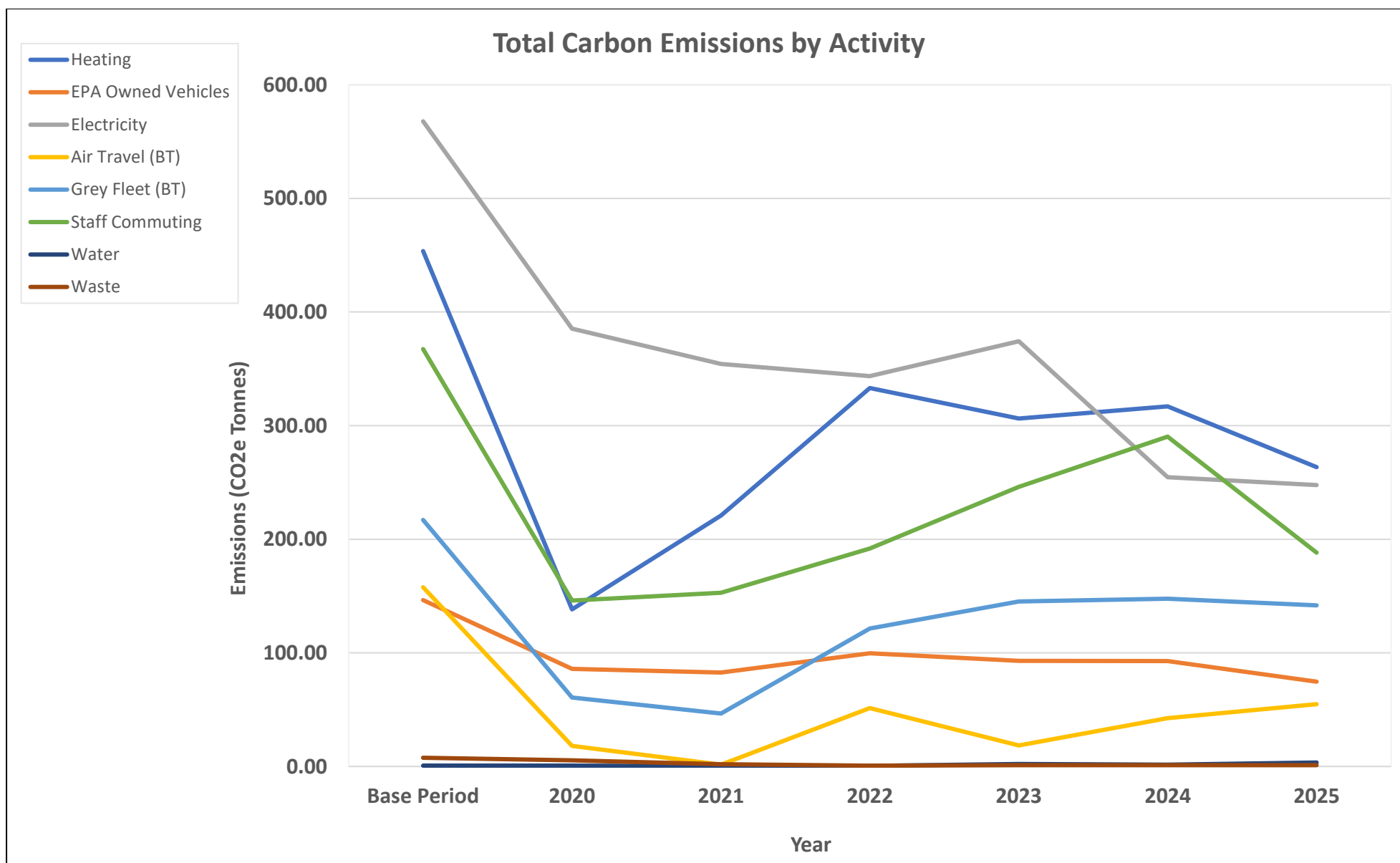


Figure 11: Carbon Emission Trends by Source Activity (tCO₂e)

4.3 Emissions Overview

4.3.1 Scope 1

Scope 1 emissions comprise direct emissions which were generated from stationary combustion of natural gas, wood chip, LPG, bio-LPG and kerosene at EPA Locations as well as the combustion of petrol and diesel in EPA fleet vehicles.

When compared against the Base Period (average 2016-2018), the results for 2025 indicate fluctuations in Scope 1 emissions with a 49% reduction in fuel usage from owned fleet, a 58% decrease in kerosene emissions, a 22% reduction in natural gas emissions, and a decrease of 32% in wood chip emissions.

Natural gas emissions decreased by 12% in 2025 compared with 2024, reflecting the positive impact of targeted operational building management system (BMS) improvements. Measures included the installation of an electric heating element in the hot water tank, which reduced reliance on continuous boiler operation following findings identified during BMS commissioning. Hot water was supplied using electricity generated by solar PV, enabling fossil fuel heating systems to be fully shut down during the summer months.

Fuel usage and wood chip emissions also improved in 2025, decreasing by 20% and 31%, respectively, compared with 2024. This can be attributed to a failure of the biomass system in Wexford, which had an impact on the LPG and bio-LPG used in 2025.

Table 9: Scope 1 comparison with Base Period (TCO_{2e})

Source Category	Activity	Base Period	2021	2022	2023	2024	2025
Mobile Combustion	Owned Fleet Fuel	146.42	82.67	99.52	93.06	92.79	74.62
Mobile Combustion - Owned Fleet Total		146.42	82.67	99.52	93.06	92.79	74.62
Stationary Combustion	Bio-LPG	0	0.03	0.03	0.02	4.67	0.01
	Kerosene	42.56	56.43	63.07	35.25	22.81	18
	LPG	21.38	0	0	0	21.47	36.96
	Natural Gas	115.24	98.06	95.69	84.60	102.60	90.34
	Wood Chip	5.22	5.929	4.39	5.02	5.18	3.56
	Wood Pellet	1.73	0	0	0	0	0
Stationary Combustion Total		186.14	160.445	163.18	124.90	156.73	148.87
Grand Total		332.56	243.11	262.70	217.96	249.52	223.50

We continue to progress the transition to more sustainable fuel and energy sources through the conversion of heating systems to lower-carbon alternatives, including electric heat pumps, and the installation of Solar PV across all locations. This transition will continue in line with the EPA's Strategy and relevant National Climate Action Policies. In addition, the EPA plans to trial the use of electric bikes at regional campuses to support travel to meetings, events and other work-related activities, thereby helping to reduce emissions associated with business travel.

4.3.2 Scope 2 - Indirect Emissions

4.3.2.1 *Electricity*

Electricity data is captured by the Site Environmental Managers (SEM's) from on-site meters and logged onto the EPA's internal Environmental Database monthly. This data is recorded in kilowatt-hours and is verified by the SEM's monthly against electricity utility bills.

Electricity is used by the EPA to power and light all EPA offices (and more recently heat in both the Dublin & Monaghan offices) across the country. In addition, electricity is used to power the EPA's fleet of electric vehicles. At the time of writing, we had fifteen fully electric vehicles in the fleet, accounting for 40% of the total fleet.

Emissions associated with electricity consumption (222.21 tCO₂e) were significantly reduced (by 61%) in 2025 in comparison to the base period average (567.84 tCO₂e) and 2.7% when compared to 2024. This reduction is due to the efficiency measures undertaken by the EPA over the past number of years in combination with lower published emission factors from grid decarbonisation. Solar PV has also been installed across six EPA locations, which also contributes to a decrease in grid dependency and lower Scope 2 emissions. Next year's report, 2026 will include data on the first full year of operation, with further reductions expected. It is expected that this reduction in Scope 2 emissions will continue as further improvement measures are implemented at all EPA locations.

4.3.3 Scope 3 Emissions

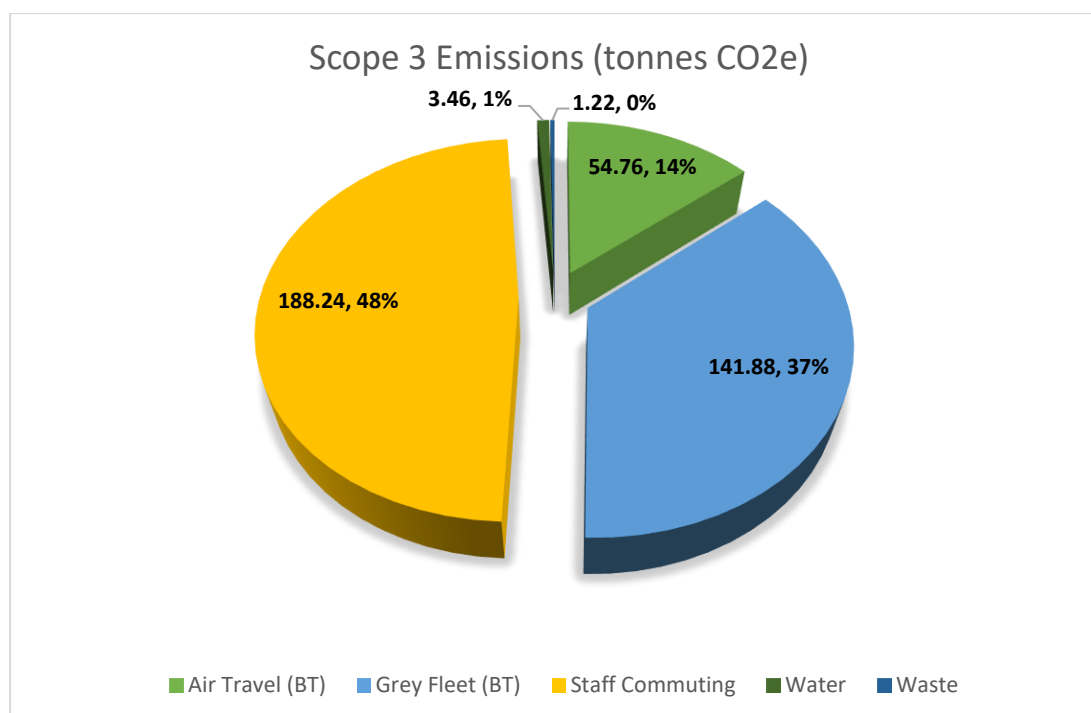


Figure 12: Scope 3 carbon emissions (tCO₂e) breakdown 2025

Figure 12 above shows the percentage breakdown of Scope 3 emissions included in the 2025 Carbon Report. Most Scope 3 emissions are derived from emissions from mobile combustion during employee commuting (making up 48% of total Scope 3 emissions), followed by business travel by road, and public transport making up 37% of total Scope 3 emissions.

Further analysis of the scope 3 emissions selected for inclusion in the Carbon Report is detailed below.

4.3.3.1 Business travel (Air travel, Road travel by public transport and private car (expensed mileage))

Business travel is an essential requirement for the fulfilment of many of our core functions. Business travel by car is captured through the travel and subsistence claims for mileage. This data is logged by employees into the EPA's expense claims system and includes information such as distance travelled, vehicle make and model, engine size, and VRT tax band. The information is then used to consolidate total kilometres travelled by VRT band per EPA Location (where the staff member is normally based). This method of data capture has been in place at the EPA for many years and is well established.

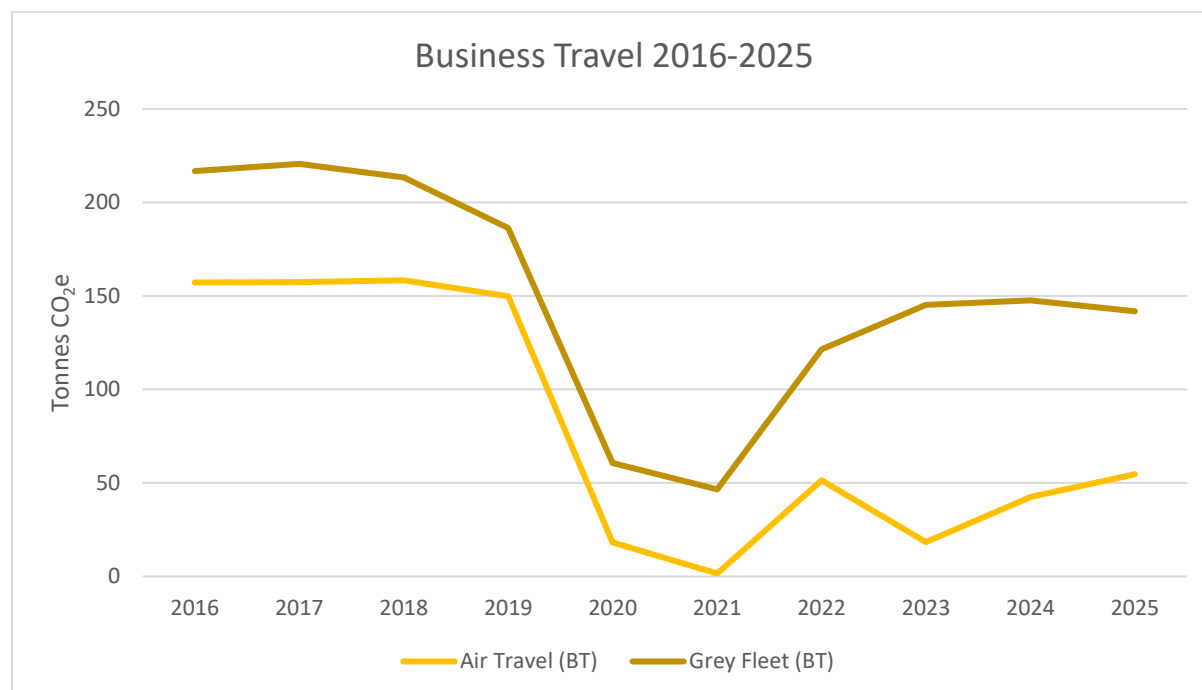


Figure 13: Business travel trends 2016-2025 (tCO₂e)

Public Transport

While we gather data relating to public transport, the reporting of business travel by commercial and public transport to the SEAI is now optional. This includes expensed travel by rail, tram, bus, and taxi.

Road Travel

When compared to the base period, emissions due to travel by road have reduced by 35% since the baseline period (216.97 tCO₂e [Base Period] vs 141.88 tCO₂e [2025]). As shown in Figure 14 below, the observed reduction is primarily driven by a decrease in total kilometres travelled and the continued transition to electric vehicles.

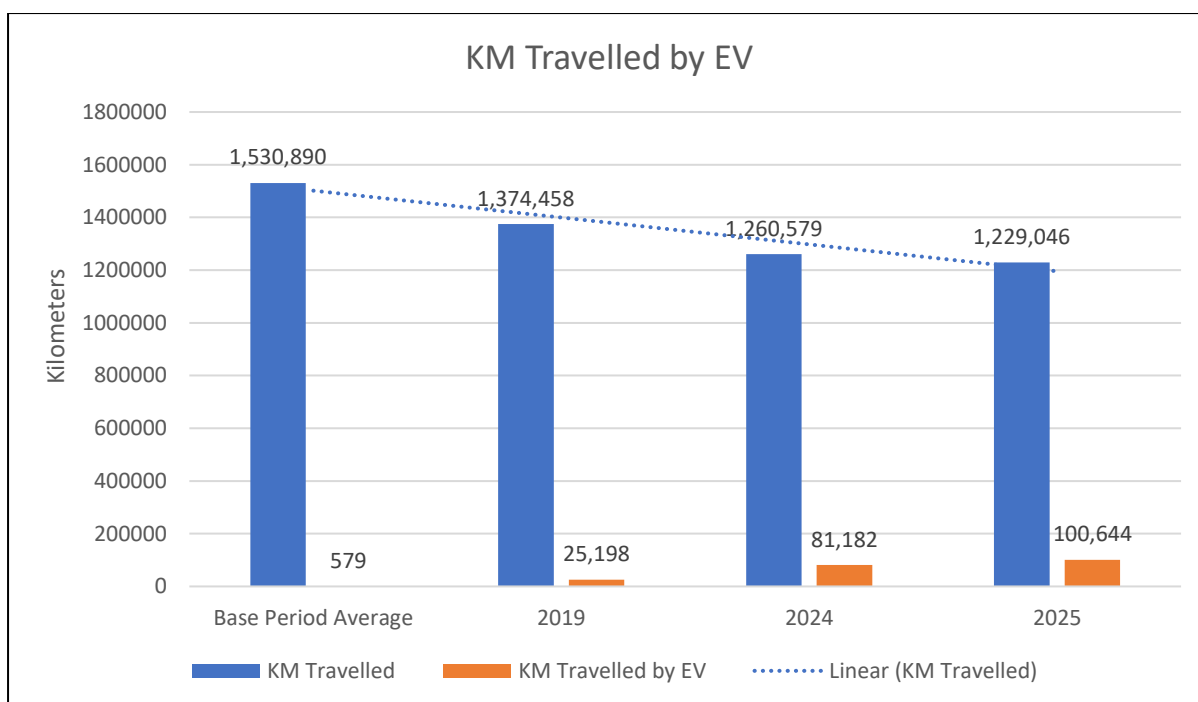


Figure 14: Business travel by road trends

Air Travel

In 2025, Air travel generated 54.76 tCO₂e of emissions, which is still well below the Base period average (157.72 tCO₂e) but has increased approximately 28.5% when compared to 2024; this is due to a higher number of international meetings and conferences held in 2025.

Recalculation of Air Travel Emissions Using ICAO Methodology

EPA Air Travel CO₂ Emissions for 2023-2026 have been recalculated following a change in the methodology used to estimate emissions from official air travel. Previously, EPA calculated air travel emissions using the UK Government/DEFRA greenhouse gas conversion factors. The UN International Civil Aviation Organisation (ICAO) methodology has now been adopted, and emissions for the affected reporting years have been retrospectively recalculated on this basis to ensure consistency across the reporting period.

The change from DEFRA to ICAO was made to align EPA's calculation methodology with the requirements of Circular 01/2020, Procedures for Offsetting the Emissions Associated with Official Air Travel, and SEAI mandatory reporting requirements. It also provides an internationally standardised methodology specifically developed for estimating CO₂ emissions from air travel.

The ICAO methodology provides a more aviation- and route-specific assessment of air travel emissions. It considers the origin and destination airports and associated flight distance, aircraft types operating on the route and their frequency of operation, aircraft fuel consumption, passenger load factors, the allocation of fuel between passengers and cargo, and passenger cabin class. These factors are used to estimate the proportion of aircraft fuel consumption attributable to an individual passenger and the associated CO₂ emissions.

The change in methodology has resulted in revised air travel emissions for 2023-2025. While the recalculation has reduced reported air travel emissions, the impact of the methodological change represents approximately 2.3%, 1.6% and 1.9% of EPA's total reported carbon emissions in 2023, 2024 and 2025, respectively. These changes reflect the change in calculation methodology from DEFRA to

ICAO and do not represent reductions arising from changes in EPA's air travel activity. The reported figures for years 2023, 2024 and 2025 have been recalculated using the ICAO methodology to ensure a consistent basis for year-on-year comparison.

The revised figures have been incorporated into the annual emissions totals presented in this report. Restating the historical figures using a consistent methodology improves comparability across reporting years and ensures that subsequent changes in EPA's reported air travel emissions can be assessed against a consistent baseline.

4.3.3.2 Employee Commuting (car, rail, bus, motorcycle)

This category includes all commuting activities carried out by EPA staff in 2025 and covers travelling by all modes of transport from home to their normal place of work. Emissions arising from travel by private car, bus, and train were included. Information on walking and cycling was also gathered.

Data on commuting patterns were obtained via an online survey which was rolled out to all EPA staff in March 2025. The Survey asked the respondents about commuting patterns to and from work between January and December 2025. A summary of the survey questions is provided in Appendix B to this report.

Response rates for the 2025 survey and previously conducted surveys are presented below.

Table 10: EPA Employee commuting survey response rates

Year of Survey	2014	2019	2021	2022	2023	2024	2025
Total Number of FTE Staff ⁵	366	408	431	450	476	511	550
Total number of survey respondents	312	272	177	308	313	369	370
Response Rate	85.25%	67%	41%	68%	66%	72%	70%

In line with GHG Protocol guidance, the responses from the survey were a sample of the total employee population, and therefore the data were factored up to provide a figure representative of the whole EPA. Emissions were calculated for the responses received in the reporting year. This represented 70% (response rate) of the total EPA commuting emissions. The remaining 30% was factored by calculation and the use of an intermodal figure⁶.

Intermodal employee commuting for the reporting year and the base period were based on the extrapolation rates presented in Table 11.

Table 11: Extrapolation rates

Year	2016	2017	2018	2019	2021	2022	2023	2024	2025
Total Number of FTE Staff	384	392	400	408	431	450	476	511	550
Total number of survey respondents	312	312	272	272	177	308	313	369	384
Response Rate	81%	80%	68%	67%	41%	68%	66%	72%	70%
<i>Basis for Extrapolation Calculation</i>	19%	20%	32%	33%	59%	32%	34%	28%	30%

⁵ An FTE is a standard unit used to measure the workforce in a way that accounts for differences in working hours. Rather than counting the number of employees, FTEs reflect the total number of hours worked, making it possible to compare staff levels more accurately, regardless of whether they work full-time or part-time (European Commission, 2025).

⁶ The total carbon contribution of the represented response rate was used as the basis of the extrapolation calculation rather than the carbon contribution of individual modes of transport.

Annual employee commuting data has been recalculated as described above from the 2016-2018 baseline period to 2025 to provide a comparable like-for-like benchmark and is presented graphically below in Figure 15.

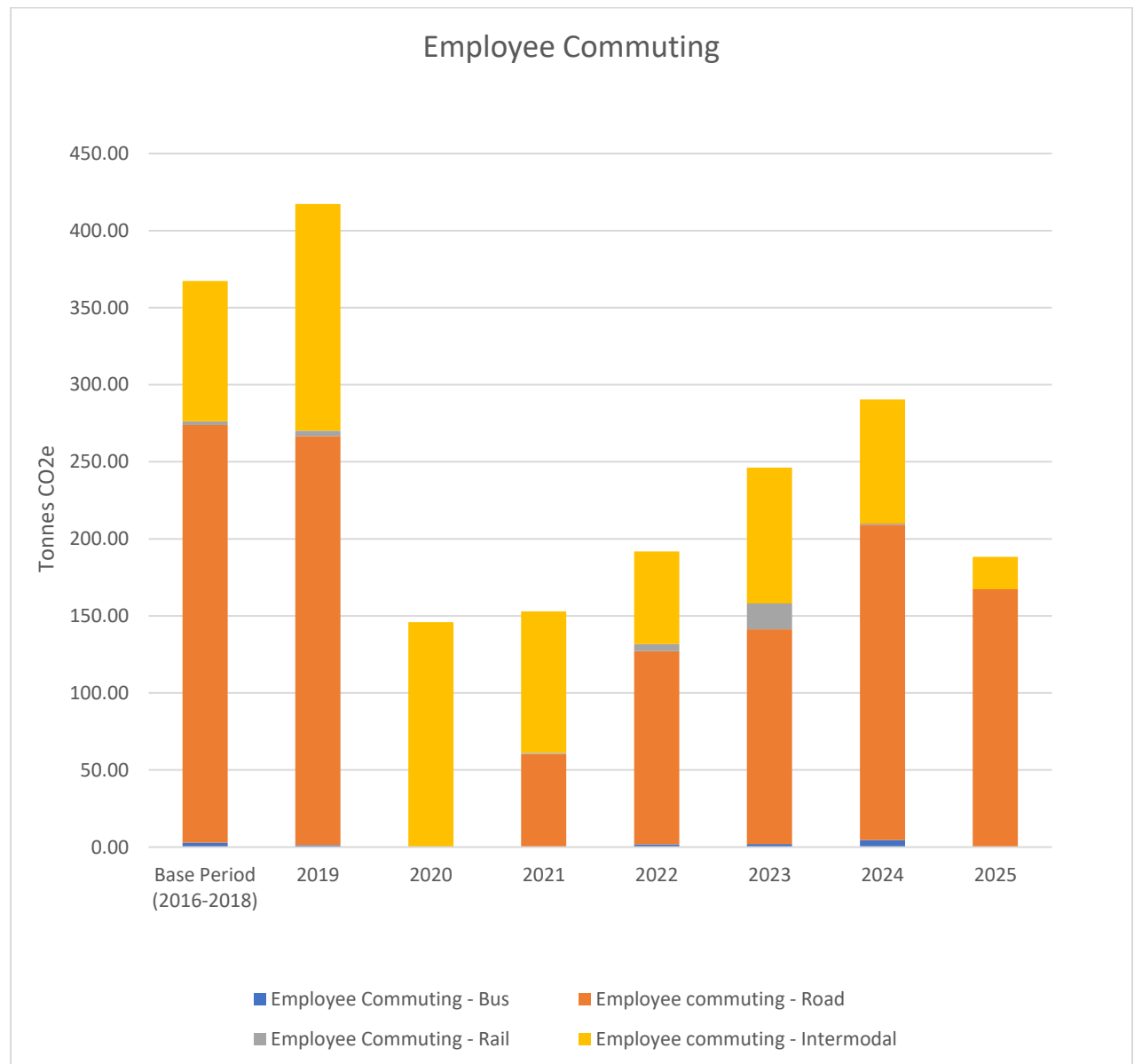


Figure 15: Employee commuting patterns 2016 - 2025

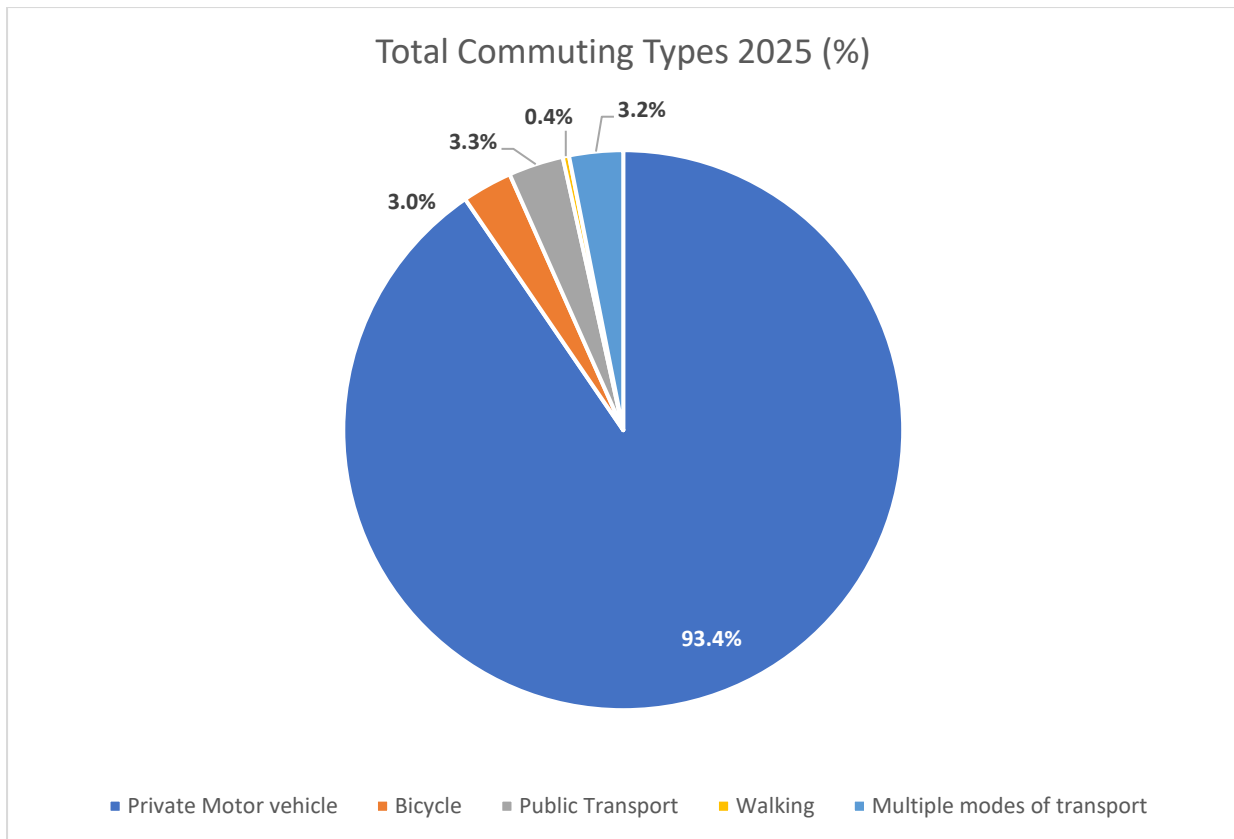


Figure 16: Commuter survey – total commuting types

Similar to previous years, commuting patterns in 2025 indicated a heavy reliance on private vehicles to get to and from designated places of work. This is to be expected given the locations of many of the EPA offices. Despite this, in terms of emissions, the average reported distance travelled by employees in their daily commute was 53km per day.

Overall carbon emissions generated by employee commuting fell by 101.76 tCO₂e between 2024 and 2025, representing a 35% reduction in emissions. As shown in Figure 17, total kilometres travelled by employees remain substantially below the Base Period average, while kilometres travelled by electric vehicles have increased significantly from 64,634 km in 2024 to 138,391 km in 2025. The reduction in emissions is therefore attributable to both lower overall road vehicle commuting activity compared with the Base Period and reduced emissions intensity per kilometre due to increased EV use.

Increased public transport use has also contributed to the overall reduction in employee commuting emissions by shifting a greater proportion of commuting activity towards lower-emission modes. Although commuting kilometres increased marginally in 2025 compared with 2024, indicating increased office presence and commuting activity year-on-year, total commuting activity remains below Base Period levels and emissions have continued to reduce, reflecting a shift towards lower-carbon commuting practices.

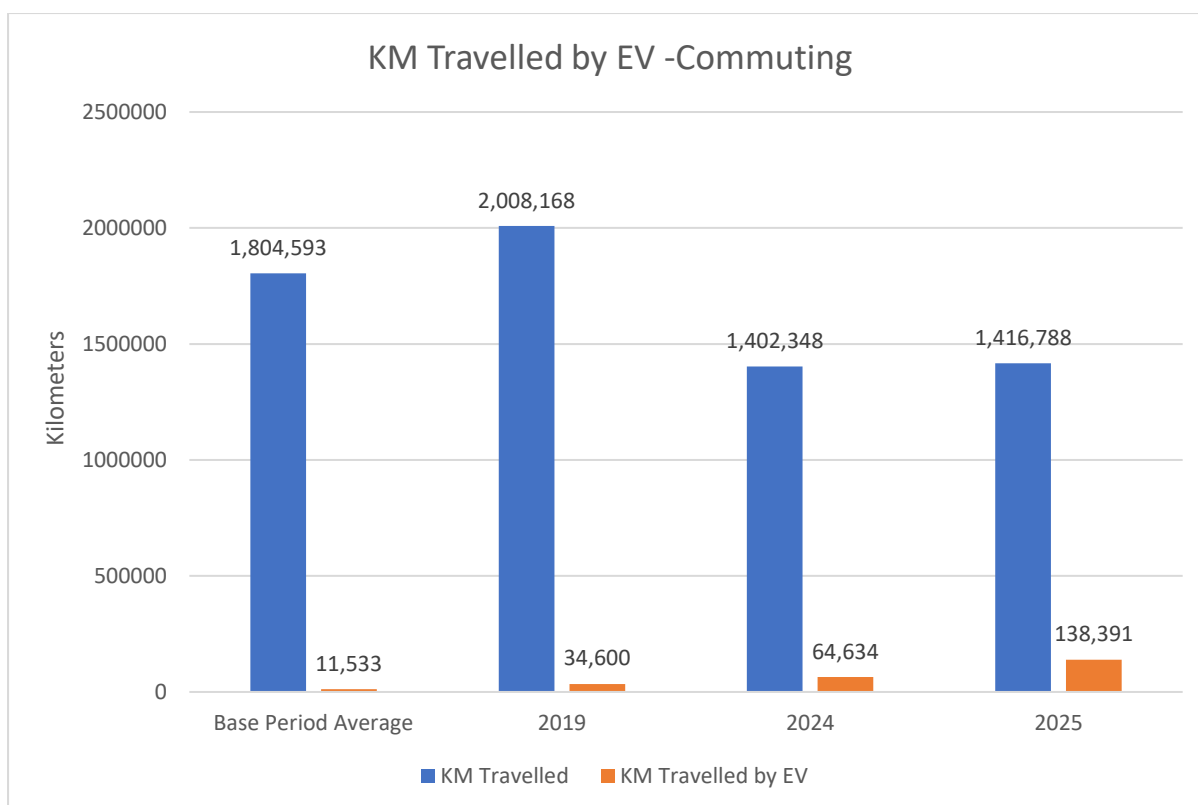


Figure 17: Employee Commuting Trends - Private Road Vehicle

4.3.3.3 Waste Generated in operations

Waste treatment in facilities owned or operated by third-party contractors is included in Scope 3. Treatment of waste generated is categorised in the GHG protocol as an upstream Scope 3 category as the services are purchased by the EPA under contract. Waste treatment includes disposal at landfill, recovery for recycling, energy recovery, and composting. The EPA's Scope 3 emissions from waste generated in operations is derived from the Scope 1 and Scope 2 emissions of the solid waste management companies who are contracted to accept and treat the waste collected from the EPA.

For the purposes of the Carbon Report, only non-hazardous solid wastes are included in Scope 3. Waste types included mixed municipal waste from offices and laboratories, non-hazardous mixed dry recyclables, and food waste from canteens.

The EPA use a waste-type-specific method of emission calculation for the 2025 Carbon Report and have applied this to waste streams where standard recognised emission factors were readily available (refer to Appendix A to this report for emission factors). Emissions due to waste have increased slightly by 0.06tCO₂e since 2024, due to the 'hot-desking' rollout and the resulting move to digitisation,

The EPA generates some hazardous wastes from laboratories and general waste electrical materials at EPA locations; however, the quantities are not sufficient to justify the level of effort in calculating the total associated carbon emissions nor were there any appropriate emissions factors available for use.

Additionally, emissions associated from transportation of waste in waste collection vehicles operated by the waste contractor are not included in the emissions calculation for waste generated in 2025.

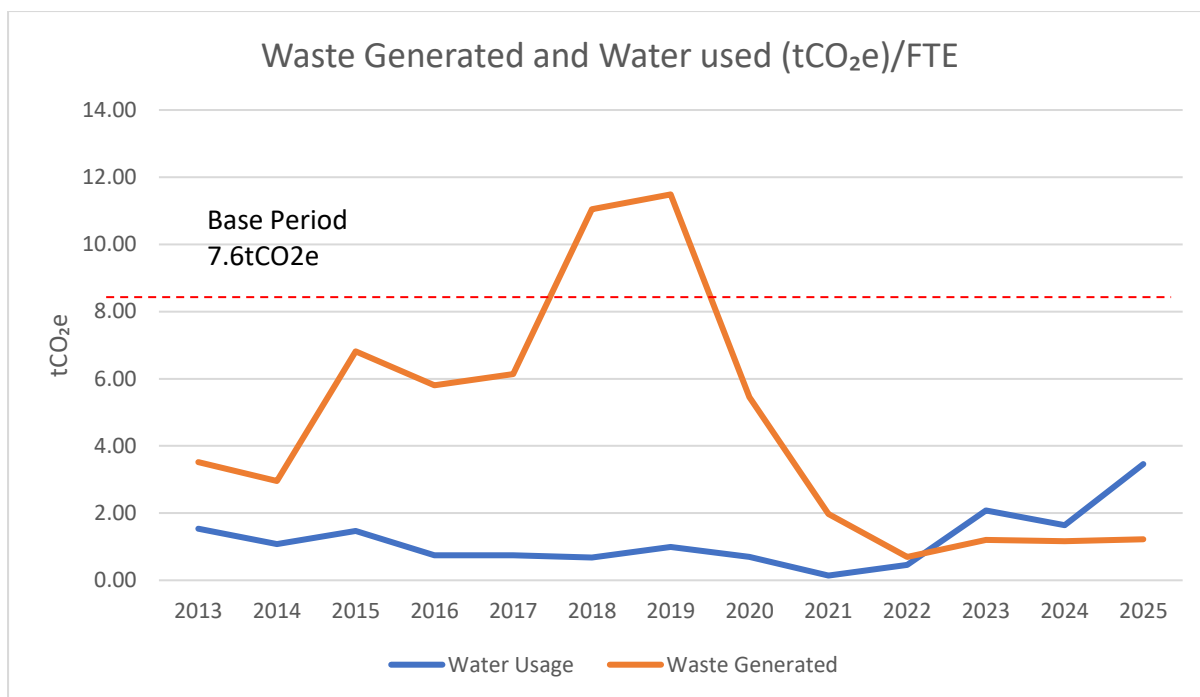


Figure 18: Waste and Water trends (tCO₂e)

4.3.3.4 Purchased Goods and Services - Water Usage

Water usage is currently the only EPA activity included from Purchased Goods and Services. Water consumption by the EPA is mainly for domestic and laboratory analytical purposes. Continuous monitoring of water usage is the most useful way to detect leaks or anomalies.

The emissions associated with water usage are insignificant in comparison to the other Scope 3 activities; however, water is a precious resource, and the EPA are committed to ensure that water conservation and consumption is tracked across all locations.

Significant progress on water management has been made in the EPA over the last ten years. Meter reading/OPW metered readings are in place at all EPA locations. Rainwater harvesting is used in Wexford for toilet flushing and topping up of the firefighting pond. Drinking water filtration systems have been installed on mains water for drinking, preventing the generation of plastic bottles for drinking water. Water conservation projects have been rolled out in Dublin, Wexford, and Kilkenny where reduced flush cisterns, tap restrictors and waterless urinals have been installed.

Emissions associated with water usage in 2025 (3.46 tCO₂e) increased by 111% in comparison to the 2024 emissions, alongside representing a considerable increase (378%) when compared to the Base Period emissions. This can be attributed to a significant leak identified in Wexford which has since been isolated and is currently undergoing a robust full pipeline repair.

4.4 Base Period (2016-2018) Emissions Profile

The chosen base period is an average of total emissions from 2016, 2017 and 2018 inclusive. See Figure 19 which shows the total emissions for 2019 - 2025 in comparison to the base period average. These years were selected as a representative benchmark from which to compare our carbon emissions to. Total emissions in 2025 were lower than in 2024 and 46.6% lower than the base period average (975.35 tCO₂e compared with 1,826.84 tCO₂e). This represents a reduction of 851.49 tCO₂e relative to the base period and reflects continued progress in reducing the EPA's carbon footprint. This is a positive

outcome, particularly in the context of growing staff numbers. The EPA remains committed to identifying and implementing further opportunities to reduce carbon emissions across all aspects of its operations.

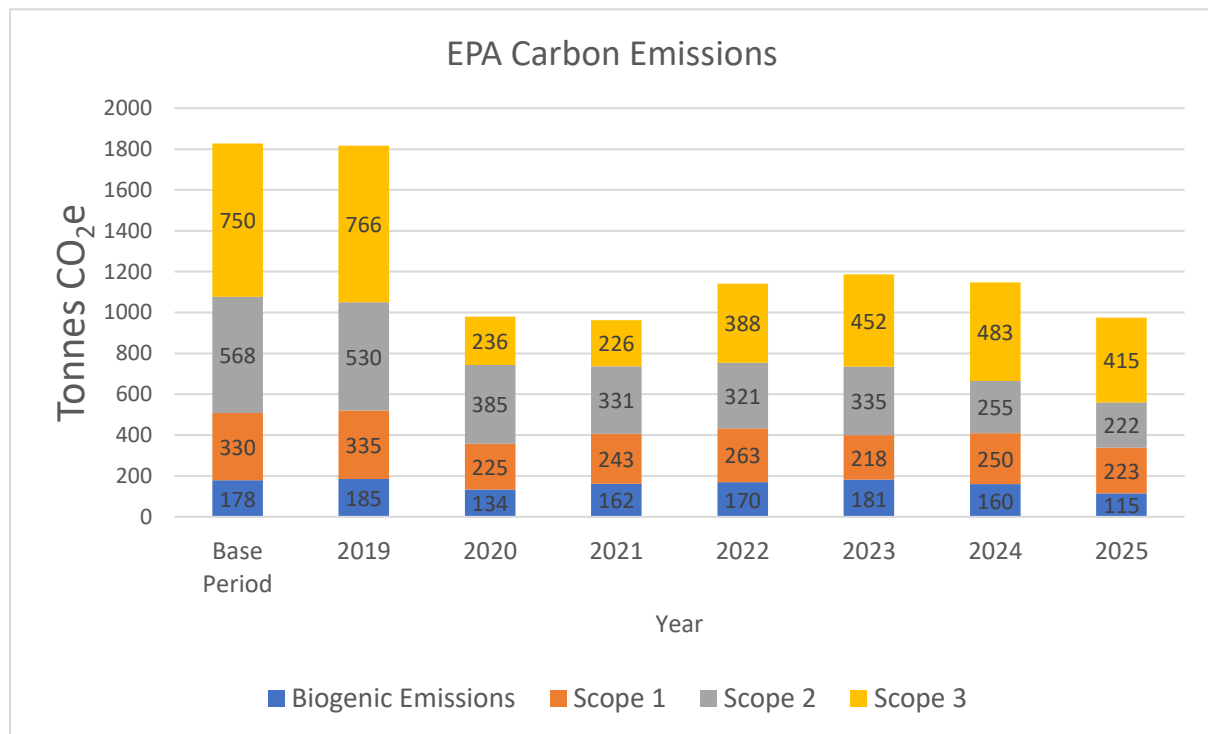


Figure 19: Total Emissions 2019-2025 by Scope (tCO_{2e})

Figure 20 below provides an indicative trendline for carbon emissions since the 2016–2018 base period. The downward trend in emissions year on year remains a positive indicator of our continued commitment to carbon reduction.

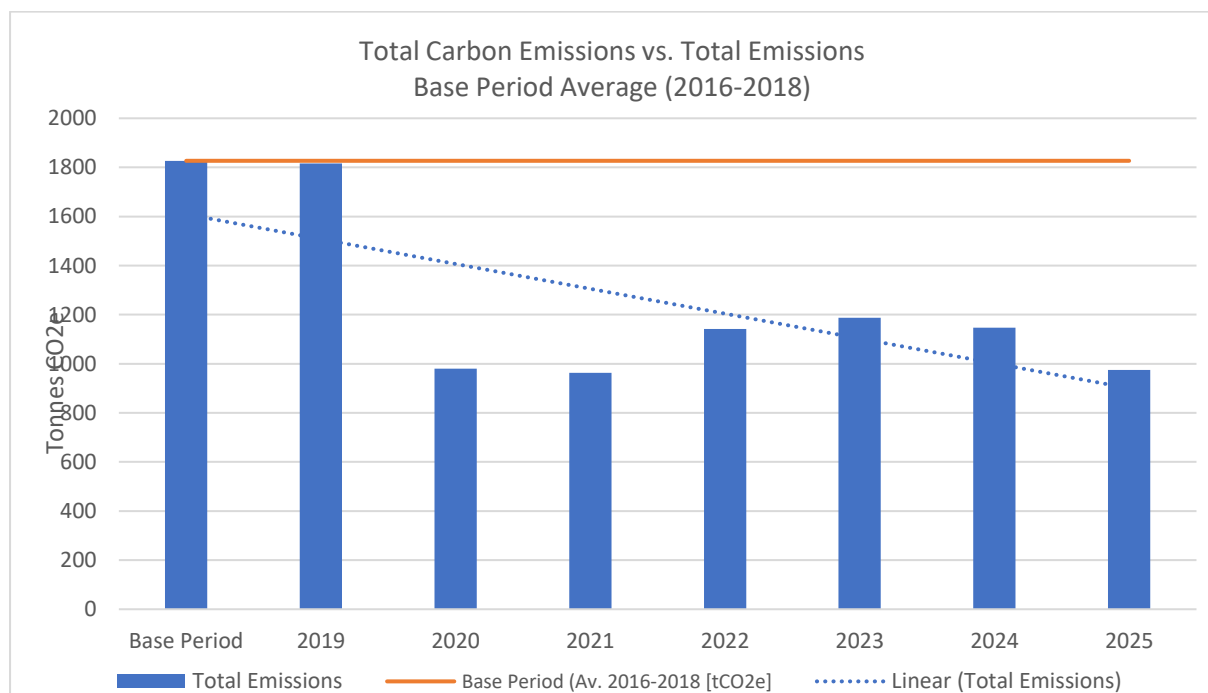


Figure 20: Total Carbon Emissions per year tracked against Base Period average (tCO_{2e})

4.5 Exclusions

The Scope 3 activities detailed in Table 12 have been excluded from the EPA Carbon Report for 2025. The EPA's ambition is to add activities that have a material impact on emissions as soon as the data becomes readily available. Consequently, Scope 3 inclusions will need to be periodically reviewed using the materiality matrix tool.

Table 12: Scope 3 Exclusions Carbon Report 2025

Scope 3 (Indirect) emissions	EPA Activity
Purchased goods and services (downstream)	Offsite Storage of EPA Files, Outsourced contractor services – legal, consultancy, maintenance, IT, Security, monitoring, Events management, Courier Services, Landscaping,
Fuel and Energy related activities (not included in scope 1 or scope 2) (downstream)	Other fuels - sampling activities, pumps boats,
Use of sold products (downstream)	Use of product distributed during EPA Events
Upstream Fuel and Energy related activities (not included in scope 1 or scope 2)	Fuel and Energy used in upstream activities (e.g. fuel/energy used in power generation)
Purchased goods and services (Upstream)	Laboratory supplies, Stationary, Paper, Ink, IT Services, IT equipment, Construction materials, Outsourced Contractor services - Construction Facilities fit out (maintenance, carpets, painting, lighting) Provision of Clean Water
Upstream capital goods including vehicles, plant, buildings, and equipment	Laboratory Equipment (machines), Vehicles and Plant, Furniture
Upstream transportation and distribution	Fuel used in the transport of Purchased Goods and Services
Upstream waste generation	Waste generated in the manufacture/supply of Purchased Goods and Services

5 GHG REDUCTION INITIATIVES AND PERFORMANCE TRACKING

We have identified opportunities to demonstrate leadership as a public sector climate-conscious organisation. Making public commitments and taking action to reduce carbon emissions is an ongoing priority for the EPA. We are also committed to staff engagement and participation in the climate conversation through facilitating a collective understanding of the EPA's own carbon emissions. This will enable better understanding for staff and wider stakeholders of the issues involved and allow individual ownership of CO₂ emissions reduction efforts.

5.1 Reduction Initiatives Summary 2025

Ireland's Climate Action Plan to 2030 sets the direction for the EPA's ongoing decarbonisation journey. Building on the progress already made, the Agency is moving from identifying opportunities to embedding practical changes across its buildings, operations, and ways of working. Detailed energy audits have helped to shape a clear three-year rolling plan, ensuring that investment is focused where it can deliver the greatest benefits for energy efficiency, emission reduction, and long-term resilience. This is now being translated into action through continued improvements to building performance, including solar PV, LED lighting, Building Management System upgrades, more efficient heating and hot water solutions, and design work for fabric and heating upgrades at key locations such as Cork, Castlebar and Kilkenny.

At the same time, the EPA is widening its focus beyond energy use alone, recognising that meaningful climate action depends on how people travel, how resources are used, how data is managed and how staff are engaged. Measures such as commuter surveys, smarter travel actions, water audits, rainwater harvesting repairs, waste reduction initiatives, biodiversity projects, green procurement, sustainable IT and stronger environmental management systems all contribute to a more coordinated and mature approach to sustainability. Staff engagement remains central to this progress, with the continued commitment and support of our internal Green Teams helping to embed sustainable practices across the organisation and advance the EPA's emissions-reduction objectives. Priorities continue to be guided by available budgets, life-cycle cost, predicted carbon savings, energy efficiency gains, business continuity, and compliance requirements. Through this joined-up programme, using ISO14001 as the framework, the EPA remains committed to improving building energy performance beyond 50% and reducing greenhouse gas emissions by 51% by 2030, supporting the Public Sector Climate Action Mandate, and bringing buildings to a minimum Non-Domestic Building Energy Rating of A or B where feasible.

5.2 Public Sector Statutory Performance Tracking obligations

The Climate Action Mandate sets an energy-related GHG emissions and a fossil fuel reduction target of 51% by 2030, respectively, for public bodies.

In 2025, EPA fossil fuel GHG emissions were 30.5% below the baseline of 315,689 kgCO₂e, mainly from transport (fleet) and heating of buildings. The EPA will continue to actively identify and implement additional reduction measures to accelerate fossil fuel emissions reductions and support the achievement of the 2030 target.

Figure 21 details the current trajectory towards the 2030 Fossil Fuel CO₂ Target.

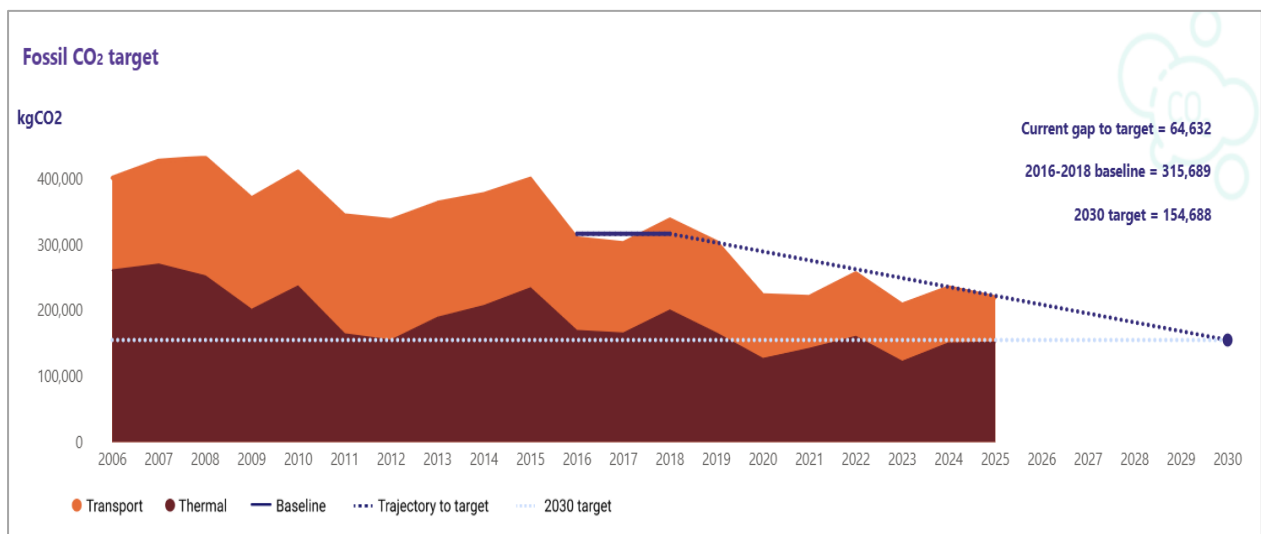


Figure 21: Fossil Fuel CO₂ 2006-2025 kWh/m²

The Climate Action Plan, 2025, also requires public bodies to reduce energy-related GHG emissions by 51% in 2030. It is envisaged that we are on track to meet this GHG Emission reduction with planned projects and staff engagement.

We have surpassed the energy efficiency target with a reduction in our energy demand of 63% at the end of 2025 (Note: baseline figure for energy efficiency is 2006-2008).

Figure 22 details the updated EPA Energy Performance Indicator profile 2006-2025.

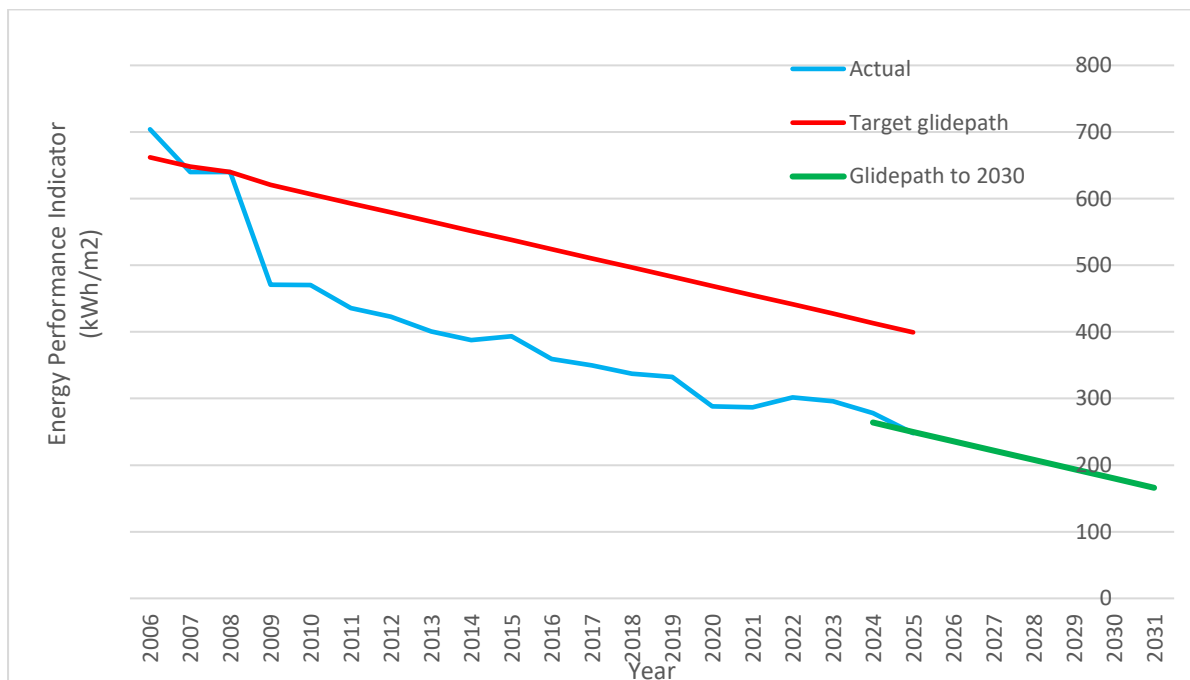


Figure 22: EPA Energy Performance Indicator 2006-2025 kWh/m²

6 NEXT STEPS

We have made significant progress in 2025 in evaluating and calculating the GHG emissions associated with our activities. The commitment to obtaining accurate and meaningful carbon data is evident in the quality of empirical data collected and used as the basis for this report. To improve the accuracy of carbon reporting in the future, there are a number of points to consider which are set out below.

6.1 Improvement plans for Scope 3 data capture.

6.1.1 [Category 1 – Purchase goods and services](#)

As outlined in Section 3.2, the materiality matrix was developed in 2021 to assist with the screening process for future inclusions into Scope 3. Plans are in place to review this matrix to ensure that any potential activities from this category can be captured and included in future carbon emission reports.

6.1.2 [Category 5 – Waste](#)

The waste category does not include hazardous waste, nor does it include transport emissions from waste collection vehicles travelling from EPA locations to the various waste treatment destinations. All waste streams and activities associated with waste collection will be included in future reports once data is available.

6.1.3 [Category 6 – Business travel](#)

Business travel data capture is facilitated through expense reports in the EPA's Core system and, once available, the carbon emissions can be calculated via the Carbon accounting software platform.

A complete review of all employee vehicles used for mileage expense claims will be undertaken to facilitate the improved accuracy of the Carbon emissions generated for various VRT bands assigned.

6.1.4 [Category 7 – Commuting](#)

The response rate to the 2025 employee commuting survey was 70%. The 2025 survey format was revised with more targeted questions to streamline the data collation and extrapolation process, providing more comprehensive and accurate data. The commuter survey will follow a similar format in 2026.

7 CONCLUSION

This Carbon Report presents the EPA's total calculated carbon emissions arising from Scope 1, Scope 2 and Scope 3 activities of the EPA in 2025. The methods used for creating the Base Period carbon data have also been detailed.

The average Base Period emissions for 2016-2018 are 1,827 tCO₂e. The EPA's GHG emissions in 2025 were 47% below that figure at 975.35 tCO₂e.

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Appendix A

Emission Factors

Scope	Activity Name	Activity Input	Emission Type	Publisher	Publication Title	Date Emission Factor Published	Published Emission Factor	CO2e Units
Biogenic Emissions	Stationary Combustion	Bio-LPG	Biofuel CO ₂	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.232236	kg CO2e/kWh
		Wood Chips	CO ₂	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.35	kg CO2e /kWh
Scope 1	Stationary Combustion	Bio LPG	CO ₂ e	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.000322	kg CO2e/kWh
		LPG	CO ₂	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	08 Jul 2024	0.229284	kg CO2e/kWh
		Kerosene	CO ₂	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	0.257	kg CO2e /kWh
		Natural Gas	CO ₂	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	183.97737	g CO2e /kWh
		Wood-Chip	CO ₂ e	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.01132	kg CO2e/kWh
	Mobile Combustion - EPA Owned Fleet	Diesel	CO ₂	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	2.683306	kg CO2e /L
		Petrol	CO ₂	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	2.310723	kg CO2e /L
Scope 2	Electricity	Electricity	CO ₂	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.7).	19 Jun 2026	197.803384	g CO2e /kWh

Scope 3	Air Business Travel	Origin and destination airports, number of passenger journeys, and cabin class where available	Route-specific passenger CO ₂ emissions	International Civil Aviation Organization (ICAO)	ICAO Carbon Emissions Calculator / ICAO Carbon Emissions Calculator Methodology.	Aug 2024	Route-specific output generated using ICAO calculator; no single static factor published	kg CO ₂ /passenger journey, converted to tCO ₂ e
	Public Transport - Business Travel	Bus - Coach	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.02668	kg/pkm
			CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00001	kg/pkm
		Regular taxi	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.14742	kg/pkm
			CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.000003	kg/pkm
			N20	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00119	kg/pkm
		Tram	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.040214	kg/pkm
			CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00017	kg/pkm
			N20	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.000227	kg/pkm
		Light Rail	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.02832	kg/pkm
			CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00012	kg/pkm
			N20	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00016	kg/pkm
		National Rail	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.0351	kg/pkm

			CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.000533	kg/pkm
			N2O	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.001865	kg/pkm
	Business Travel - Employee Mileage	Petrol Car, 0.9-1.2 Litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.14	kg/vkm
		Petrol Car, 1.21-1.5 Litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.155	kg/vkm
		Petrol Car, 1.51-1.7 Litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.17	kg/vkm
		Petrol Car, 1.71-1.9 Litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.19	kg/vkm
		Petrol Car, >1.9 Litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.225	kg/vkm
		Diesel Car, 1.2-1.5 litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.14	kg/vkm
		Diesel Car, 1.71-1.9 litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.17	kg/vkm
		Diesel Car, >1.9 litre engine	CO2	SEAI	Sustainable Energy Authority of Ireland	13/06/2008	0.19	kg/vkm

	Business Travel - Mile- age	VRT Band A0 zero grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0	kg CO ₂ e /vkm
		VRT Band A1 1-80 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.08	kg CO ₂ e /vkm
		VRT Band A2 81- 100 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.1	kg CO ₂ e /vkm
		VRT Band A3 101- 110 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.11	kg CO ₂ e /vkm
		VRT Band A4 111- 120 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.12	kg CO ₂ e /vkm
		VRT Band B1 121- 130 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.13	kg CO ₂ e /vkm
		VRT Band B2 131- 140 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.14	kg CO ₂ e /vkm
		VRT Band C 141- 155	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.155	kg CO ₂ e /vkm

		grams CO2/km						
		VRT Band D 151-170 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.17	kg CO ₂ e /vkm
		VRT Band E 171-190 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.19	kg CO ₂ e /vkm
		VRT Band G more than 225 grams CO2/km	CO2	SEAI	Sustainable Energy Authority Ireland	13/06/2008	0.26	kg CO ₂ e /vkm
	Electricity	Electricity	T&D CO2	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	24.902083	g CO ₂ e /kWh
	Employee Commuting - Bus	Bus - Coach	CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.02668	kg/pkm
			CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00001	kg/pkm
			N2O	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00048	kg/pkm
	Employee commuting - Intermodal	CO2 equivalent	CO2e	IPCC	IPCC, 2013: Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change.	30 Sep 2013	1	mt CO ₂ e /mt
	Employee commuting - Road	Diesel	CO2	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	2.682652	kg CO ₂ e /L
		E10 Ethanol/Gasoline	CO2	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	2.120054	kg CO ₂ e /L
		Electricity	CO2	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	0.3246	kg CO ₂ e /kWh
		Petrol	CO2	SEAI	Workbook of Energy conversion and emission factors for publication on SEAI website (v1.3).	31 May 2024	2.355616	kg CO ₂ e /L

	Employee Commuting - Train	National rail	CH4	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.0351	g CO ₂ e /pkm
			CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00008	g CO ₂ e /pkm
			N2O	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.00028	g CO ₂ e /pkm
	Waste	Mixed municipal waste - Energy Recovery - Com-bustion	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	6.41061	kg CO ₂ e /mt
		Mixed municipal waste - Recycling - Open Loop	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	6.41061	kg CO ₂ e /mt
		Organic Waste: Food and Drink Waste – Compost-ing	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	8.88386	kg CO ₂ e /mt
		Paper and board: Board (Av. board: 78% cor-rugate,	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	6.41061	kg CO ₂ e /mt

		22% car- tonboard) - Recy- cling - Closed loop						
		Paper and board: Paper - Recycling - Closed loop	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	6.41061	kg CO ₂ e /mt
	Water Usage	Water Supply	CO2	DEFRA/DECC	2024 UK Government GHG Conversion Factors for Company Reporting	08 Jul 2024	0.15311	kg CO ₂ e /cu. m

Appendix B

Commuter Survey 2025



EPA Employee Commuting Survey 2025

We are gathering information to calculate the carbon footprint associated with your commute to and from the office in 2025. This information will be used in the calculation of the EPA's total carbon emissions for 2025.

The survey will take approximately 5 minutes to complete.

We have set up a helpdesk for staff that have difficulties in estimating information when using multiple modes of transport: commutersurveyhelpdesk@epa.ie

Please have the following items to hand to complete this survey :

1. Your Employee Identification number for the Core System (Located in Core on the top left corner under your profile picture)
2. Your Vehicle Registration Number (if your vehicle is pre-2008 you will also require the engine size and fuel type).
2. If your car or location changed in 2025, please use the car or location mostly used during 2025
3. Google Maps – www.google.com/maps (to calculate the distance of your commute)

Section 1

Employee Details

1. Please enter your Employee ID number (e.g. 0207). Your ID number can be located on the Core system at log in (top left hand corner under your profile pic) *

We require this number to calculate the number of commuting days in 2025 without identification of individuals.

The value must be a number

2. Were you working for the EPA in 2025? *

☐ Yes

☐ No

3. Please select your designated EPA Location in 2025 *

- ☐ Castlebar (including Athlone)
- ☐ Clonskeagh Square, Dublin
- ☐ Cork
- ☐ Kilkenny
- ☐ Monaghan
- ☐ Richview, Dublin
- ☐ Johnstown Castle, Wexford

4. What office were you assigned to in 2025? *

- ☐ ODG
- ☐ OCCS
- ☐ OEA
- ☐ OEE
- ☐ OES
- ☐ ORM
- ☐ CCAC

Section 2

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Total Daily Commute in 2025

5. What is your total daily commute in kilometres? This refers only to your commute from home to work to home - not site inspections or other business travel.
Note: Multiply your one-way daily commute by 2 to get total KM travelled each day. *

The value must be a number

Section 3

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How did you commute to work in 2025?

6. Please select the commuting pattern that applies to you: *

- ☐ I used a single mode of transport in my daily commute (i.e., car only)
- ☐ I used multiple modes of transport in my daily commute (i.e., car and train)
- ☐ I used alternate modes of transport to commute to work on different days (i.e., car 2 days; bicycle 3 days)

Single Mode of Transport

7. Please select the mode of transport which you used in your daily commute in 2025 *

- ☐ Private road vehicle (car, motorcycle, etc)
- ☐ Walking
- ☐ Bicycle
- ☐ Bus
- ☐ Luas
- ☐ Dart
- ☐ National rail
- ☐ Other

Multiple Modes of Transport in Daily Commute

Please select either 'Yes' or 'No' for each of the following questions. If you answer 'Yes', you will be prompted to enter the total daily kilometres travelled by this mode of transport in 2025.

Calculation Instructions:

1. Identify the modes of transport you use each day. For example, if you drive to the train station, then take the train, then walk to your office, note all modes.
2. Calculate the round-trip distance for each mode. For example, if you drive 5km to the train station, take the train for 14km, and walk 1km to your office, your daily round-trip distances are:
 - Car: $5\text{km} \times 2 = 10\text{km}$
 - Train: $14\text{km} \times 2 = 28\text{km}$
 - Walk: $1\text{km} \times 2 = 2\text{km}$

We have set up a helpdesk for staff, that have difficulties in estimating information when using multiple modes of transport: commutersurveyhelpdesk@epa.ie

8. Did you commute to work by private road vehicle (car, motorcycle, etc)? *

- ☐ Yes
- ☐ No

9. How many kilometres did you travel by private road vehicle in your daily commute? *

The value must be a number

10. Did you commute to work by walking? *

☐ Yes

☐ No

11. How many kilometres did you travel by walking in your daily commute? *

The value must be a number

12. Did you commute to work by bicycle? *

☐ Yes

☐ No

13. How many kilometres did you travel by bicycle in your daily commute? *

The value must be a number

14. Did you commute to work by bus? *

☐ Yes

☐ No

15. How many kilometres did you travel by bus in your daily commute? *

The value must be a number

16. Did you commute to work by Luas? *

☐ Yes

☐ No

17. How many kilometres did you travel by Luas in your daily commute? *

The value must be a number

18. Did you commute to work by Dart? *

☐ Yes

☐ No

19. How many kilometres did you travel by Dart in your daily commute? *

The value must be a number

20. Did you commute to work by national rail? *

- ☐ Yes
- ☐ No

21. How many kilometres did you travel by national rail in your daily commute? *

The value must be a number

22. Did you commute to work by other modes of transport not listed above? *

- ☐ Yes
- ☐ No

23. Please list the other modes of transport used *

Enter your answer

24. How many kilometres did you travel by other modes of transport in your daily commute? *

The value must be a number

Section 6

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Alternate Modes of Transport

Please select either 'Yes' or 'No' for each of the following questions. If you answer 'Yes', you will be prompted to enter the percentage of total daily commutes travelled by this mode of transport in 2025. For example, if you commute by car on some days and by bike on other days, you will need to estimate the percentage of daily commutes travelled by each mode (i.e., 60% of all commutes were by bike, and 40% were by car).

We have set up a helpdesk for staff, that have difficulties in estimating information when using multiple modes of transport: commutersurveyhelpdesk@epa.ie

25. Did you commute to work by private road vehicle (i.e., car, motorcycle)? *

- ☐ Yes
- ☐ No

26. What percentage of total daily commutes were travelled by private road vehicle? *

The value must be a number

27. Did you travel to work by walking? *

- ☐ Yes
- ☐ No

28. What percentage of total daily commutes were travelled by walking? *

The value must be a number

29. Did you travel to work by bicycle? *

- ☐ Yes
- ☐ No

30. What percentage of total daily commutes were travelled by bicycle? *

The value must be a number

31. Did you travel to work by bus? *

- ☐ Yes
- ☐ No

32. What percentage of total daily commutes were travelled by bus? *

The value must be a number

33. Did you travel to work by Luas? *

- ☐ Yes
- ☐ No

34. What percentage of total daily commutes were travelled by Luas? *

The value must be a number

35. Did you travel to work by Dart? *

- ☐ Yes
- ☐ No

36. What percentage of total daily commutes were travelled by Dart? *

The value must be a number

37. Did you travel to work by national rail? *

- ☐ Yes
- ☐ No

38. What percentage of total daily commutes were travelled by national rail? *

The value must be a number

39. Did you commute to work by other modes of transport not listed above? *

☐ Yes

☐ No

40. Please list the other modes of transport used *

Enter your answer

41. What percentage of total daily commutes were travelled by 'other' modes of transport? *

The value must be a number

Section 7

VRT Bands

For cars sold since 2008, you can find your VRT band and associated CO2 emissions here (click on 'Motor Tax Rates' on the right side of the screen):

<https://www.motortax.ie/OMT/motortaxreg.do>

If you do not travel by car, please select 'I don't use a car to commute' from the dropdown list.

42. Please select your VRT band from the drop down list below **Note:** Electric car owners/users will need to select a VRT band here also:

- ☐ I don't use a car to commute
- ☐ 0-0 gr/km CO2
- ☐ 1-50 gr/km CO2
- ☐ 51-80 gr/km CO2
- ☐ 81-90 gr/km CO2
- ☐ 91-100 gr/km CO2
- ☐ 101-110 gr/km CO2
- ☐ 111-120 gr/km CO2
- ☐ 121-130 gr/km CO2
- ☐ 131-140 gr/km CO2
- ☐ 141-150 gr/km CO2
- ☐ 151-160 gr/km CO2
- ☐ 161-170 gr/km CO2
- ☐ 171-190 gr/km CO2
- ☐ 191-200 gr/km CO2
- ☐ 201-225 gr/km CO2
- ☐ 226-999 gr/km CO2
- ☐ It's not in these bands, its pre-2008 (go to next question)

43. If you don't have a VRT band, what is the engine size of your vehicle?

- ☐ I don't use a car to commute
- ☐ Electric passenger Car
- ☐ Petrol Car <0.9
- ☐ Petrol Car 0.9-1.2l
- ☐ Petrol Car 1.2l-1.5l
- ☐ Petrol Car 1.5l-1.7l
- ☐ Petrol Car 1.7l-1.9l
- ☐ Petrol Car >1.9l
- ☐ Petrol Car >3.0
- ☐ Diesel Car 1.2-1.5l
- ☐ Diesel Car 1.5l-1.7l
- ☐ Diesel Car 1.7l-1.9l
- ☐ Diesel Car >1.9l
- ☐ Small Motorbike, up to 125cc
- ☐ Medium Motorbike, 125cc to 500cc
- ☐ Large Motorbike, over 500cc

Section 8

You have reached the end of this survey

44. Thank you for your time. If you would like to provide us with feedback on the survey, please do so in the box below:

Enter your answer

Appendix C

Emissions Inventory Report

GHG Protocol Emissions Inventory Report	
	
Company:	EPA
Scope:	1, 2, 3, Biogenic Emissions, Outside of Scopes
Source Categories:	Purchased and Used Electricity, Stationary Combustion, Mobile Combustion - Owned Fleet, Employee Business Travel, Employee Commuting, Water, Waste, Electricity Generation
Activity Types:	Stationary Fuel Use, Purchased & Used Electricity, Road Transport, Rail Transport, Water Transport, Air Transport, Water, Waste, Electricity Generation, Intermodal Travel
Organisation Level:	Castlebar, Cork, Dublin, Kilkenny, Wexford (Headquarters), Monaghan
Period:	01/01/2025 - 31/12/2025
Report Create Date:	12/08/2026

GHG Emissions disaggregated by Scope			
Scope Name	tonne	tonne Location Based	tonne Market Based
Biogenic Emissions	115	0.00	0.00
Scope 1	223.5	0.00	0.00
Scope 2		222.21	430.68
Scope 3	415.02	0.00	0.00

GHG Emission Categories by Scope			
Scope	Biomass	CO2	Unspecified GHGs
Biogenic Emissions	115		
Scope 1		223.5	
Scope 2			
Location based		222.21	
Market based		430.68	
Scope 3		54.76	360.26

CO2 Emissions from Biogenic combustion (Biomass) in tonnes CO2

Carbon Offsets Purchased in tonnes CO2

Carbon Captured and Stored in tonnes CO2

GHG Emissions Summary		
	tCO ₂ e Location based	tCO ₂ e Market based
Gross Emissions (Scope 1, 2, 3)		
Scope 1	223.5	223.5
Scope 2	222.21	430.68
Scope 3	415.02	415.02
Climate Mitigation		

Net Emissions	860.73	1069.2
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Scope 1, 2, 3 Emissions disaggregated by Activity End Use		
Activity End Use	tCO₂e Location based	tCO₂e Market based
Business Travel	196.64	196.64
Employee Commuting	188.24	188.24
Facility Electricity Supply	221.21	430.68
Facility Heating	263.5	263.5
Facility Waste Disposal	1.22	1.22
Facility Water Supply	3.46	3.46
Not Specified	101.08	101.08

Scope 1 Emissions Breakdown

Scope 1 Emissions disaggregated by GHG Type	
GHG Type	Scope 1 tCO₂e
CO2e	223.5

Scope 1 Emissions disaggregated by Source Category	
Source Category	Scope 1 tCO₂e
Mobile Combustion - Owned Fleet	74.62
Stationary Combustion	148.87

Scope 1 Emissions disaggregated by Country/Region	
Country/Region	Scope 1 tCO ₂ e
Ireland	223.5

Scope 1 Emissions disaggregated by Facility	
Facility	Scope 1 tCO ₂ e
EPA Regional Inspectorate Dublin	82.09
EPA Regional Inspectorate Kilkenny	22.54
EPA Regional Inspectorate Monaghan	10.34
EPA Headquarters,	40.52
EPA Regional Inspectorate Castlebar	47.22
EPA Regional Inspectorate Cork	20.79

2 Emissions Breakdown

Scope 2 Emissions disaggregated by GHG Type		
GHG Type	Scope 2 tCO ₂ e Location based	Scope 2 tCO ₂ e Market based
Carbon Dioxide	222.21	430.68

Scope 2 Emissions disaggregated by Source Category		
Source Category	Scope 2 tCO ₂ e Location based	Scope 2 tCO ₂ e Market based
Purchased and Used Electricity	222.21	430.68

Scope 2 Emissions disaggregated by Country/Region		
Country/Region	Scope 2 tCO ₂ e Location based	Scope 2 tCO ₂ e Market based
Ireland	222.21	430.68

Scope 2 Emissions disaggregated by Facility		
Facility	Scope 2 tCO ₂ e Location based	Scope 2 tCO ₂ e Market based
EPA Regional Inspectorate Dublin	51.21	99.25
EPA Regional Inspectorate Kilkenny	18.76	36.36

EPA Regional Inspectorate Monaghan	21.21	41.11
ClonskeaghSq	43.17	83.67
EPA Headquarters,	75.35	146.04
EPA Regional Inspectorate Castlebar	8.06	15.61
EPA Regional Inspectorate Cork	4.45	8.63

Scope 3 Emissions Breakdown

Scope 3 Emissions disaggregated by GHG Type		
GHG Type	Scope 3 tCO ₂ e	
Carbon Dioxide	330.12	
CO ₂ e	54.76	

Scope 3 Emissions disaggregated by Source Category		
Source Category	Scope 3 tCO ₂ e	
Employee Business Travel	196.64	
Employee Commuting	188.24	
Purchased goods and services	3.46	
Waste	1.22	

Scope 3 Emissions disaggregated by Country/Region		
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Country/Region	Scope 3 tCO ₂ e
Ireland	415.02

Scope 3 Emissions disaggregated by Facility	
Facility	Scope 3 tonne CO ₂ e
Castlebar	43.62
Cork	72.42
Dublin	106.06
Kilkenny	28.48
Monaghan	14.21
Wexford (Headquarters)	151.21

Global Warming Potential	
Footprint Source	GWP Set
Mobile Combustion	IPCC Fifth Assessment Report (AR5)
Purchased Goods and Services (Category 1)	IPCC Fifth Assessment Report (AR5)
Stationary Combustion	IPCC Fifth Assessment Report (AR5)
Purchased Electricity - Facility	IPCC Fifth Assessment Report (AR5)
Electricity T&D Losses (Category 3)	IPCC Fifth Assessment Report (AR5)
Waste (Category 5)	IPCC Fifth Assessment Report (AR5)
Business Travel (Category 6)	IPCC Fifth Assessment Report (AR5)
Employee Commuting (Category 7)	IPCC Fourth Assessment Report (AR4), IPCC Fifth Assessment Report (AR5)