

BDO Sustainability Services

Innovative thinking for a sustainable future

Translating your ESG goals
into measurable progress



Contents

What we do & why	01
Our sustainability services	02
Meet our team	03
Experience you can rely on	04
About BDO	05
Our internal sustainability	06
Contact us	07

BDO recognises the way in which, over recent years, there has been a rapid evolution within the Sustainability and Environmental, Social and Governance (ESG) landscape. Our services are aligned to the needs of our clients and the emerging regulatory and commercial backdrop. Our priorities are to **create value, protect value and manage risk.**



What we do & why

Innovative thinking for a sustainable future

Organisations are under increasing pressure to navigate through their Environmental, Social and Governance (ESG) responsibility. The ESG landscape is complex with turbulent geopolitics and fast changing demands from regulators, customers, investors, lenders and insurers.

At BDO Ireland, we recognise that sustainability sits at the heart of business resilience and long-term value. By bringing together deep sustainability expertise and BDO's broad advisory capability, we can help clients translate their goals into measurable progress, strengthening competitiveness, managing risk and creating sustainable growth for the future.

We provide sustainability services across all ESG thematic to meet client needs—regulatory, customer and financial. Our services are turnkey suited to the maturity of an organisation on sustainability—early stage through advanced. We help businesses embed sustainability into core strategy, implement best practice, identify financing opportunities and meet reporting requirements.



BDO's recent Global Sustainability Services Survey found that EU companies with less than 1,000 employees want to continue CSRD reporting regardless of the Omnibus proposals because **they are focusing on sustainability to drive value creation.**

BDO Sustainability Global Report

83%

of respondents say that sustainability provides a competitive advantage.

– BDO Global Sustainability Survey

25%

of these companies have a mature sustainability programme.

85%

of European respondents have started to prepare for CSRD compliance.



Our sustainability services

Delivering services with impact



Strategic advisory

- Baseline ESG reviews and roadmaps
- Horizons scanning - policy, law, peers
- ESG governance advisory/refresh (for SLTs and boards).



Climate and environmental advisory

- Carbon footprint: GHG inventories
- Reduction targets – SBTi
- Climate transition plans
- Energy efficiency
- Carbon Border Adjustment Mechanism (CBAM)
- CDP reporting
 - Biodiversity footprint and targets
 - EMS (ISO14001).



Sustainable supply chains

- Supply chain due diligence
- Responsible sourcing systems
- Supplier mapping/risk assessment/engagement
- EU EDR (commodities EU imports)
- Circular economy/ resources/waste
- Sustainable products, Eco labels & Claims.
- Digital Product Passports.



Sustainable finance/markets

Advisory for:

- ESG in M&A
- SFDR V2 (funds), ESG ratings
- Finance: Grants/ transition/green
- Offsets: Carbon & BNG markets.

ESG assurance: loans/ bonds/finance.



ESG data & digital

- ESG digital – data/ tools advisory
- Digital implementation & software.



ESG third party assurance & readiness

- ESG assurance (ISAE 3410, ISAE 3000 and ISSA 5000)
- Reporting readiness (CSRD, IFRS).



Annual reporting

- Sustainability report advisory (IFRS, CSRD, EU Taxonomy, GRI)
- CSRD Wave 1 refresh & DMA
- CSRD Wave 2 preparedness
- CSRD sustainability statements
- VSME standard reports.

Why choose BDO?

- ▶ **A balanced, commercial approach.** Boutique technical depth combined with commercial know-how, shaped by senior sustainability leaders with over 50 years' combined experience for actionable and proportionate advice.
- ▶ **ESG embedded across your business.** From governance and risk to operations, supply chains, finance, reporting and audit - ESG is integrated into your core business functions —helping you protect value and manage risk.
- ▶ **Local insight, global reach.** You benefit from closely aligned teams across BDO Ireland and UK, backed by experts across nearly 170 jurisdictions worldwide, ensuring consistent support wherever you operate.
- ▶ **Assurance-led ESG, competitively delivered.** You receive audit-informed ESG assurance and advisory at a competitive cost, delivering confidence, compliance, and value for money — where audit meets sustainability.

Meet our team

Expertise, ESG range & scale

Our experienced specialists in Ireland are closely collaborating with our UK colleagues and the wider offices worldwide, combining technical knowledge with practical understanding to help organisations navigate the evolving landscape and embed sustainability within your operations.



Marc Aboud
Partner, ESG Reporting & Assurance

Advises organisations on ESG reporting, materiality and assurance, backed by over 15 years' experience in risk and regulatory change.



Carol Lynch
Partner, Head of Customs & Intl. Trade

Advises organisations on customs and international trade compliance across global supply chains, with over 25 years' experience in trade regulation, controls and sustainability-related requirements.



Michael Costello
Partner

Governance, risk and sustainability strategy adviser with over 20 years' experience across private and public sector organisations.



Jennifer O'Connor
Sustainability Manager

Advises organisations on CSRD-aligned sustainability reporting, social and labour standards, and policy implementation, with over 10 years' experience across Ireland and Canada.



Katie Lynch
Sustainability Consultant

Supports organisations on sustainability reporting, policy development and social compliance, with experience across SMEs and port operations.



Beth Carolan
Sustainability & Supply Chain Consultant

Advises organisations on practical and sustainable supply-chain solutions that support compliance and resilience.



Sustainability reporting and assurance empower organisations to **build trust, unlock value, and stay ahead of regulatory change**. At BDO, we help you transform ESG ambition into measurable, credible results through **practical advice, robust reporting, and independent assurance**.

Marc Aboud

Support your sustainability efforts with experienced advisors.

[▶ Contact our team](#)

Experience you can rely on

Supporting organisations across sectors and markets



Sectors we operate in

 Agriculture	 Industry
 Construction	 Public Sector
 Energy	 Real Estate
 Financial Services	 Transport

Insights shaped by real-world challenges

Our sustainability insights are informed by our work with organisations across sectors and markets. Explore our [insights hub](#) for current analysis and practical guidance on evolving ESG and sustainability requirements.

From strategy to spend: The state of sustainability in business
Global perspectives on navigating sustainability challenges and opportunities

Navigating the CSRD Omnibus: A pivotal moment in EU Sustainability Reporting
Published 22 December 2025

Top Sustainability Trends for 2026
What organisations should prioritise

ESG in the current geopolitical context
Published 08 January 2024

Sustainability - Key Trends for 2026

- Biodiversity and nature** What to focus on in 2026
- Climate and energy efficiency** ESG priorities for Ireland and the EU in 2026
- Supply chains, trade and due diligence** what changes in 2026
- Sustainability reporting, assurance and credible green claims**



Emissions measurement, climate transition planning, supply-chain carbon reporting and **the adoption of science-based targets** have all become mainstream tools of corporate governance.

Carol Lynch

About BDO

BDO in Ireland

Exceptional service and a passion for both our clients and our people's success is what drives us. We work with our clients to help them better understand what they need, and then we help them to make it happen. We challenge ourselves to deliver the best possible outcomes for our clients, and we challenge our clients when we know we need to, because we are passionate about their success.



THREE
Offices

€80 million
Revenue in FY 2024

591
People*

40
Partners*

*at March 2025.



BDO Global



US\$11 bn
Revenue 2024–25

870
Offices

169
Countries and territories

94,900+
People

At 30 September 2025.

BDO Global Deal Advisory

1,835
Completed deals in 2025

40%
Private Equity deal involvement

25 %
Of our deals are **cross border**

#1
Financial Advisor globally*

3,000+
Deal Advisory professionals

115
Countries providing dedicated **deal advisory services**

*No.1 Financial Advisor Globally in the [Factset league tables 2025](#).



Ireland now has more than **140 companies**, including BDO itself, with validated **Science-Based Targets**.

Michael Costello

Our internal sustainability

How BDO “walks the talk”

BDO is committed to the continued integration of sustainability into our business practices and in our role as advisors to our clients as they seek to do the same.

Our approach includes:



Decarbonising our operations and supply chain to meet our near-term and net-zero science-based targets, validated by the Science Based Targets initiative.

Near Term Targets by 2030 vs 2024 baseline:

50% Scope 1-2; 50% Scope 3 & 67% of suppliers with SBTi

Long Term Target by 2050 vs 2024 baseline:

90% Scope 1-2; 95% Scope 3



Incorporating energy efficiency into our office facilities management LEED gold building and practices.



Operating an Environmental Management System to manage our energy and environmental impacts accredited to ISO 14001.

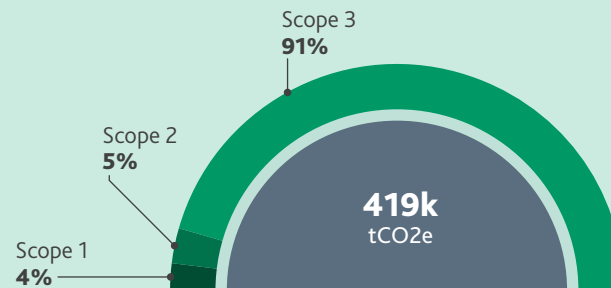
Reporting annually in the [BDO Transparency Report](#) and in future reporting to the EU VSME Standard in Ireland aligned the BDO Global VSME Report 2025.

Global BDO emissions

87%

SBTi NZ (2024)

Our global network emissions for FY24



Comparison to FY23

▼-6%

Total emissions

▼-19%

Scope 1

▼-15%

Scope 2

▼-5%

Scope 3

Our climate transition



BDO IRELAND TRANSPARENCY REPORT

Let's discuss what sustainability means for your organisation

▶ [Contact our team](#)

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO to discuss these matters in the context of your particular circumstances. BDO, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO or any of its partners, employees or agents.

BDO is authorised by the Institute of Chartered Accountants in Ireland to carry on investment business. BDO, a partnership established under Irish Law, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Copyright © April 2026 BDO Ireland. All rights reserved. Published in Ireland.

www.bdo.ie