



Etex Ireland Limited Sustainability Report

**on Environmental Performance 2024
for Cedral Fibre Cement Products**

etex inspiring ways
of living

Etex Ireland Limited Sustainability Report

on Environmental Performance 2024

Etex Ireland formerly known as Tegral Building Products Ltd. has been at the forefront of sustainability within our industry for a very long time – and this report confirms our on-going commitment in reducing the environmental and social impacts of our operations.

As part of this commitment, we have changed the name of this report from the Etex Ireland Stakeholders Report to the Etex Ireland Sustainability report. In recent years, Etex Ireland secured investments from the parent Etex group to construct a new state of the art building and to install a new manufacturing line incorporating significant environmental improvements. This has allowed Etex Ireland to enhance our environmental performance by improving our energy efficiency and the conditions of our working environment for our employees.

Our manufacturing plant has in place, a certified Integrated Quality, Environmental and Health and Safety management system, to the internationally recognised ISO 9001, ISO 14001 and ISO 45001 standards.

Furthermore, Etex Ireland is certified to the BES 6001 V.4.0 Framework Standard for the Responsible Sourcing of Construction Products. This is the newest version of the standard and is recognized across the industry as a means of demonstrating the highest levels of sustainability

including traceability of our supply chain and our interaction with local communities. The updated 4.0 version also includes new sections on biodiversity, human rights and business ethics.

Our on-going commitment to this standard, delivers many benefits for both our business and our customers. Annual audits provide third-party assessment and verification of our efforts to manage our environmental and social impacts.

They also provide our products with a rating which enables architects and specifiers, to achieve higher environmental levels on building designs, built to the Code for Sustainable Homes, or BREEAM. Etex Ireland have achieved the “Excellent” rating in the BES6001 standard. More information on BES 6001 and links to our Responsible Sourcing Policies and 2030 targets can be found in Appendix 1.

Etex Ireland has been at the forefront of sustainability within our industry for a very long time and has launched our Road to Sustainability 2030 Roadmap.

Road to Sustainability

2030



Introduced by the Building Research Establishment (BRE), BES 6001 is a holistic framework, bringing together many of the current management systems. In addition, it provides further areas of assessment,

The Road to Sustainability 2030

'Road to Sustainability 2030' reflects Etex's clear commitment to helping build a better, sustainable future. We work towards this vision by caring about our social and environmental impacts and developing innovative solutions for the building and construction industry. Our strategic approach towards sustainability is integrated across all divisions, with our Sustainability team actively moderating and inspiring this cross-departmental effort. Together, we are on an exciting journey towards improving sustainability in the short and long term. We know there is a long road ahead, which is why we invite all our stakeholders to support us in becoming a reference in our industry.

Climate change and societal challenges demand sustainable stewardship from businesses, governments and the wider public. Etex's viewpoint is clear; we are an agent of change in the sustainable building sector committed to combating climate change by joining forces and focusing on the core strengths of our products. With our effective lightweight construction solutions and innovative building materials, we embrace the demand for high-quality, energy-efficient and sustainable living and working spaces.

To guide us in our sustainability efforts, we have embarked on an ambitious Road to Sustainability 2030. With sustainability established as a key driver in our strategic framework, we set up an internal structure with dedicated workstreams focused on five priority areas: health, safety and well-being; decarbonisation; circularity; diversity, equity, and inclusion; and customer engagement. These offer visibility into what we aim to achieve and what we hold ourselves accountable to.

Road to Sustainability 2030



Health, safety and well-being

- 0 fatalities
- 0 harm
- 0 burnouts



Customer engagement

Build a **sustainable roadmap per product**



Diversity, equity and inclusion

- Cover all teammates by **diversity, equity and inclusion policies, procedures and practices**
- **Train all teammates** on diversity, equity and inclusion
- **Close the gender pay gap**



Decarbonisation

Reduce greenhouse gas emissions
(intensity of scopes 1 and 2) by **35%**¹



Circularity

- Use **more than 20% of circular input as raw material**¹
- **Zero waste to landfill**
- Use **100% recycled packaging material** and reduce plastic packaging with **20%**¹
- Offer a **take back service** of our product portfolio in **80% of our European countries**
- Dedicate **50%** of our innovation resources to **sustainability**





SUSTAINABLE DEVELOPMENT GOALS



The **United Nations Sustainable Development Goals (SDGs)**, also known as the **Global Goals**, were **adopted by the United Nations in 2015**. These goals serve as a **universal call to action** aimed at **ending poverty, protecting the planet**, and ensuring that **by 2030, all people enjoy peace and prosperity**.

The **2030 Agenda for Sustainable Development**, which was embraced by all United Nations Member States, provides a **shared blueprint** for promoting **peace, prosperity**, and **sustainability** for both people and the planet.

At its core are the **17 SDGs**, which urge countries worldwide—both developed and developing—to take urgent action.

These goals recognize that addressing poverty and other deprivations must go hand-in-hand with strategies to **improve health, education, reduce inequality**, and **stimulate economic growth**.

Simultaneously, they emphasize the importance of **tackling climate change** and **preserving our oceans and forests**.

The SDGs build upon decades of work by countries and the UN, reflecting a commitment to creating a better future for all.

More information on the UN's 17 Sustainable Development Goals can be found in the following links:

[gov.ie](https://www.gov.ie)

[UN SDG's](#)

Carbon emissions

Etex Ireland is committed to maintaining a sustainable environment and minimising the carbon impact of its operations. Raw materials, manufacturing energy (fuel and power) and transport are the most significant contributors to the company's carbon impact.

As part of the worldwide Etex Group, Etex Ireland has been reporting on its environmental and health and safety performance to the Etex Group EHS department for many years. Reporting on environmental issues within the Etex Group is an intrinsic requirement for each manufacturing plant and a team has been centrally set up to focus on environmental improvements and sustainability. The team is known as "The Green Team".

In order to achieve its objectives in the area of energy consumption, Etex Ireland has invested and continues to invest in the latest high efficiency lighting and control technology and operates a software system to enable clear and visible feedback of energy use via remote readings from fuel and power meters.

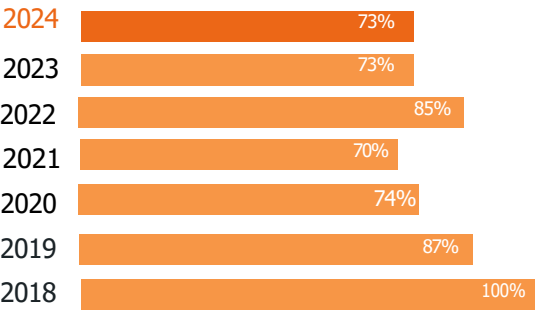
Developments are also in hand to reduce the of raw materials containing high levels of embodied carbon, and targets are in place for the reduction of carbon emissions from the use of manufacturing energy.

**Etex Ireland
is committed
to maintaining a
sustainable environment
– and minimising
the carbon impact
of its operations.**

Through the successful implementation of energy reduction programs and increases in efficiency and productivity, the company achieved a significant 27% reduction of CO₂ emissions per unit of production since 2018. In addition, the overall energy intensity, i.e., the amount of energy required for each unit of output, achieved a 23% reduction since 2018.

Furthermore, it is important to note that by choosing to use the greenest electricity supply company on the island of Ireland, the electricity consumed by Etex Ireland in 2023 is 100% renewable energy.

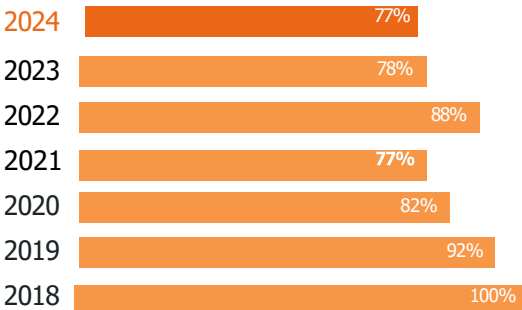
% CO₂ Emissions



CO₂ emissions per unit of output using 2018 as baseline

In order to have access to the latest energy efficiency programs, Etex Ireland participates as a full member in the Large Industry Energy Network (LIEN) which is facilitated by the Sustainable Energy Authority of Ireland (SEAI). The Large Industry Energy Network is a voluntary grouping of companies that work together to develop and maintain robust energy management with many of Ireland's largest energy users as members.

Total energy intensity



Energy consumption per unit of output using 2018 as baseline

Waste management

Etex Ireland has a committed objective to divert all its fibre-cement waste production material from landfill disposal to recycling. Since 2017, Etex Ireland achieved its goal of 0% fibre cement production waste to landfill.

We also have achieved increased recycling of material internally. Much of the production waste generated, which would have, in the past, gone to landfill is reprocessed and fed back into the production process by using a combination of waste mixers/weekend tanks/clarifier and sludge recovery tanks. By focusing on our internal waste recycling, we greatly improved the performance of our waste management system.

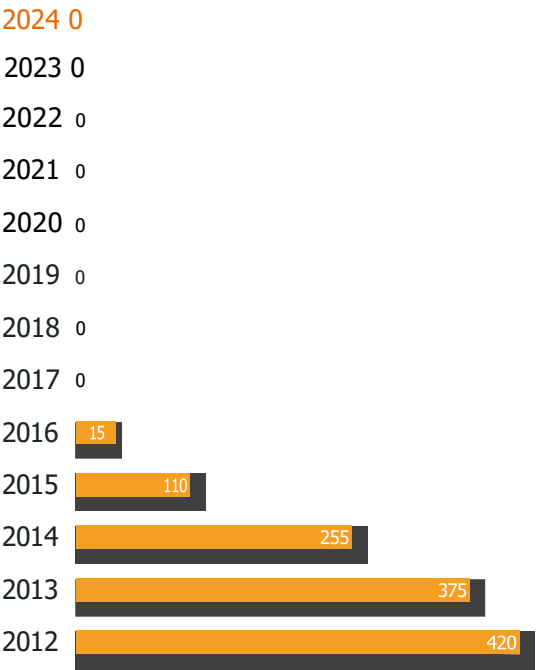
We also recognise that the ideal solution is not to produce waste at all, and we implement rigorous controls to ensure that the plant generates minimal amounts of waste during the production of our products. In future years, we expect with new investment in plant and equipment that we will start to see major improvements in this respect.

Our employees also have a part to play in this process, and we have provided information and guidance to them to ensure their awareness and commitment.

Etex Ireland continuously promotes behavioral change in its staff and supply chain. An environmental guide is issued to all employees encouraging activities to promote sustainability and environmental best practice both at work and at home. We hold regular meetings with our employees where environmental issues are discussed. With respect to the supply chain, we have engaged

with our primary raw material supplier, Irish Cement Ltd., on a partnership project to incorporate Etex Ireland by-product into their manufacturing process. In 2024, we reprocessed a significant quantity of by-product from the Etex Ireland manufacturing process into the manufacture of cement. This is an important environmental development and demonstrates the company's commitment to initiatives in sustainability. It is our intention to continue to expand this joint venture with our principal supplier in the coming years.

Fibre cement waste to landfill (tonnes)



Furthermore, we are working with our raw material suppliers on the recycling of additional Etex Ireland material into their products. Arising from this, we have introduced new methods of recycling in our manufacturing plant and further segregation of production wastes to facilitate recycling.

0% of fibre cement waste goes to landfill

Water extraction

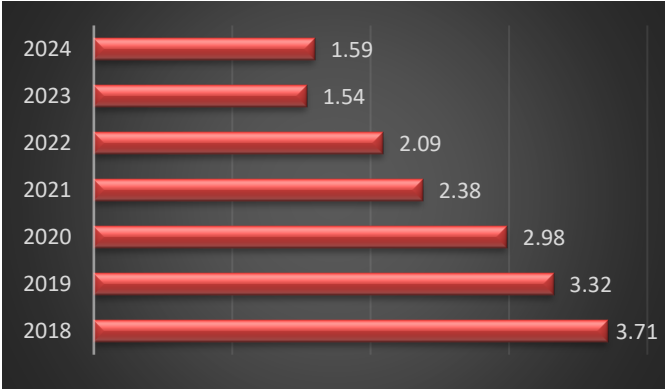
Water is a fundamentally important, natural, and often scarce resource that needs to be conserved and consequently, we set objectives and targets to reduce water consumption year on year.

Our environmental management systems have evolved considerably developing innovative ways of recycling wastewater which can be re-introduced into the production process. Currently we are implementing a new process which is achieving increased recycling of wastewater.

Our water treatment system treats and converts wastewater from the production process into a form that is safe to be re-introduced into the local river. This water is discharged after treatment in accordance with the conditions laid down in our Trade Effluent Discharge license issued by the local authority. The effluent is strictly monitored both internally by the Etex Ireland laboratory and externally by the local authority.

By focusing on optimising recycling of the water used in the production process, Etex Ireland has reduced the water abstracted from the river by 57% since 2018. The effluent is strictly monitored both internally by the Etex Ireland laboratory and externally by the local authority.

Water abstraction m³ per tonne of raw material



At our Etex Ireland site we have introduced innovative ways of recycling wastewater

Transport impacts

As a key supplier to the construction industry, we recognise the potential social and environmental impacts of transport associated with receiving raw materials and the delivery of finished products to our customers. One of our key transport objectives is to ensure the optimisation of transport through several initiatives including full utilisation of trailers where possible and the combining of loads not only between the two parts of the Etex Ireland business but also including our UK based sister company Siniat.

Discussions with our key transport hauliers have defined

a wider range of social and environmental objectives to be achieved, in addition to economic and service targets.

In recent years, to minimise any potential for noise or traffic issues at the site entrance, we have given our hauliers fobs for access to the interior of our site outside of normal business hours.

In terms of the Etex Ireland performance with respect to transport impacts, we have achieved 53% for 2024 of our loads direct to customers for our export market. Our target for 2025 is to increase this proportion of product delivered directly to customers as opposed to depots. We have achieved an average load weight 7.7 tonnes for domestic deliveries down on our target of 8 tonnes, however, an average load weight of 19 tonnes for export shipments for 2024.

Overall, the 2024 performance against objectives for

reducing transport impacts, was positive despite issues with the supply chain and high inflation.

Environmental performance of the company cars is an important consideration for Etex Ireland. We are continuing our policy for company cars used by the sales representatives to be restricted to 1.7 L highly fuel-efficient engines with removal of the 2 L engine option. Also, we are in the process of installing two fast chargers for electric cars and we planning to have the rest of our fleet using Hybrid EV-Electric/Petrol by the end of 2025.

Incoming Raw Materials

The types of transport used, and distances travelled

to deliver key constituent raw materials are monitored and regularly reviewed. Truck type and engine rating are recorded annually for the principal raw materials. Distances travelled are always considered when sourcing major raw materials for Etex Ireland.

Employment and skills

The on-going training and development of our employees and in particular the understanding and delivery of our environmental objectives are amongst our highest priorities. This commitment is clearly documented in the company's policies where each employee at a minimum should receive appropriate training to ensure adherence and commitment to the following standards and management systems: ISO9001, ISO 14001, ISO45001 and BES 6001. New employees are given training on the environmental aspects of their job function as part of the induction process, including information on the company's

environmental and responsible sourcing policies, targets and objectives along with any initiatives directly related to their work.

To achieve continuous improvement, both new and existing employees are issued with Operating Procedures for their individual roles/positions. These procedures incorporate all the environmental related processes required to complete their role to the highest standards set down by the Company.

Existing factory employees receive toolbox talks to ensure compliance and understanding of the environmental and health and safety aspects specific to their job. Furthermore, we have issued a booklet entitled "Environmental Guide" to all employees which establishes the Company's high expectations in this area and sets out best practice.

Company staff / managers are subject to annual performance appraisals where goals and objectives are established for the coming year following a review of the previous year's performance. The annual performance appraisals are conducted online through the performance management system, 'Etex Talent', cutting down on paper-based processes to help reduce the impact on our environment. These appraisals allow for clear objectives and targets to be understood by both line manager and the reporting staff member. The online appraisals through 'Etex Talent' also encourage a mid-year review of the defined objectives and targets for staff members. Also, there is now a

Etex Ireland places the Etex Corporate values of **Connect and Care, Passion for Excellence and Pioneer to Lead** at the centre of all its activities.

We have a vision where safety is a core value for all employees. This vision includes operating to the highest environmental and quality standards. We are therefore committed to preventing injury and ill health by eliminating hazards, reducing occupational health and safety (OH&S) and environmental risks and to continually improve our management systems at Etex Ireland Ltd.

requirement, as part of their appraisal, to complete a short online training module based around Etex's Code of Conduct. The 'Etex Way – Code of Conduct' training module is mandatory and available on our learning platform Talent2Grow it outlines a basic understanding of Safety, Ethics, Compliance & Integrity.

For 2024, 100% of staff/managers had annual performance appraisals and this represented 34.7% of the total workforce.





Local communities

Our manufacturing site at Athy, Co. Kildare is a long standing and important business within the local community. At Etex Ireland, we are always conscious of the impact our business and its related activities can have on the local community. We have strict procedures in place to mitigate any negative impacts that may occur, and deal with any complaints or concerns that arise from the local community.

In addition to this, the business has provided an enquiry form on our website, allowing local stakeholders to raise questions, make us aware of any issues, or request our involvement in community matters.

Etex Ireland have always nurtured a strong relationship with the local schools. In recent years, we organised several visits from the Leaving Certificate students from the local secondary school, Ardscoil na Trionoide. Several separate groups of students visited the factory and were given a presentation on our management systems and the manufacturing process and a supervised factory tour. These visits have been deemed a resounding success. In addition, we actively take on several TY or college placements throughout the year, business permitting.

We have always engaged comprehensively with our local community. This involvement is demonstrated in many ways, including selecting employees from the locality. In 2024, 60% of our employees are from the local area. Etex Ireland also provided facilities to the local football team, sponsoring the local football team, and making numerous charitable donations. In 2023, John Bradley, Country Manager Etex Ireland, said: "Having had a wonderful relationship with Kildare GAA in the past

being their main sponsor for many years as Tegral Building Products, it is very exciting for us to be part of the GAA community once again under our new umbrella Cedral. We are proud to be part of this exciting time for Kildare GAA and look forward to the future. "

Mick Gorman, Chairperson of Kildare GAA remarked that "This is an exciting development for both Kildare GAA and Cedral Etex Ireland. It re-establishes an earlier and longstanding relationship of approximately twenty years between Kildare GAA and the building products business formerly known as Tegral, now called Cedral.

We look forward to a long and fruitful partnership with Cedral, as we announce the re-naming of our County Grounds, which will in future be called 'Cedral St. Conleth's Park'.

Current initiatives have included the setting up of a Training Academy. This Academy was designed to train roofers and tradesmen from the local area and elsewhere in the correct use of Etex Ireland products. These tradesmen were given a factory tour followed by practical demonstration of the installation of our products. After training for a full day, they were then certified to install Etex Ireland products and listed on the Etex Ireland website as approved. This was a unique initiative in Ireland and demonstrates our commitment to the local and broader community in which we do business.



In summary

Adoption of the BES 6001 certification for Responsible Sourcing, continues to demonstrate our commitment to the responsible sourcing and management of our raw materials supply chain. This positively raises our profile within the industry, providing third-party verification of our efforts to manage our environmental and social impact.

As an industry leader within our sector, we have demonstrated continued commitment to put innovation at the core of our business. We are continuing to develop affordable, innovative, and sustainable products, that benefit both our customers and the wider environment.

Through the implementation of specific policies, measures, and targets – and by proactively engaging with our stakeholders – we aim to build on our achievements and improve our sustainability performance across all sectors of our business operations.

In view of the importance of sustainability in our overall business strategy, we aim to continue to communicate our progress in continuous improvement via this annual environmental report which is published on our website cedral.com

Etex Biodiversity Policy

Conscious that the construction sector activities have a direct impact on the fauna and flora and on the ecosystems that they are part of, Etex wants to make biodiversity management a key focus for the group.

Biodiversity can be defined by the variability among living organisms, and the ecological complexes of which they are a part, including diversity within species, between species, and of ecosystems. At Etex, we strive to offer sustainable products by investing in lightweight materials, thermal insulation, and modular building.

Our [sustainability roadmap](#) will help us to limit our impact along our entire supply chain on climate change, atmospheric pollution and exploitation of natural resources, which are known to contribute to biodiversity loss.

But it is in our operations that our levers for action are the greatest to preserve, restore and enhance biodiversity.

To fulfill these objectives Etex is committed to:

- prevent environmental accidents and hence any impacts on local flora and fauna,
- assess the risks and opportunities in terms of biodiversity per site,
- set up and implement biodiversity management plans for relevant sites based on the assessment mentioned above,
- further reduce the environmental footprint of our products during their whole lifecycle and integrate biodiversity considerations in product development,
- consider environmental performance and biodiversity in the selection process of our suppliers and contractors.

In 2024 Etex Ireland joined the All-Ireland Pollinator Plan as part of actions to improve Biodiversity at our Athy plant.

The All-Ireland Pollinator Plan is a framework bringing together different sectors across the island of Ireland to create a landscape where pollinators can survive and thrive. Implementation is coordinated by the National Biodiversity Data Centre.

[5 Year Biodiversity Plan](#)

One third of our wild bee species is threatened with extinction. This is mainly because we have drastically reduced the amount of food and safe nesting sites that support them. The All-Ireland Pollinator Plan is a shared plan of action: together, we can take steps to restore pollinator populations to healthy levels.

There are simple ways everyone can help, whether you have a business, a farm, a community group, a garden, or a window box.

How-to-guides

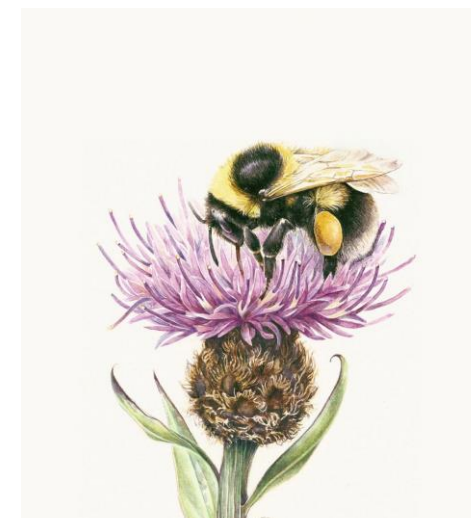
[Develop a Pollinator Plan for your school](#)

[Creating wild pollinator nesting habitat](#)

[Collecting and using pollinator friendly wildflower seed](#)

[Gardens: actions to help pollinators](#)

[More information can be found on the All-Ireland Pollinator Plan Website](#)



The first Guaranteed Irish Forest of native trees is secured.



Cedral Ireland, a proud member of Guaranteed Irish, is delighted to support the planting of the first Guaranteed Irish Forest. This project will establish a 12-hectare haven of native Irish trees near the picturesque village of Inistioge, Co. Kilkenny, embodying a shared commitment to biodiversity, climate action, and the enrichment of local communities. The inaugural tree planting event will feature saplings of iconic Irish native species such as Oak, Birch, and Holly. This initiative is part of Guaranteed Irish wider commitment to encourage climate action engagement and increase biodiversity. Once mature, the forest will be open to local communities to enjoy as an additional green space, benefiting both mental and physical health. These efforts align with national goals to increase forest cover in Ireland, where only 11% of the land is forested compared to the European average of 33.5%. Guaranteed Irish membership shows commitment from businesses based in Ireland to provide quality jobs, while supporting the local community.



Why Native Irish Trees?

Native trees like Oak, Birch, and Holly are vital to Ireland's ecosystem. Oaks alone can support over 2,300 species, including birds, insects, and fungi. Holly provides food and shelter for birds during the winter, while Birch improves soil health and absorbs carbon dioxide, helping combat climate change and enabling other species to thrive. Planting native trees not only restores Ireland's natural woodlands but also contributes to carbon sequestration, improves soil quality, and enhances local air and water systems.

Decarbonisation@Etex

Decarbonisation means reducing the amount of **carbon dioxide (CO₂)** and other **greenhouse gases** that are released into the atmosphere.

These gases mostly come from burning fossil fuels like coal, oil, and gas—for example, in cars, factories, and power plants.

The goal of decarbonisation is to **slow down climate change** by:

- **Using cleaner energy sources** like wind, solar, and hydro power.
- **Improving energy efficiency** in buildings, transport, and industry.
- **Switching to electric vehicles** and public transport.
- **Capturing carbon emissions** before they reach the atmosphere (called carbon capture).

In short, it's about **changing how we produce and use energy** so we can protect the planet for future generations.

Scope 2: Indirect Emissions from Energy

These are emissions from the **electricity, heating, or cooling** that the organisation **buys** and uses.

Examples:

- Electricity used to power offices or factories
- Purchased steam or chilled water

Even though the company doesn't produce these emissions directly, they're responsible for them because they use the energy.

Scope 3: Other Indirect Emissions

These are all other emissions that happen **outside the company's direct control** but are related to its activities.

Examples:

- Business travel (e.g. flights)
- Employee commuting
- Waste disposal
- Supply chain emissions (e.g. production of raw materials)
- Use of sold products

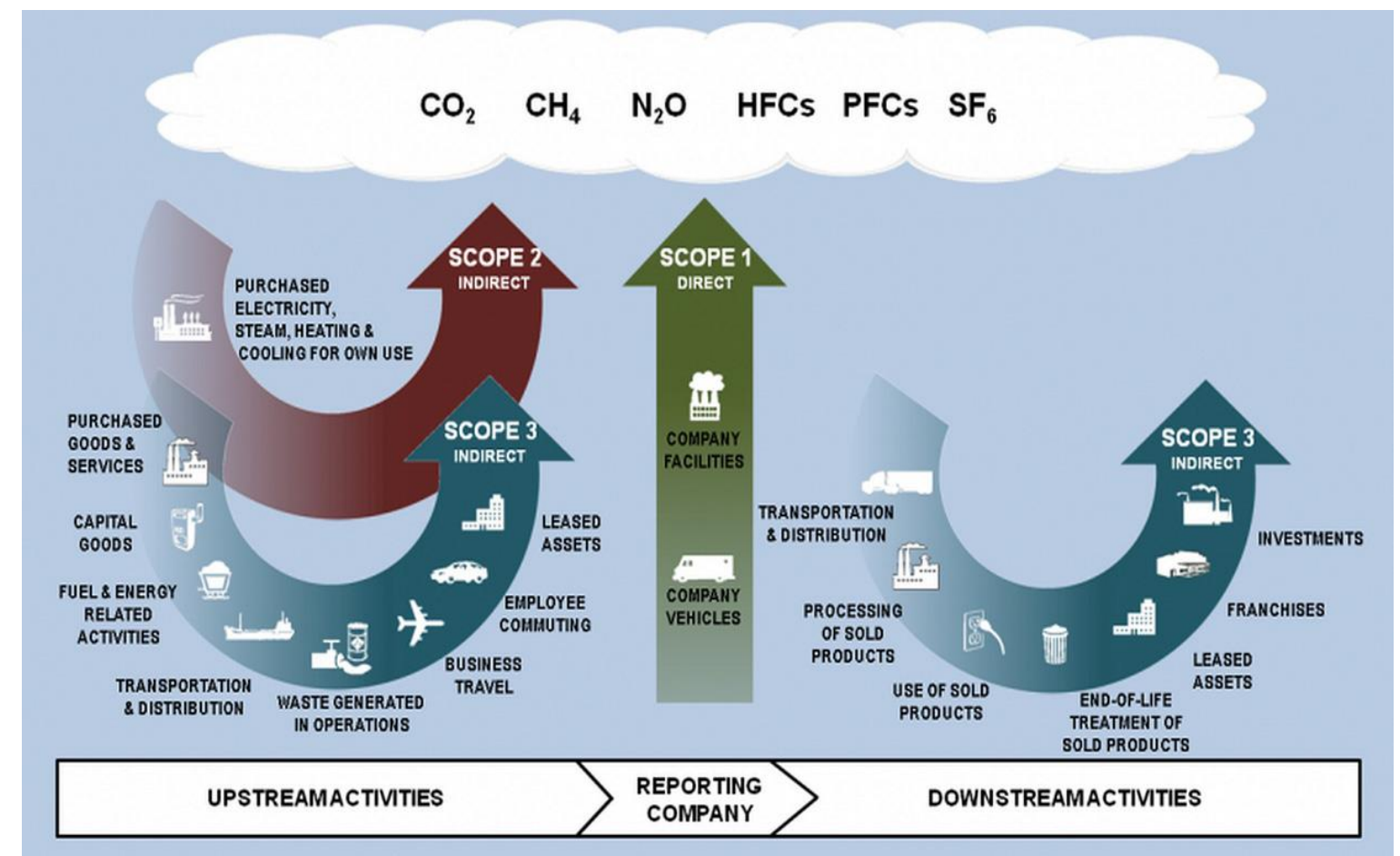
Scope 3 is often the **largest and hardest to measure**, but it's crucial for understanding the full environmental impact.

Scope 1: Direct Emissions

These are emissions that come directly from sources **owned or controlled** by the organisation.

Examples:

- Fuel burned in company vehicles
- Emissions from boilers or generators on-site
- Manufacturing processes that release CO₂



How do we reach our goals?

At Etex, we are committed to climate change mitigation through short-term energy efficiency projects and long-term carbon excellence initiatives. To drive progress, we have set 2030 goals to reduce greenhouse gas (GHG) emission intensity for Scopes 1 and 2.

In April 2024, we committed to the SBTi to establish near- and long-term company-wide emission reduction targets aligned with scientific research and the Paris Agreement's goal of limiting global warming to 1.5°C above pre-industrial levels. While targets are under development, Etex has made progress on measuring our Scope 3 emissions, which account for 70% of our total footprint. 70% of this is from purchased goods and services. By 2030, we aim to reduce emissions from purchasing goods, services and transport by 25%.

Appendix 1

BES 6001 PRINCIPLE'S OF RESPONSIBLE SOURCING

General

The purchasing decisions of a single organisation can affect society and the environment well beyond the immediate impact of its own operations. Responsible sourcing involves the promotion and support of broader-scale adoption of responsible practices throughout the supply chain. This can stimulate demand for socially and environmentally preferable products.

There is no comprehensive list of what constitutes 'responsible practice' when selecting and approving suppliers. The principles described below reflect what is considered good practice and it is logically and ethically consistent that the principles apply equally to the organisation making these purchasing decisions as well as its suppliers.

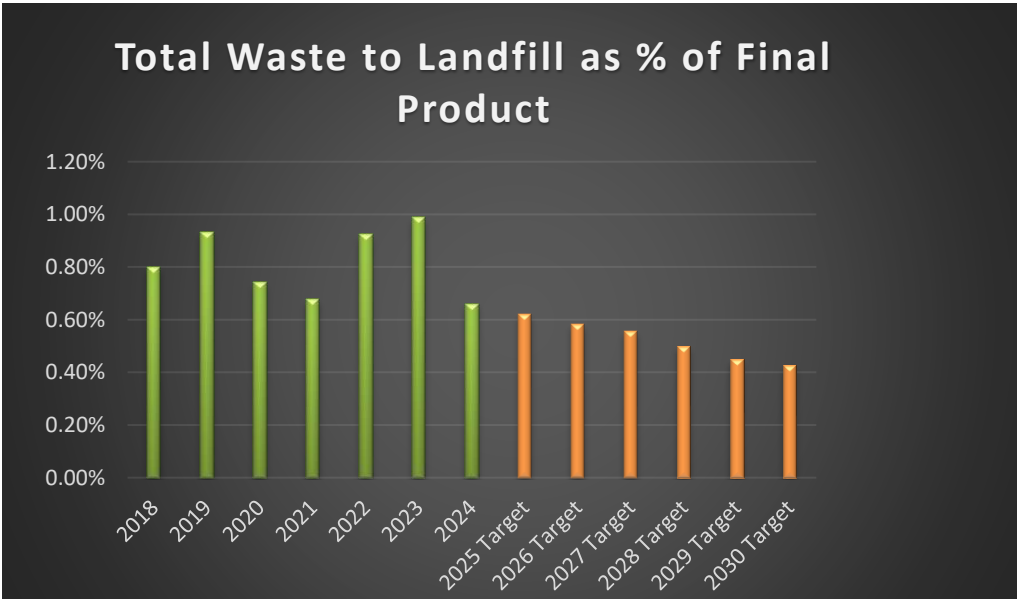
The principles reflect current expectations, however other issues may come to be seen as important in the future and it is expected this Standard will evolve to reflect these changes in subsequent revisions.

Etex Ireland's Responsible sourcing polices can be found in the below links:

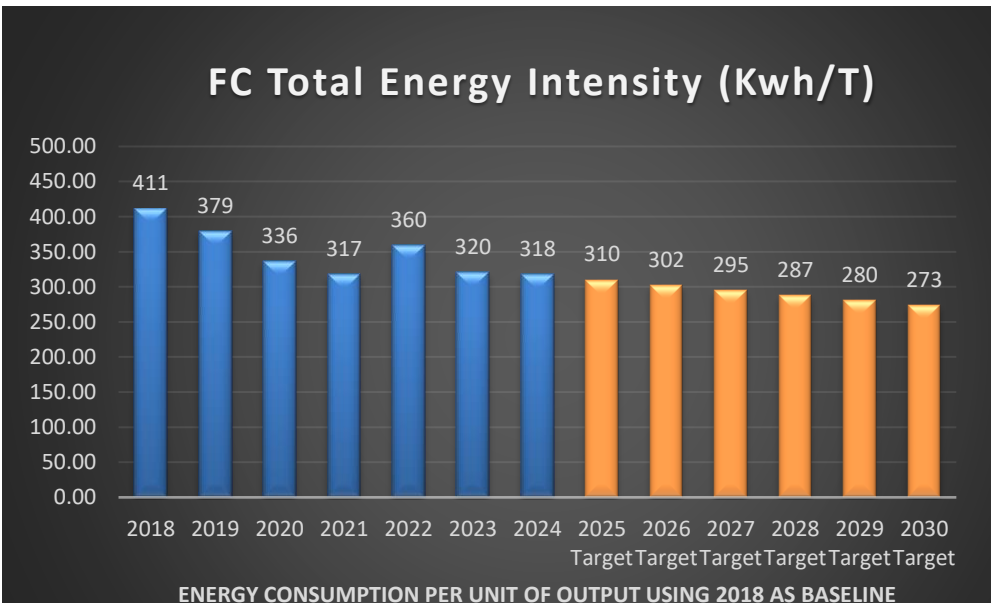
[RS Policy](#) [Company Policies](#)



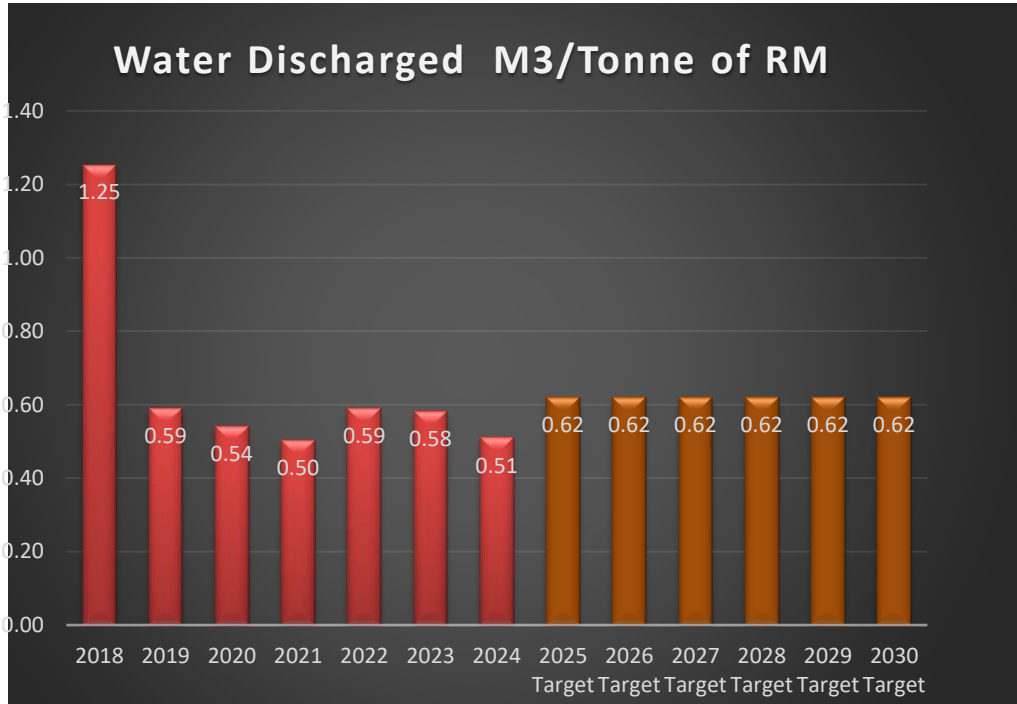
Waste Targets



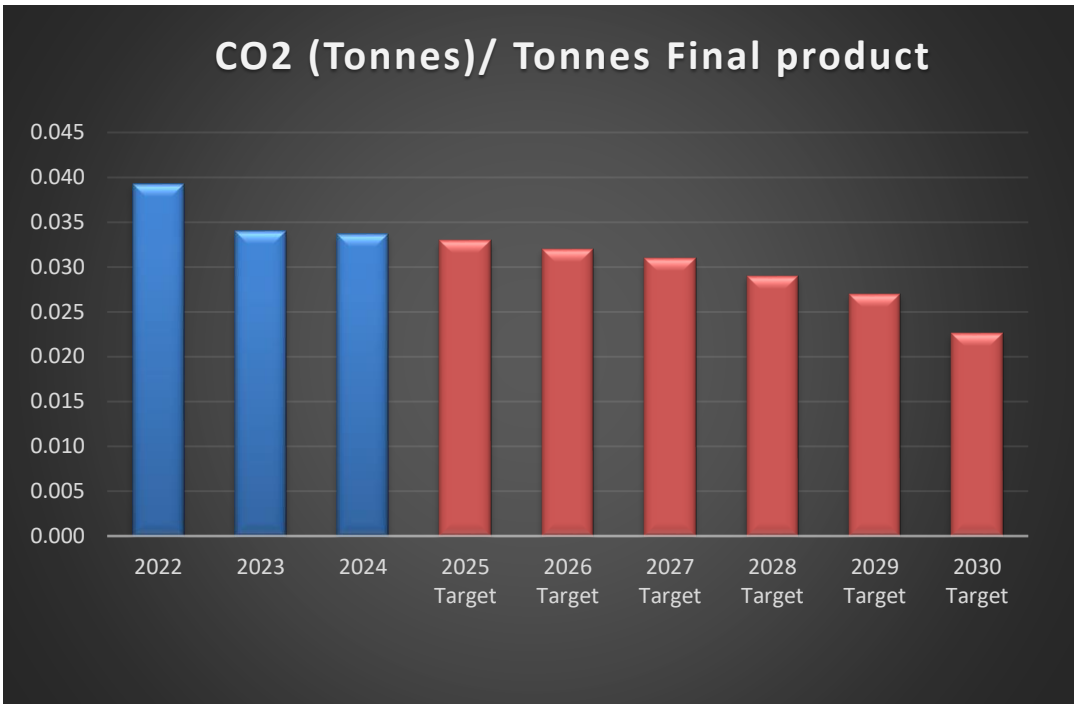
Energy Intensity Targets



Water Usage Targets



FC CO2 Emissions Targets



GOALS FOR 2030

Circularity.

- Use **more than 20%** of circular input as raw material.¹
- Zero waste sent to landfill.**
- Reduce virgin plastic packaging by **30%** and use recyclable plastic only.²
- Offer a **take-back service** for our product portfolio in **80% of our European countries.**
- Invest **50%** of our innovation resources in **sustainability.**

Decarbonisation.

- Reduce greenhouse gas emissions intensity by **35%** (CO_{2e} emissions of Scopes 1 and 2).¹
- Reduce emissions from purchasing goods, services, and transport by **25%**. (Scope 3)



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