Cpl Sustainability Strategy and Report 2025



Contents

CEO Foreword 3

Embedding Sustainability into our People Practices 4

Introduction 5

Cpl Group at a Glance 6

Our Journey so far 8

Sustainability Strategy 10

Global Reporting Alignment 13

Memberships & Certification 14

Basis for Preparation 15

Governance, Business Model & Value Chain Overview 17

SDG 8 - Decent Work and Economic Growth 21

SDG 3 - Good Health and Wellbeing 28

SDG 4 - Quality Education 34

SDG 10 - Reduced Inequalities 39

SDG 13 - Climate Action 45

Appendices 51

Baseline Data 52

VSME Sustainability Data Tables 55

Policies 70

Locations 71

CEO *Foreword*

As CEO of Cpl, I am pleased to introduce our 2025 Sustainability Report, which reflects both the progress we have made and the ambition we continue to hold for our business, our people, our clients and the communities we serve.

Cpl is a people business at its core. Every day, our work connects people with opportunity, supports clients in building the workforce capability they need, and contributes to more inclusive, resilient and sustainable labour markets. For us, sustainability is not separate from our business strategy; it is embedded in how we lead, how we operate, and how we create long-term value.

Over the past year, we have continued to strengthen the foundations of our sustainability approach. This has included progressing our readiness for the Corporate Sustainability Reporting Directive, improving the quality and completeness of our sustainability data, and further embedding governance, accountability and transparency across the Group. While Cpl is not yet formally required to report under CSRD, we have taken a deliberate decision to move ahead with CSRD aligned practices and disclosures because we believe robust sustainability reporting is central to responsible business leadership.

This report demonstrates the breadth of our impact. We continue to make progress against the Sustainable Development Goals, particularly decent work, wellbeing, quality education, reduced inequalities and climate action. From supporting people into meaningful employment, investing in learning and leadership development, and advancing diversity, equity and inclusion, to strengthening climate awareness and environmental management, our progress reflects the commitment of colleagues across every part of the organisation.

We recognise that sustainability reporting must be honest and balanced. The operating environment for our sector has remained challenging, and has affected some areas of performance, including hiring volumes, volunteering activity and engagement measures. These challenges have reinforced the importance of staying focused on the areas where Cpl can have the greatest positive impact: creating access to decent work, supporting our people, helping clients navigate change, and operating with integrity and accountability.

The progress detailed in this report reflects the dedication, collaboration, and hard work of colleagues across the business, and I am pleased with what we have achieved together. Sustainability is a shared responsibility, and our progress has been made possible through the dedication of our teams, the leadership of our sustainability and people functions, and the continued engagement of our clients, partners and stakeholders.

As we look ahead, our focus is on continuing to build a more data-led, transparent and future ready organisation. We will keep strengthening our governance, improving the quality of our reporting, and deepening the positive impact we can make through our core business. By doing so, we strive to deliver sustainable value for our people, clients, candidates, communities and shareholders.



Lorna Conn
Chief Executive Officer, Cpl

Embedding *Sustainability* into our People Practices

ESG Leader Message

As Chief People Officer, I am proud that Cpl's sustainability story is, above all, a people story. Our greatest opportunity to make a positive impact lies in how we support our colleagues, connect people to meaningful work, and help create more inclusive, fair and resilient workplaces for the future.

Across the Group, our people agenda is closely aligned with our sustainability commitments. Through our focus on decent work, wellbeing, learning and development, diversity, equity and inclusion, employee voice and responsible employment practices, we continue to build a workplace where people can feel supported, valued and able to reach their full potential.

We recognise that this work is ongoing. The needs of our people, clients and communities continue to evolve, and we must keep listening, learning and responding with care, transparency and accountability. This report reflects both the progress we have made and the commitment we hold to keep strengthening the experience of our people and the positive impact we can have through our core business.

Our ambition is simple: to create an organisation where people thrive, where opportunity is accessible, and where responsible business practices are embedded in the everyday decisions we make. That commitment sits at the heart of who we are and how we will continue to grow sustainably.



Sharon Vize
Chief People Officer, Cpl

Introduction

Kerri Morris
Senior Sustainability Consultant, Cpl

I am delighted to present our 2025 Sustainability Report, which marks an important milestone in our sustainability journey. Over the past year, we have strengthened how we govern, measure and communicate sustainability across the Group, moving from ambition towards more structured, evidence-based reporting aligned with CSRD and ESRS principles.

This year, our focus has been on building the foundations required for future CSRD ready reporting. This has included improving the quality, completeness and consistency of sustainability data across the Group; embedding sustainability more deeply into governance and decision-making; and strengthening internal capability through clearer roles, mandatory training and cross-functional collaboration.

The EU's "stop-the-clock" initiative created uncertainty around timing, but it did not change our direction of travel. While Cpl is not formally in scope for CSRD reporting until 2028, we made a deliberate decision to continue progressing CSRD aligned practices and disclosures this year using the Voluntary Sustainability Reporting Standard for SMEs (VSME) digital template. Stronger sustainability governance, better data and transparent reporting are important to our business regardless of the regulatory timetable.

This report brings together two complementary lenses: the Sustainable Development Goals most relevant to Cpl's impact, and the ESRS framework that will guide future CSRD reporting. Together, they help us demonstrate where Cpl can create the greatest positive impact and how we are strengthening the systems needed to measure, manage and report that impact over time.

Climate action has been an area of focus. In 2024, we achieved our most complete greenhouse gas emissions dataset across Scope 1, Scope 2 and material Scope 3 categories, enabling us to establish 2024 as a more robust baseline year. This provides a stronger foundation for future performance tracking, target-setting and decarbonisation planning. Early emissions reduction actions have already been delivered through practical quick wins, and a targeted decarbonisation project is planned to support more structured, data-driven reductions.

Our people remain central to Cpl's sustainability approach. During the year, we continued to align workforce-related initiatives with ESRS S1, including leadership development, onboarding, mentoring, coaching and continuous learning. Programmes such as Fusion, Onboarding for Success and our broader learning journey support not only employee development, but also engagement, retention, leadership capability and organisational resilience.

Employee involvement has also continued to grow through Cpl GreenWorks, our employee-led sustainability committee, which promotes environmental action, wellbeing and behavioural change across the Group. Alongside this, we have strengthened our approach to value-chain due diligence through supplier sustainability risk assessments and initial engagement with EcoVadis scorecards, supporting greater transparency in relation to workers in the value chain.

Engagement with recognised external frameworks, including CDP and EcoVadis, continues to support benchmarking, transparency, continuous improvement and CSRD alignment. Retaining a CDP score of B and achieving EcoVadis Bronze Medal status in 2025 provide independent validation of progress, while also highlighting where we can continue to mature.

Some areas of sustainability reporting remain complex, particularly Scope 3 emissions, value-chain data and the refinement of methodologies across a diverse Group. Market conditions have also affected some social impact measures during the year. Reporting transparently on these areas is important, because it helps us identify where stronger systems, clearer ownership and better data are needed.

The work undertaken this year has significantly strengthened Cpl's sustainability foundations and positioned the Group to continue improving data quality, governance and accountability. I would like to thank the colleagues across the Group who contributed data and insight throughout this process. Their engagement has been central to improving the quality of this report and to strengthening sustainability as a shared responsibility across Cpl.

With these foundations in place, Cpl is well positioned to meet future CSRD requirements and to continue creating long-term value for our people, clients, candidates, communities and wider stakeholders.

Cpl Group at a Glance: *Realising More, Together*

Who We Are

Where potential meets capability
Cpl is an integrated recruitment, managed services and project solutions partner, helping organisations solve workforce, operational and transformation challenges.

Over nearly four decades, we've grown from a specialist recruitment business into a broader partner to organisations of every size, from ambitious start-ups to some of the world's leading enterprises.

Through a portfolio of specialist brands and healthcare businesses, we support organisations, communities and individuals at every stage of their journey.

Beyond our core Cpl brand and services, Cpl Group brings together several businesses under one Group and one philosophy: that real expertise, applied properly, realises what's possible.

Alongside the core of Cpl, we're made up of specialist brands with decades of trust in their sectors. For instance, Allen Lane brings deep expertise in UK public sector recruitment. Kenny Whelan specialises in engineering talent. Flexsource focuses on light industrial workforces. Servisource brings specialist depth to healthcare staffing and services.

Each is built by people who live in their sector daily, and each is backed by the scale and discipline of the wider Cpl Group.

Our Group also extends into specialist healthcare through services such as occupational health, assessment of needs and providing homecare. Through businesses including Irish Homecare, we support individuals, families, and their communities.

What We Do

Recruitment
Hire and place transformative talent through permanent, temporary, contract and executive search.

Managed Services
Designing and delivering workforce programmes and operational services with specialist expertise, proven processes and dedicated teams.

Project Solutions
Combining specialist consulting and project delivery to help organisations turn strategy and transformation into measurable outcomes.

How We Create Impact

Shaped Around The Client
We start with each client's challenge to understand what they need and shape the right solution around them.

Deep Expertise
Bringing specialist knowledge grounded in defined sectors, established networks and hands-on experience.

Connected Capability
Connecting Recruitment, Managed Services and Project Solutions to solve immediate challenges and support longer-term objectives.

Delivery
Combining strategic thinking with the people, expertise and operational know-how to turn plans into fulfilled potential.

Sustainability
Creating positive environmental and social impact through responsible business practices, community partnerships and inclusive employment opportunities.

Cpl Group Highlights

People	Business	Communities
8,000+	5,000+	1.25m+
Annual placements	*Clients*	*Homecare hours*
Ireland & UK operations	95% *Repeat business*	*Community impact programmes*
Specialist healthcare services	*Trusted partner since* 1989	*Inclusive employment pathways*



Our story *so far*

1989

Where it began

Anne Heraty founded Computer Placement Ltd. in Dublin, initially specialising in technology recruitment.

1999

A landmark listing

CpI Resources plc listed on the Irish and London stock exchanges, making Anne Heraty the first female CEO of an Irish publicly quoted company.

2000s

Expanding our expertise

CpI broadened beyond technology recruitment through specialist teams and acquisitions spanning finance, healthcare, engineering, operations and other professional markets.

2015

Growing in Life Sciences

The acquisition of Clinical Professionals strengthened CpI's Life Sciences capability and expanded its reach across the UK and Europe.

2017

Deepening UK presence & BeProud launch

CpI acquired RIG Healthcare, extending its UK healthcare expertise. New offices in Munich and Boston also supported international growth.

CpI Launch of BeProud@CpI, supporting LGBTQ+ inclusion across the organisation.

2019

Moving beyond recruitment

CpI launched Covalen, bringing managed solutions, outsourcing and advisory services together under a dedicated brand. CpI also developed an early sustainability strategy.

Early Sustainability Strategy developed.

2020

One CpI in the UK

Clinical Professionals, RIG Healthcare and CpI Specialist Talent came together under CpI UK, creating a more connected recruitment and workforce solutions offering.

Our story *so far*

2021

Entering a new chapter

CpI joined Brexa Holdings Inc. (formally OUTSOURCING Inc.), creating new opportunities for international growth and a broader range of client services.

2022

New leadership

Lorna Conn became CEO of CpI, leading the Group into its next stage of development.

Meanwhile CpI begins Sustainability reporting.

2023

Building ESG Capability

Publication of annual sustainability reporting and deeper integration of ESG across operations
CDP climate disclosures, EcoVadis assessment programme, Progress towards Net-Zero by 2045.

2024

Building for the future

Following Bain Capital's acquisition of Brexa Holdings Inc., CpI entered a new phase of ownership and growth.

Recognition and progress included: Gold Investors in Diversity Award, Great Place to Work recognition, CDP B Climate Rating, and EcoVadis Bronze Medal.

2025

Creating Lasting Impact

We continue to create lasting impact through a 14% reduction in our Group carbon footprint, retention of our CDP B Climate Rating, a commitment to the Science Based Targets initiative (SBTi), and by placing more than 76,000 people into employment over the last six years.

Today

Experts in Potential

CpI is an integrated recruitment, managed services, business operations and project solutions partner, helping organisations expand, enhance and evolve.

As part of Brexa Holdings Inc. we support organisations, communities and individuals through specialist recruitment, managed services, project solutions and healthcare services.

We continue our sustainability journey by advancing CSRD readiness through enhanced ESG governance, data management, double materiality assessment and sustainability reporting capability, supporting transparent and responsible business growth.

Sustainability *Strategy*

Our approach to sustainability has evolved significantly in recent years. Since establishing our formal sustainability programme in 2019, we have progressed from foundational initiatives to a strategic, data-driven approach that integrates environmental, social and governance (ESG) considerations into decision-making across the Group.

Supported by comprehensive emissions measurement, enhanced reporting capabilities and a dedicated Group Sustainability function, sustainability has become an important driver of insight, accountability and long-term value creation. We continue to strengthen our approach by improving data quality, embedding sustainability considerations across the business and supporting our people and clients to realise their potential in a responsible and sustainable way.

Our Sustainability Strategy is informed by a Double Materiality Assessment (DMA), first completed in 2022 through stakeholder engagement, data analysis, policy review and collaboration across the business. During 2024 and 2025, we further enhanced this assessment to align with the requirements and principles of the Corporate Sustainability Reporting Directive (CSRD), ensuring that our strategic priorities reflect both the impacts of our business on society and the environment, and the sustainability-related risks and opportunities facing CpI.

We welcome the introduction of CSRD as an important step towards greater transparency, accountability and comparability in sustainability reporting. As we prepare for future CSRD-aligned reporting requirements, we continue to strengthen the governance, systems, controls and data management processes needed to support reliable, decision-useful sustainability disclosures.

This report reflects the next phase of that journey, incorporating enhanced governance arrangements, improved methodologies and expanded ESG disclosures as we continue to build towards full CSRD alignment.

Through our sustainability strategy, we remain committed to creating positive environmental, social and economic impact while supporting long-term resilience and responsible growth for our people, clients, communities and shareholders.

Our sustainability reporting is structured around the United Nations Sustainable Development Goals (SDGs) that are most relevant to our business, people, clients, candidates and communities. These priorities have been mapped to the material European Sustainability Reporting Standards (ESRS) topics identified through our Double Materiality Assessment: E1 Climate Change, S1 Own Workforce, S2 Workers in the Value Chain and G1 Business Conduct.

The matrix below demonstrates how our SDG-focused sustainability approach aligns with the ESRS reporting framework and supports the creation of long-term environmental, social and economic value.

This structure demonstrates that CpI's sustainability priorities are not standalone initiatives, but interconnected areas of impact that collectively support responsible growth. By linking our sustainability strategy to both the SDGs and our material ESRS topics, we provide a clear framework for managing impacts, measuring progress and creating long-term value for our people, clients, communities and the environment.

Our connected *Sustainability Strategy*

At CpI, our vision is to be the partner of choice for sustained progress, inspiring a world where organisations and individuals continuously realise greater potential. Decent work sits at the heart of our strategy and is strengthened by our commitments to wellbeing, learning, inclusion and climate action.

These priorities are interconnected and mutually reinforcing, creating positive outcomes for our people, flexible talent, candidates, clients and communities.

Strong governance and responsible business conduct underpin everything we do, ensuring ethical decision making, transparency and accountability.



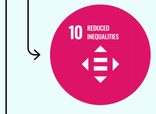
SDG 3: Good Health & wellbeing -
Support people to thrive
Employee Wellbeing | Mental Health Supports | Health and Safety | Candidate Wellbeing



SDG 4: Quality Education -
Build skills and future readiness
Learning and Development | Fusion Leadership Programme | Climate 101 Training | Future Skills



SDG 8: Decent Work and Economic Growth
Creating access to meaningful employment and responsible workforce practices across out own operations and vale chain.



SDG 10: Reduced Inequalities -
Creates opportunity and belonging
DE&I Strategy | Inclusive Recruitment | Investors in Diversity | Employee networks



SDG 13: Climate Action -
Builds climate resilience and environmental stewardship
ISO 14001 certified | Greenworks Committee | Emissions Reduction | Decarbonisation

Our Foundation
This connected approach reflects the outcomes of our double materiality assessment (DMA) and aligns with our material ESRS topics: E1, S1, S2 and G1.

Governance & Responsible Business Conduct (G1)

Ethics & Integrity | Policies & Compliance | Data Protection & Privacy | Speaking Up & Whistleblowing | Supplier Due Diligence | Risk Management & Internal Controls | Transparency & Reporting

Material ESRS topic	What this means for Cpl	Linked SDG chapters	
ESRS E1 Climate Change	Managing Cpl's climate-related impacts through emissions measurement, environmental management, climate awareness, decarbonisation planning and operational efficiency.	SDG 13: Climate Action	
ESRS S1 Own Workforce	Supporting Cpl employees through wellbeing, health and safety, learning and development, inclusion, engagement, fair treatment and responsible employment practices.	SDG 3: Good Health & Wellbeing SDG 4: Quality Education SDG 8: Decent Work & Economic Growth SDG 10: Reduced Inequalities	
ESRS S2 Workers in the Value Chain	Addressing Cpl's impact on candidates and flexible talent through access to employment, candidate experience, fair treatment, wellbeing, health and safety at client sites and responsible value-chain practices.	SDG 8: Decent Work & Economic Growth SDG 10: Reduced Inequalities SDG 3: Good Health & Wellbeing	
ESRS G1 Business Conduct	Underpinning all sustainability priorities through governance, ethics, compliance, data protection, risk management, supplier due diligence, speaking up and transparent reporting.	Underpins all material SDG's SDG 3, SDG 4, SDG 8, SDG 10 and SDG 13	





Achievements

1

CSRD ready reporting foundations established with full Double Materiality alignment.

2

Reduced Scope 1 emissions by 18% and Scope 2 emissions by 35% in 2025.

3

Achieved Fertility Friendly Employer Accreditation.

4

ISO 14001 certification secured, strengthening environmental management.

5

Placed 86,860 people into decent work, progressing towards 2030 target.

6

105 Mental Health Champions trained, supporting employee wellbeing.

7

240+ learning programmes delivered, building future ready workforce capability.

8

78% of suppliers aligned to Code of Conduct, strengthening responsible value chains.

9

Received over 3,000 employee nominations in the 2025 Cpl All-Stars recognition programme.

10

EcoVadis Bronze Medal achieved, scoring above industry benchmarks.

11

CDP ‘B’ rating retained for 3 years, demonstrating consistent climate transparency.

12

85% reduction in waste to landfill since 2019, delivering measurable environmental impact.

Global Reporting Alignment

Cpl is committed to aligning its sustainability strategy and disclosures with leading global standards, ensuring robust and consistent reporting while clearly demonstrating its contribution to climate action, responsible business conduct, and broader sustainable development goals.

CDP

In line with ESRS 2-6, Cpl uses recognised external reporting frameworks to support transparency, comparabilty and robustness in sustainability disclosures. Cpl voluntarily discloses to CDP annually and also partiicpates in its Supply Chain Programme, reflecting client and stakeholder expectations for climate transparency.

As a fourth time discloser, Cpl retained it's score of B in 2025, with 2026 scores due to be released in late 2026. CDP disclosures form part of our broader approach to identifying, measuring and managing climate-related impact, risks and opportunities, and support the preparation of CSRD compliant disclosures under ESRS E1.

EcoVadis

As part of our due dilligence and supplier engagement processes, and in line with ESRS 2 -5, ESRS 2-6 and ESRS S2 (Workers in the Value Chain), Cpl participates in EcoVadis assessments at both parent and subsidiary level through Cpl Solutions. These assessments support our approach to responsible sourcing and provide external insight into environmental, social and governance practices, including labour and human rights management within our value chain.

Following continued improvement across all ESG themes assessed by EcoVadis, Cpl achieved Bronze Medal status, with performance above the industry average across all pillars. Our overall EcoVadis score increased from 53 in 2024 to 62 in 2025 and 67 in 2026, placing Cpl well above the industry benchmark and demonstrating measurable progress in the maturity and effectiveness of our sustainability management systems.

Supplier engagement is a core element of our value chain due diligence framework. In 2025, Cpl conducted a supplier sustainability risk assessment to identify priority suppliers based on risk profile, spend and strategic importance. As part of this process, our top suppliers were requested to share their EcoVadis scorecards, enabling greater transparency and consistency in assessing sustainability practices across the supply chain.

This engagement supports ESRS S2 objectives by enhancing our visibility of how workers in the value chain are managed, particularly in relation to: Labour standards and working conditions, health, safety and wellbeing, human rights policies and controls and remediation mechanisms.

Insights gained through EcoVadis scorecards are used to inform supplier dialogue, identify potential risks related to value chain workers, and prioritise areas for continuous improvement. Over time, this approach will support the further integration of worker related risk considerations into procurement, supplier management and sustainability governance processes.

EcoVadis assessments, both for Cpl and its suppliers, contribute to strengthened due diligence, improved transparency, and CSRD aligned reporting across environmental and social value chain impacts.

United Nations Global Compact

Cpl's parent company, Brexa Holdings, has been a signatory to the United Nations Global Compact (UNGC) since 2021. The UNGC is a voluntary, non binding United Nations initiative that encourages organisations to align strategies and operations with universal principles on Human Rights, Labour, Environment and Anti-corruption, and to report annually on progress.

In line with ESRS 2 6, the UN Global Compact is one of the external initiatives that inform Cpl's sustainability policies and responsible business practices. The principles of the UNGC are embedded within our sustainability framework and guide decision making across the organisation.

In support of the UNGC's mission and the 2030 Agenda for Sustainable Development, Cpl Group participated for the third consecutive year in the UN Global Compact UK Network's SDG Flag Campaign (#TogetherForTheSDGs), where we proudly raised the flag and shared more information about the SDGs and our commitments throughout the week, demonstrating our ongoing commitment to the Sustainable Development Goals.

Memberships & Certifications

As active members of several industry bodies and sustainability focused organisations, we recognise that responsible business practices are essential to long term success. These partnerships provide valuable insights that help shape our sustainability priorities and continue to strengthen our approach to governance, data integrity, and operational excellence.

Cpl's parent company, Brexa, conducts regular internal audits covering all aspects of Cpl Group operations. These include assessments of Delegation of Authority adherence, Payroll and Sales processes, Financial Management and Planning, Health and Safety, IT Security, Environmental Management, and overall Governance.

As a major subsidiary of Brexa, Cpl was historically subject to the requirements of J SOX, Japan's Financial Instruments and Exchange Law, which includes strict internal control standards designed to enhance the reliability of financial reporting. While Brexa delisted from the Japanese stock exchange in 2024 and J SOX compliance is no longer mandatory, both Brexa and Cpl continue to uphold J SOX testing and review processes.

In 2026, Cpl Resources Ltd. was certified to ISO 14001 by the National Standards Authority of Ireland (NSAI). This certification is a formal, independent confirmation that our Environmental Management System (EMS) meets the internationally recognised standard for environmental management. It demonstrates that we have the right processes in place to manage our environmental impacts, comply with relevant obligations, and continuously improve.

Our ISO 14001 certified EMS provides a structured framework that helps us identify, manage, and reduce the environmental impacts connected to climate change. It ensures we move beyond good intentions and embed sustainable practices into the way we operate every day.

Across the Group, several specialist divisions operate to additional internationally recognised standards, reflecting our commitment to quality, safety, and data security.

Together, these frameworks reflect our dedication to maintaining strong governance, safeguarding data integrity, and promoting high quality, responsible operations throughout the Group.

Division / Business area	Certification, accreditation or partnership	Focus area	What this demonstrates
Cpl Resources Ltd. (Group)	ISO 14001 ISO 27001 Cyber Essentials ISO 14064-3 (external GHG verification)	Environmental and Information Security Management Systems Greenhouse gas emissions verified externally	Demonstrates certified environmental management system, information security management, and cyber security controls supporting secure operations across the Group. ISO 14064-3 GHG verification demonstrates independent assurance over greenhouse gas emissions data, strengthening accuracy, transparency and confidence in environmental reporting.
Cpl Healthcare Cpl UK Healthcare (RIG Locums & RIG Medical) Irish Homecare	ISO 9001:2008	Quality Management	Demonstrates certified quality management system supporting consistent, controlled and reliable healthcare service delivery.
The Cpl Institute	ISO 9001:2008 QQI; PHECC; IHF; IOSH	Quality Management, training standards and professional accreditation	Demonstrates certified quality management system and recognised training standards across relevant internal and external programmes.
Servisource	ISO 14001:2015; ISO 45001:2018; ISO 9001; ISO 27001	Environmental Management, Health & Safety, Quality Management and Information Security	Demonstrates certified environmental management, occupational health and safety management, quality management, and information security management.
Myhomecare, (part of the Servisource Group)	Joint Commission International (JCI) certification	Quality and patient safety	Demonstrates independent assurance of clinical governance, quality, patient safety and risk management standards.
Covalen	ISO 9001; ISO/IEC 27001	Quality Management and Information Security Management	Certified quality management and information security management supporting service quality, data security and operational resilience.

Basis for Preparation

BP1 & BP2

This section provides background on CpI's business activities and value chain to support understanding of the sustainability priorities, SDG alignment, and disclosures set out in this report. It also outlines how CpI prepares its sustainability reporting, including the scope of consolidation, consideration of upstream and downstream value chain activities, and the applicable reporting timeframes.

CpI falls into scope for Corporate Sustainability Reporting Directive (CSRD) in the 2027 financial year, reporting in 2028. In advance of this, CpI will publish CSRD aligned Sustainability Reports for finncial years 2025 and 2026 supporting readiness. Certain disclosures are not included in the current year as methodologies, systems and data processes continue to be developed. This Sustainability Report is not subject to external limited assurance at this stage.

The scope of this report encompasses CpI's own operations, together with relevant upstream and downstream elements of its value chain. The Double Materiality Assessment (DMA), as referenced in IRO-1, considers impacts, risks and opportunities (IROs) across the full value chain. Material IROs identified for each topic are presented within the relevant sections of the report.

For the purposes of this report, "own operations" includes the CpI Group and its consolidated subsidiaries. Sustainability data is prepared on a consolidated basis, consistent with the Group's financial reporting.

Time horizons applied in this report are aligned with ESRS guidance, with short-term defined as up to one year, medium-term as one to five years, and long-term as more than five years, unless otherwise specified.

CpI has established processes for the collection, review and validation of sustainability data and continues to enhance these processes to improve data quality and governance. Where primary data is not available, estimates are used for certain disclosures. These estimates are based on management judgement, informed by historical performance and reviewed annually.

Data governance arrangements have been strengthened, with clear ownership at source, defined review controls and a targeted external review of key ESG indicators, supports readiness for limited assurance under CSRD requirements from 2027 onwards.

This Sustainability Report, aligned with CSRD principles, reflects CpI's commitment to advancing transparent, high-quality sustainability reporting, while maintaining flexibility as requirements continue to evolve.







Double Materiality Assessment

CpI recognises its important role in shaping equitable employment pathways, promoting ethical business practices, and managing environmental impacts within the context of a low impact operational model.

CpI has reported against sustainability targets since 2022. In 2024 and 2025, CpI completed a comprehensive Double Materiality Assessment (DMA) aligned with the principles of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). The DMA followed a structured five step process, incorporating stakeholder engagement, sectoral screening, internal data analysis, and expert judgement.

This assessment established a robust understanding of the sustainability matters most relevant to CpI, considering both:

Impact materiality: CpI's actual and potential impacts on people and the environment

Financial materiality: Sustainability related risks and opportunities that could influence CpI's business model, strategy, and long term performance

The DMA concluded that five ESRS topic areas are material to CpI:

Material topic areas
ESRS 2 - General disclosures
ESRS E1 - Climate change
ESRS S1 - Own workforce
ESRS S2 -Workers in the value chain
ESRS G1 - Business conduct

Other environmental and social topic areas were assessed as immaterial, reflecting CpI's professional services business model, limited physical environmental footprint, and lack of consumer product exposure.

Approach to Sustainability Reporting

For the current reporting period, CpI has chosen to prepare its Sustainability Statement using the Voluntary Sustainability Reporting Standard for SMEs (VSME) digital template, as published by EFRAG. While CpI does not meet the definition of a micro, small, or medium sized enterprise, the VSME template has been adopted on a voluntary and proportionate basis to support clear, consistent, and high quality sustainability reporting ahead of mandatory CSRD implementation. This approach reflects CpI's current regulatory position while supporting data maturity, internal capability building, and organisational readiness.

The completion of CpI's Double Materiality Assessment provides a strong foundation for future CSRD compliance. The use of the VSME template for this reporting period represents a transition phase, enabling a structured and credible progression toward full CSRD and ESRS reporting when legally required. This approach will be reviewed as regulatory requirements, guidance, and internal capabilities continue to evolve.

Detailed sustainability metrics prepared in line with the VSME digital template are provided in the appendices to ensure transparency and support data accessibility, while the main body of this report focuses on key insights, priorities, and actions.

CpI's sustainability strategy is shaped by the nature of its business model and its role in the employment and talent solutions value chain. As a workforce-centred organisation with relatively limited direct environmental impacts, CpI's greatest opportunities to contribute positively to sustainable development are through decent work, inclusion, wellbeing, skills development and ethical business conduct. For this reason, CpI continues to anchor its sustainability strategy to the United Nations Sustainable Development Goals that are most relevant to its services, operations and stakeholder relationships.

Governance, Business Model & Value Chain Overview

Governance G1-2

Operational responsibility for the delivery of sustainability initiatives sits within the Group's People Experience function, reflecting the central role of workforce, culture and responsible business practices within Cpl's operating model. This function leads the implementation of key programmes, sustainability data collection, and internal engagement activities, working collaboratively across the business to embed sustainability considerations into day-to-day operations and business processes.

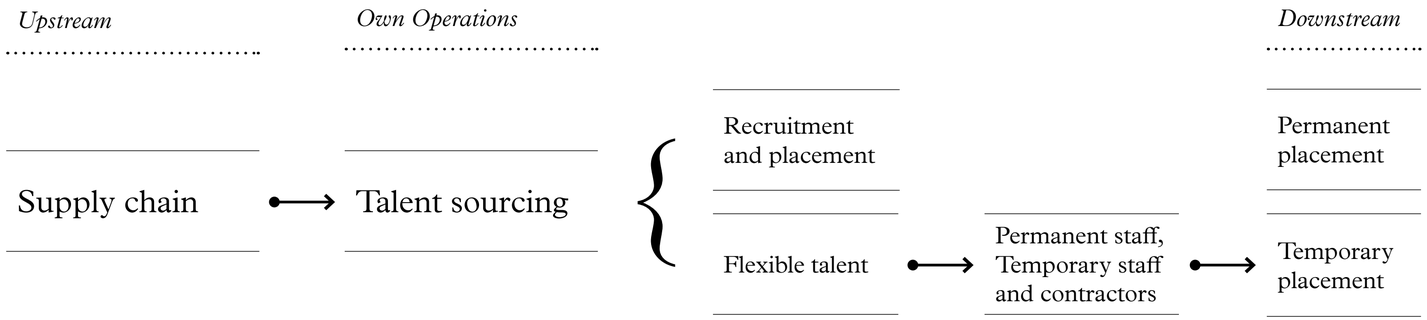
Sustainability governance supports the structured identification, assessment and management of sustainability-related impacts, risks and opportunities through the Group's double materiality assessment and risk management processes. Identified impacts, risks and opportunities are integrated into the Group's enterprise risk management framework and are considered in strategic and operational decision-making. These are subject to internal audit as part of the Group's ISO certification. IROs are regularly reviewed at Executive and Board level, supported by defined internal controls, reporting procedures and escalation mechanisms.

This governance structure ensures alignment between strategy, execution, risk management and reporting, enabling consistent ovrsight of sustainability performance and supporting transparent, reliable disclosures in line with evolving regulatory requirements, including CSRD.

Business Model and Value Chain SMB 1-3, IRO 1

Cpl operates as an integrated recruitment, managed services and project solutions partner, helping organisations solve workforce, operational and transformation challenges across multiple markets. Cpl's activities are primarily office-based and professional in nature, with a limited physical environmental footprint.

Cpl Business Model and Value Chain Map



Upstream activities include the procurement of office goods and services, information technology systems, recruitment platforms, and professional services supporting legal, financial, and operational processes.

Cpl's own operations comprise office-based professional activities, talent sourcing and screening, candidate onboarding and placement, and the management of both directly employed staff and flexible talent. Core internal functions include human resources, finance, procurement, operations, and legal oversight.

Cpl works closely with clients to deliver specialist recruitment and workforce solutions. Downstream activities include the placement of candidates into client organisations through permanent recruitment and the deployment of flexible talent to client sites while employed by Cpl. Flexible talent workers represent a significant component of Cpl's downstream value chain and are therefore considered within our sustainability risk management, due diligence and reporting processes, including material topics identified under ESRS S2 (Workers in the Value Chain).

Cpl's workforce-centred business model means that its most significant sustainability topics relate to people, ethical business conduct and responsible employment practices. As reflected in our Double Materiality Assessment, the most material impacts, risks and opportunities arise in relation to our own workforce, workers in the value chain, climate change and business conduct. The company operates predominantly in countries with low human rights and corruption risk profiles and does not engage in environmentally intensive activities.

Sustainability Risk Management

Cpl applies a structured and integrated approach to the identification, assessment and management of sustainability-related impacts, risks and opportunities (IROs) across its operations and value chain. Environmental aspects are systematically identified across all business activities, considering both direct and indirect impacts, including areas such as energy use, emissions, waste, business travel and procurement. These impacts are assessed and assigned risk ratings in line with the Group's risk management framework, ensuring consistency with the broader enterprise risk management process.

This environmental risk identification process is complemented by the Group's Double Materiality Assessment, which captures wider sustainability IROs in accordance with CSRD requirements. Identified impacts, risks and opportunities are monitored on an ongoing basis as part of our internal audit schedule, with assessments updated in response to operational changes, incidents or evolving regulatory requirements. Material risks are escalated through defined governance channels and are regularly reviewed at management and Board level, where they inform strategic planning, operational decision-making and sustainability objectives. Established internal controls, documentation processes and periodic management reviews support the effective management and continuous improvement of sustainability performance.

Building on this process, Cpl has identified a defined set of material sustainability related impacts, risks and opportunities (IROs) across E1, S1, S2 and G1, reflecting the nature of its business model and value chain. These IROs are predominantly concentrated within Social (S1 and S2) and Governance (G1) topics, consistent with Cpl's workforce-centric operating model, with a more limited set of Environmental (E1) impacts arising primarily from operational energy use and value chain emissions.

The identified IROs span upstream, own operations and downstream activities and are assessed across short, medium and long-term time horizons. Collectively, they reflect both actual and potential impacts, as well as key risks and opportunities that may influence Cpl's long-term performance, resilience and ability to create sustainable value. These IROs form the basis for the Group's sustainability strategy, targets and disclosures and are fully aligned with the outcomes of the Double Materiality Assessment.

IRO's are directly linked to the relevant SDGs throughout this report with our Governance G1 topics underpinning all SDGs as follows:

- *Anti-corruption & bribery*
- *Whistleblower protection*
- *Corporate culture*
- *Data privacy & cybersecurity*
- *Client relationship management*

Key Stakeholder Groups

In the context of its business activities and value chain, CpI considers the following stakeholder groups to be most relevant to its sustainability impacts and decision making:

Direct employees
Flexible talent
Permanent recruits (primarily represented through clients and industry bodies)
Clients and business partners
Suppliers and service providers
Charity partners and representative organisations
Financial stakeholders and internal management

Stakeholder perspectives informed our Double Materiality Assessment and continues to shape CpI's sustainability priorities and reporting focus.

The following sections build on the reporting approach outlined above, translating our materiality assessment and CSRD-aligned framework into focused action across our priority areas. Structured around the SDGs most relevant to CpI, they highlight the initiatives, performance, and progress delivered across our people, value chain, and environment, demonstrating how our reporting foundations inform meaningful and measurable outcomes.

Business Conduct and Ethical Governance (ESRS G1)

At CpI, responsible business conduct underpins how we create long-term value for our people, clients, candidates, suppliers and wider stakeholders. We recognise that strong governance, ethical decision-making and a culture of accountability are essential to maintaining trust and supporting sustainable business performance.

Our approach to business conduct is guided by Group policies, internal controls, mandatory training, and defined reporting mechanisms that promote integrity, transparency and compliance across our operations. These processes support the management of sustainability-related impacts, risks and opportunities identified through our Double Materiality Assessment and are aligned with the principles of ESRS G1 : Business Conduct.

Code of Conduct

CpI maintains a Code of Conduct which sets out the standards of behaviour expected of all employees and supports a culture built on integrity, respect, accountability and professionalism. The Code is supported by a range of related policies covering areas such as data protection, anti-bribery and corruption, diversity and inclusion, dignity at work, modern slavery and protected disclosures.

These standards are also extended to our value chain through our Supplier Code of Conduct, which establishes expectations relating to ethical behaviour, labour practices, human rights, environmental responsibility and compliance.

CpI's Supplier Code of Conduct has been issued to 78% of suppliers identified through our sustainability focused supplier risk assessment process.

Anti-Bribery, Corruption and Ethical Awareness

CpI operates a zero-tolerance approach to bribery, corruption, fraud and unethical behaviour. To support this commitment, all employees complete mandatory annual training covering anti-bribery, corruption, fraud and ethical awareness as part of our wider compliance programme.

This training helps employees recognise potential ethical risks, understand reporting responsibilities and make informed decisions consistent with ourvalues and governance requirements. Through regular training and policy reinforcement, we seek to maintain a strong culture of integrity across all operations.

Speaking Up and Whistleblower Protection

CpI is committed to fostering a culture where employees feel safe to raise concerns without fear of retaliation. We maintain a formal Protected Disclosures (Speaking Up) process which allows employees to report concerns relating to misconduct, unethical behaviour, regulatory breaches or other matters of concern.

Mandatory annual Speaking Up Protected Disclosures training ensures employees understand how concerns can be raised and how reports are managed. These arrangements support transparency, accountability and continuous improvement while helping to safeguard employees and other stakeholders.

Mandatory Compliance Declaration

To reinforce accountability and support regulatory compliance, all employees are required to complete an annual compliance declaration. This declaration is supported by mandatory training covering:

Anti-Bribery, Corruption, Fraud and Ethical Awareness
Modern Slavery and Human Trafficking
Data Protection
Cyber Security
Diversity and Inclusion
Dignity at Work
Health and Safety
Sustainability Awareness
Speaking Up Protected Disclosures

Together, these requirements help strengthen governance, support responsible decision-making and ensure employees understand their responsibilities in relation to ethical business conduct and compliance.

Sustainability Strategy and Report 2026

SDG 8 - *Decent Work and Economic Growth*



Our Commitment

We define decent work in line with the International Labour Organisation (ILO) as productive and meaningful employment carried out in conditions of freedom, equity, security, and human dignity. This definition underpins our policies, decision making, and everyday practices.

Cpl upholds the highest standards of ethical and compliant employment by adhering to all relevant laws and regulations in the countries where we operate. We work exclusively with reputable organisations that share our commitment to fair and safe working conditions, and we require all suppliers and partners to meet the expectations set out in our Supplier Code of Conduct.

Central to our approach is ensuring that every Cpl employee has access to meaningful, challenging work and opportunities for professional development. Across all business areas, we have clearly defined career pathways supported by our global Core Competency Framework. To reinforce transparency and fairness, we have established a structured promotion process and have trained our employees to ensure consistent application across the Group.

Achievements to Date

86,860 people placed into decent work since 2019, including 9,939 placements in 2025.

More than 50 Great Place to Work Champions supported employee engagement, wellbeing initiatives, participation, and feedback gathering across the Group.

Advanced Pay Transparency Readiness.

Over 3,000 employee nominations received in the 2025 Cpl All-Stars Programme.

Since 2019, over 920 students have participated across Cpl's youth programmes combined.

Assisted more than 167 EPIC participants (asylum seekers and refugees) over the last three years through CV preparation and mock interview support.

IRO Mapping

SDG 8, Decent Work and Economic Growth is the most material SDG for Cpl, reflecting its role in employment creation, fair working conditions and labour market participation across both its own workforce and value chain.

Ref	Topic	ESRS	Type	Nature	Value	Time Horizon	Governance Link
4	Secure employment & working time (employees)	S1	Impact	Actual – Positive	Own operations	S/M/L	G1-23
5	Adequate wages (employees)	S1	Impact	Actual – Positive	Own operations	S/M/L	G1-23
8	Freedom of association	S1	Impact	Potential – Negative	Own operations	S/M/L	G1-24
14	Employee retention	S1	Opportunity	Positive	Own operations	S/M	G1-23
15	Secure employment (value chain)	S2	Impact	Actual – Positive	Downstream	S/M/L	G1-26
16	Adequate pay (value chain)	S2	Impact	Actual – Positive	Downstream	S/M/L	G1-26
22	Client retention via responsible practices	S2	Opportunity	Positive	Downstream	S/M	G1-26
27	Client attrition & contractual risk	G1	Risk	Negative	Downstream	S/M	G1 core

Workforce Profile
(as of snapshot date 31 December 2025)

- *924 internal employees across the Group*
- *13,863 flexible talent workers supporting our clients and communities*
- *68% female | 32% male workforce representation*
- *36 nationalities represented across the organisation*
- *39 languages spoken by our employees*
- *50:50 gender representation on the Group Executive Team*
- *33% female representation on the Board of Directors*

What's New

Pay Transparency

CpI is proactively preparing for the EU Pay Transparency Directive by introducing clear organisational structures, consistent role definitions, and strengthened governance processes.

The Directive is designed to reinforce the principle of equal pay for equal work, or work of equal value, by increasing transparency around how pay is determined and communicated. Key requirements include greater transparency at recruitment stage, enhanced employee access to pay information, the removal of pay secrecy clauses, and expanded gender pay gap reporting obligations.

In preparation, CpI is taking a structured and forward-looking approach to ensure readiness and compliance:

- *Job architecture: Developing a Group-wide job architecture to support consistency, evidence equal work, and underpin fair and transparent pay practices.*
- *Standardisation: Aligning job descriptions and job levels across all pillars to ensure clarity, comparability, and consistency across the organisation.*
- *Recruitment and systems readiness: Reviewing recruitment processes and systems to ensure alignment with pay transparency requirements.*
- *Gender pay gap reporting: Continuing robust gender pay gap reporting, with enhancements to align with future EU requirements, including more granular analysis. We publish our Gender Pay Gap Reports on our website.*

Market challenges

The talent and recruitment sector has experienced a period of sustained volatility in recent years, driven by broader macroeconomic uncertainty and shifting labour market dynamics. Across key markets, employer confidence has remained cautious, resulting in lower permanent hiring volumes, longer decision-making cycles and an increased reliance on flexible or contract hiring models. Demand has been uneven across sectors, with some areas showing resilience while others have seen a decline in permanent placements. At the same time, the industry has been navigating a complex dynamic of ongoing skills shortages alongside reduced job creation, increasing competition for both roles and high-quality candidates. Recruitment businesses have also faced rising operating costs, tighter client budgets and higher expectations around speed, quality and compliance, further intensifying competitive pressures. In parallel, rapid advances in technology, particularly in AI and automation, are reshaping how services are delivered, requiring continued investment and upskilling to remain competitive.

These market conditions have had a direct impact on our ability to deliver against certain sustainability targets during the reporting period. In particular, reduced hiring activity has affected the number of people we have been able to place into employment, while lower demand across some sectors has influenced the volume of training and development hours delivered. In addition, a more constrained operating environment, combined with reduced discretionary capacity across the business, has led to a decline in employee volunteering activity. We also saw an 8% reduction in our trust and engagement scores, reflecting the impact of a more challenging operating environment on our people. While this is disappointing, it has provided valuable insight and renewed focus on the importance of employee experience, leadership visibility and communication during periods of change.

While these impacts reflect broader market conditions rather than a change in our intent or commitment, they highlight the direct link between economic cycles and aspects of our social sustainability performance. As market conditions stabilise, we are confident in our ability to rebuild momentum and scale our impact across employment, training, community engagement and overall employee experience.





Supporting Decent Work Through Employee Participation and Innovation
As part of our commitment to SDG 8: Decent Work and Economic Growth, CpI continues to strengthen employee engagement. Our Great Place to Work (GPTW) Working Groups remain a key mechanism for ensuring that employee voices are central to how we evolve our culture, policies, and practices.

These cross functional groups play an active role in identifying opportunities for improvement and co-designing initiatives that enhance career development, wellbeing, communication, and recognition across the organisation. They act as a collaborative forum for innovation and a meaningful way for colleagues from all levels and divisions to connect, share experiences, and influence positive change.

Our Great Place to Work Champions were also instrumental during the year. Over 50 colleagues from across the Group played an active role in gathering feedback, encouraging participation in wellbeing and engagement initiatives, and promoting a culture where everyone feels valued and included.

Decent Work Across Our Workforce and Value Chain (ESRS S1 & S2)
CpI is committed to expanding access to decent work and has set a target to place 100,000 people into decent work by 2030. Since 2019, we have supported 86,860 people in securing meaningful employment, including 9,939 placements in 2025, across both permanent and flexible talent opportunities.

This commitment extends across our own workforce, the candidates and flexible talent we support, and the clients and suppliers with whom we work. Through our recruitment, staffing and outsourcing services, we seek to promote secure employment, fair treatment, access to opportunity, and appropriate support throughout the recruitment and placement journey.

Candidate experience is an important part of this commitment. CpI operates a Candidate Satisfaction Survey (CSAT), issued following a candidate's first recorded interview. Candidate satisfaction has remained consistently strong at approximately 4.65 out of 5, providing valuable insight into the experiences of those progressing through our recruitment processes and helping us identify opportunities for continuous improvement.

The wellbeing and safety of workers placed through CpI is also an important consideration. Health and safety at client sites has been identified as a material topic within our Double Materiality Assessment, reflecting the fact that many flexible talent workers operate under client supervision. Through our client onboarding, compliance and relationship-management processes, we seek to support safe, fair and responsible working environments across our value chain.

CpI complies with all applicable employment legislation in the countries where we operate and expects equivalent standards across our value chain. Our Supplier Code of Conduct establishes expectations relating to ethics, accountability, transparency and responsible business practices, and has been issued to 78% of suppliers identified through our sustainability-focused supplier engagement programme.

Beyond direct employment opportunities, we support access to work and employability through partnerships with organisations including EPIC, Open Doors, Junior Achievement Ireland and Trinity Centre for People with Intellectual Disabilities, helping individuals overcome barriers to employment and develop the skills and confidence needed to succeed in the workplace.

Data Protection & Information Security
CpI maintains a robust governance framework to ensure the responsible management of data, privacy and operational risks. Our approach is underpinned by an Information Management System aligned with ISO best-practice standards, supporting the secure handling of personal and client information across all business units.

In line with GDPR requirements, we maintain comprehensive data protection policies, deliver regular staff training, and conduct ongoing monitoring and internal reviews to safeguard information integrity.

Our information security controls, incident-response processes and enterprise risk management framework collectively strengthen business continuity, uphold regulatory compliance, and protect stakeholders. These systems form a core element of our governance approach and reflect our commitment to transparency, accountability and long-term organisational resilience.

Cpl All-Stars
Recognition is a cornerstone of Cpl's culture, reinforcing our values and strengthening employee engagement across the organisation. The Cpl All-Stars Programme, launched in 2022, recognises employees who consistently go above and beyond in living our values in action. Through three nomination rounds each year, colleagues are empowered to celebrate one another's contributions, fostering a culture of peer recognition and shared accountability.

Scale and impact: Over 3,000 nominations were received in 2025 across three cycles.

Values-based recognition: Five of the fifteen All-Star categories directly align to our five Core Values, ensuring recognition is meaningfully embedded in our culture.

Visibility: Every nominee receives a digital badge on Workvivo and is publicly recognised, creating a culture of appreciation and accountability.

Each summer, we bring this programme to life through the Cpl All-Stars Summer Party, where 75 individuals are recognised across five teams, celebrating the outstanding contributions of our people and the collective impact they make across the organisation.

Local recognition programmes in individual business units complement this global initiative, ensuring that every employee, regardless of role or geography, can be celebrated for demonstrating our shared values.

Supporting Decent Work in our Communities
Through our #CplGivingBack programme, we encourage and empower our people to use their time, skills, and experience to support individuals who may face barriers to employment. By offering volunteering time off, delivering employability workshops, mentoring jobseekers, and partnering with community organisations, we help build the capabilities and confidence needed to access meaningful and secure work.

Knowledge sharing is at the heart of this commitment. Our colleagues regularly contribute their expertise, from CV building and interview preparation to coaching on digital skills and workplace readiness, to help people strengthen their employability and navigate their career journeys.

These initiatives are focused on empowering individuals across diverse groups, including young people, long term unemployed individuals, migrants, and those from underserved communities.

Through these collective efforts, Cpl aims to create long term positive impact, fostering equitable access to decent work opportunities and contributing to more inclusive and resilient communities. Our belief is simple: when we invest in people, we strengthen society, and when we share our skills, we help build a more sustainable future of work for all.

Volunteering Time Off
Cpl promotes Volunteering Time Off (VTO) throughout the organisation where our people can use up to two working days per year to volunteer. To encourage this, we have a group wide KPI to use at least four volunteering hours and log them on our HR Management System.

In 2025, overall VTO hours were lower year-on-year, reflecting challenging market conditions within the recruitment industry, alongside internal business priorities that reduced the capacity for employees, particularly in revenue generating roles.. Cpl remains committed to supporting employee volunteering and community engagement and continues to encourage participation where operationally feasible.



Junior Achievement Ireland
In 2025 Cpl continued its long standing volunteer partnership with Junior Achievement Ireland (JAI), supporting young people to stay in education and develop the skills needed to thrive in a rapidly changing world.

Through programmes delivered from primary level through to the end of secondary school, students are encouraged to explore their potential, understand future career pathways, and recognise the positive impact they can make as individuals, community members, and future employees.

Over the past decade, over 2,000 students across 47 schools have participated in JAI programmes delivered by Cpl volunteers. In 2025, we reached an additional 215 students, further strengthening our commitment to youth development and social impact.

A highlight of the year was Cpl's hosting of 70 fourth class students from St. Christopher's School in our Dublin headquarters for a three hour "It's Our Planet" workshop, delivered in partnership with JAI. This sustainability focused programme aligns closely with Cpl's own environmental priorities. The students were highly engaged and curious, contributing to an energetic and inspiring learning environment.

In addition, Kerri Morris, Cpl's Senior Sustainability Consultant delivered the full programme to the 3rd and 4th class students of Castletown N.S, extending its reach and reinforcing our commitment to building environmental awareness at a young age.

Our partnership with JAI continues to generate long term impact: Three former Junior Achievement participants have since joined the Cpl Group IT team, demonstrating the lasting impact of early career engagement and skills development initiatives.

Transition Year (TY) Programme
CpI has successfully run its TY programme for more than 8 years and has welcomed 130 students since 2019. In 2025 we hosted 21 students and in early 2026, CpI welcomed an additional 24 Transition Year students for our weeklong TY Programme. During the programmes, participants are introduced to the extensive variety of roles supported across CpI and our clients, providing valuable insight into the diverse career opportunities available.

The programme emphasises the development of essential personal and professional skills. Students enhanced their communication and public speaking abilities, acquired practical stress management techniques, and gained an understanding of the influence of social media and strategies for managing their digital presence and strengthened their knowledge in sustainability.

Epic
The EPIC Programme with works with asylum seekers and refugees to help them find jobs and integrate into Irish society. Since 2008 our employees have used their VTO to assist refugees with CV and interview preparation with the intention of finding meaningful work. In the last 3 years we have supported over 167 participants from EPIC with Mock Interview & CV Prep, we match the participants with Recruiters from their area of interest where possible.

Trinity Centre for People with Intellectual Disabilities
Continuing our strong relationship with TCPID, CpI hosts CV and Interview Workshops in our CpI Headquarters. In 2025, the students met with 11 CpI mentors for 1:1 sessions. During this session, we also heard from our Panel made up of our 3 TCPID Graduates working in CpI, Mei Lin Yap, Barry Olwill and Marian O'Rourke.

Following on from the success of these 1:1 sessions, CpI also hosted a session with Trinity Graduades at their campus in Trinity College where our mentors helped the graduates prepare for their internships by facilitating a refresher course in CV Tips and AI Skills.

Open Doors
CpI is a member of the Open Doors Initiative, a non-profit organisation that supports people of underrepresented groups to access employment and education in Ireland. These groups include refugees and migrants, people with a disability, LGBTQIA+, people with a criminal history, Travellers and Roma, and disadvantaged youth.

As part of our partnership with the Open Doors Initiative colleagues from across CpI have joined the Mentorship Programme one of their longest running programmes. Since 2024, over 20 people from CpI signed up to support the programme.

CpI has contributed €5,000 towards the Fresh Start programme.

We mentor students as part of the Flash Mentoring Programme organised by NEIC (Northeast Inner City) Initiative which supports students from six inner city DEIS schools

Sharon Vize, Chief People Officer is a Board member of the Open Doors Initiative and is a committee member



Future Commitments and Results

1

Provide decent work for 100,000 people by 2030 (from 2019) through our permanent and flexible talent opportunities:

In 2025 we placed 9,939 people into decent work and since 2019 we have placed 86,860 people.

2

Support 4,000 people through our Transition Year, Junior Achievement Ireland, and Work Experience programmes by 2030 with evidence of positive impacts on the participants:

We aim to achieve this by providing dedicated training and awareness in the areas of CV development, competency based skills and job searching skills to drive knowledge and competency for young people entering employment. Since 2019, we have supported 1,411 people through these programmes.

3

Increase our Volunteering Time Off hours with our charity education partners:

We raised awareness of employee Volunteering Time Off (VTO) initiatives throughout the business through WorkVivo and our What's Going On newsletters.

4

Support our people and the planet by implementing our Hybrid Working Policy to ensure the full utilisation of all Cpl offices by 2023:

We achieved this goal having implemented our hybrid working policy across the business. It has therefore been removed from our metrics table below.



Targets and Metrics



SDG 8: Decent Work and Economic Growth

Cpl commits to providing decent work by operating to the highest standards and complying with all existing laws and regulations

Priority Target	Responsibility	KPI	2019	2020	2021	2022	2023	2024	2025	Progress
Provide decent work for 100,000 people by 2030 through our permanent and flexible talent opportunities	Cpl Group	Number of placements per year	7,117	9,279	17,257	17,278	13,073	12,917	9,939	↗
Support our people and the planet by implementing our hybrid working policy to ensure the full utilisation of all 50 Cpl offices by 2023	People Experience& Management Teams	% offices with hybrid policy in place	New metric				100%	100%	100%	→
Support 4,000 people through our TY, JAI and work experience programmes by 2030 (from 2019) with evidence of positive effects on the participants to drive knowledge and competency for young people who will be entering the world of work	Cpl Group	Number of TY and JAI students through programmes	JAI 276 TY/ Work Experience 24	JAI - 483 TY/ Work Experience 16	JAI – 0 (Covid) TY/ Work Experience 12	JAI – 32 TY/Work Experience 17	JAI - 253 TY/ Work Experience 38	JAI - 0 TY/Work Experience 23	JAI 215 TY 21	↘
Increase volunteering hours with our charity education partners e.g. BITC, TCPID, JAI etc. by offering the opportunity to our internal people by 2023	Cpl Group	Number volunteering hours logged in HRMS system	New metric				998	1132.25	318	↘

SDG 3 - *Good Health and Wellbeing*



Our Commitment

At Cpl, we are committed to protecting our people's health, safety and wellbeing. We recognise that people have their own challenges and struggles at various stages throughout their life and that at any point a person might need support.

Achievements to Date

Awarded Shine Workplace Accreditation (2025) for leadership in workplace mental health and wellbeing.

105 active Mental Health Champions and Ambassadors in 2025 supporting colleagues across the Group.

81 wellbeing programmes delivered in 2025, supporting employees across multiple life stages and wellbeing needs.

Achieved Fertility Friendly Employer Accreditation, becoming the first Irish recruitment and talent solutions organisation to do so.

Maintained a strong 4.65/5 Candidate Satisfaction Score, supporting wellbeing across the talent journey.

IRO Mapping

Health, safety and wellbeing are core to Cpl's people-centric model. While internal risks are limited due to office-based work, risks arise in downstream activities where flexible talent operates under client supervision.

Ref	Topic	ESRS	Type	Nature	Value	Time Horizon	Governance Link
6	Work-life balance	S1	Impact	Actual – Positive	Own operations	S / M / L	G1-23
7	Health & safety (employees)	S1	Impact	Potential – Negative	Own operations	S / M / L	G1-23
12	Workplace harassment & violence	S1	Impact	Potential – Negative	Own operations	S / M / L	G1-24
17	Health & safety (client sites)	S2	Impact	Potential – Negative	Downstream	S / M / L	G1-26 (client mgmt.)

What's New?

Bank@Work Financial Wellbeing with Bank of Ireland
Cpl supports employee financial wellbeing through our Bank@Work programme, delivered in partnership with Bank of Ireland. Through a series of webinars and 1:1 clinics, employees are provided with practical guidance on financial planning, managing personal finances, and making informed financial decisions.

VHI Wellbeing Sessions
In addition, Cpl partners with VHI to deliver a range of wellbeing sessions focused on promoting healthier lifestyles and proactive health management. These sessions provide employees with expert-led insights on key health topics, supporting both physical and mental wellbeing.

Lena by Inspire - Employee Wellbeing Support
Cpl supports employee mental health and wellbeing through our partnership with Lena by Inspire, an independent provider of employee assistance and wellbeing services. Lena offers access to a range of confidential, evidence-based supports, including counselling, a 24/7 helpline, and a digital support hub, ensuring employees can access the right support at the right time.

Through this partnership, employees are supported across a range of personal and professional challenges, reinforcing a culture of openness, care, and proactive wellbeing. By providing accessible and person-centred mental health support, Lena plays a key role in supporting Cpl's commitment to SDG 3.

BeWell@Cpl Communications
Supporting the wellbeing of our people extends beyond initiatives and events and is reinforced through ongoing communication and awareness. The BeWell@Cpl newsletter serves as a key platform to promote health and wellbeing across the organisation, providing employees with accessible, practical resources to support their physical, mental, and emotional wellbeing.

Through regular updates, the newsletter shares expert guidance, wellbeing tips, and highlights of internal initiatives, encouraging employees to engage with and prioritise their wellbeing in a way that suits their individual needs. It also provides visibility of available supports and promotes a culture of openness around wellbeing.

By embedding wellbeing into regular communications, BeWell@Cpl plays an important role in fostering a proactive and informed approach to employee health.

Tryka
As part of our Wellbeing initiatives, we have supported employee participation in the Tryka initiative, an Irish-founded hybrid fitness race league designed to promote physical wellbeing, resilience, and community.

Tryka combines running intervals with functional fitness challenges to create a high-energy, full-body endurance event that tests strength, stamina, and mental resilience. Open to participants of all fitness levels, the programme emphasises accessibility, encouraging individuals and teams to take part in a supportive and community-driven environment.

In 2025, Cpl supported an employee team in participating in a Tryka event, with strong engagement and feedback highlighting the positive impact on both physical wellbeing and team connection. Building on this, a further team will take part in July 2026, reflecting continued interest in initiatives that encourage active lifestyles and collaboration across the organisation.

Mental Health
In Summer 2025, Cpl was delighted to be awarded the Shine Workplace Accreditation. This accreditation places Cpl among other leading organisations who have been recognised for their dedication to creating supportive and inclusive workplace cultures.

When taking this pledge, our goal was to drive a cultural shift within Cpl and create an environment where every employee feels supported, valued, and empowered to talk openly about mental health. Below are just some of the offerings that have been introduced since taking this pledge:

Creation of our Mental Health Toolkits.

The launch of Cpl's Mental Health Awareness Month which took place for the fourth time this year.

We ran several webinars focusing on varying topics in relation to wellbeing and mental health.

5 x Mental Health & Stigma Workshops facilitated by Shine Ambassadors with another taking place on Thursday 23 October.

Launch of Cpl's Mental Health Ambassador Programme.

Launch of Disclosure & Support Guide and Process.

Creation and launch of Cpl's Mental Health Policy.

Menopause
Menopause is not just a gender or age issue; it is an organisational issue that can impact on colleagues both directly or indirectly. We have hosted several Menopause Café's and have dedicated Menopause Champions who have complete Menopause Champion Training to support those who are directly or indirectly impacted by Menopause via our Menopause space on Workvivo. This is a space dedicated to breaking the stigma, educating all colleagues and providing support for those who may need it.



Fertility Friendly Employer
We're proud to share that Cpl is now an accredited Fertility Friendly Employer and the second Irish organisation to gain accreditation following their Dublin launch in 2025, and the first in the Irish recruitment and talent solutions space.

"From the moment (Cpl) joined our membership, it was clear how much their people mattered. Their openness and leadership, including sharing lived realities at our Dublin launch through a member of their SLT, set the tone for meaningful, human conversations around fertility at work."

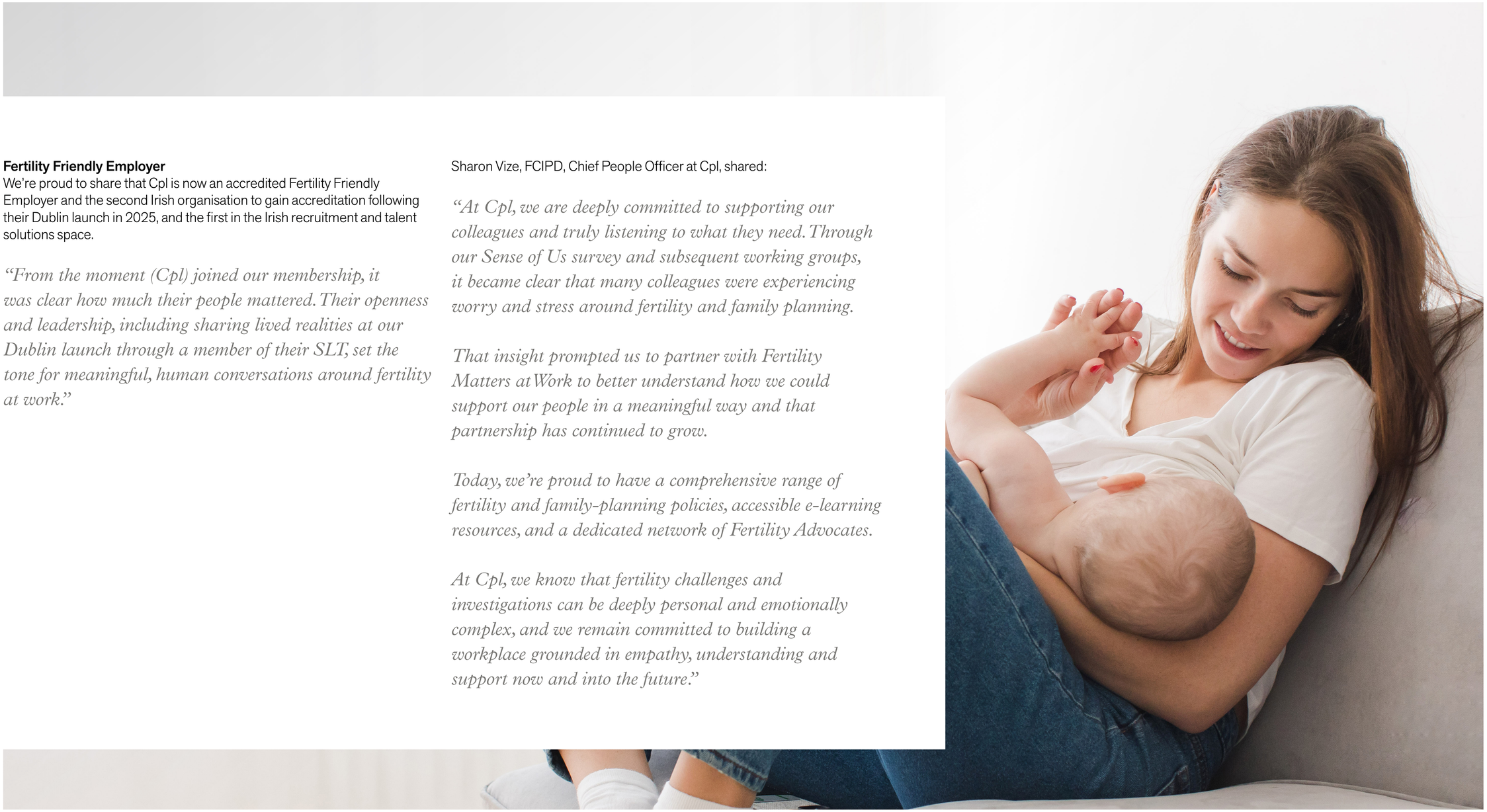
Sharon Vize, FCIPD, Chief People Officer at Cpl, shared:

"At Cpl, we are deeply committed to supporting our colleagues and truly listening to what they need. Through our Sense of Us survey and subsequent working groups, it became clear that many colleagues were experiencing worry and stress around fertility and family planning.

That insight prompted us to partner with Fertility Matters at Work to better understand how we could support our people in a meaningful way and that partnership has continued to grow.

Today, we're proud to have a comprehensive range of fertility and family-planning policies, accessible e-learning resources, and a dedicated network of Fertility Advocates.

At Cpl, we know that fertility challenges and investigations can be deeply personal and emotionally complex, and we remain committed to building a workplace grounded in empathy, understanding and support now and into the future."



Flexible Talent: Employee Satisfaction
As outlined in our Decent Work Across Our Workforce and Value Chain section, monitoring the experiences of candidates and flexible talent remains an important part of our approach to wellbeing and responsible employment practices. Candidate satisfaction remained strong in 2025, with a CSAT score of approximately 4.65 out of 5.

While this positive result provides useful insight, we did not fully achieve our target of implementing a comprehensive and consistent measure of flexible talent satisfaction across the organisation. Several operational challenges affected data quality during the year, including inconsistencies in data, lower response rates within specialist recruitment areas, and an over-representation of responses from higher-volume recruitment functions. These factors limited our ability to obtain a fully representative view of the experiences of flexible talent populations.

The lessons learned through this process have helped identify opportunities to strengthen our measurement framework. As part of the implementation of our new ATS and wider continuous improvement initiatives, we are improving data capture processes, exploring alternative feedback approaches for specialist candidate groups, and developing a more balanced methodology to better reflect the experiences of candidates and flexible talent across all business areas.

By strengthening how we measure candidate and flexible talent experiences, we aim to improve the quality of insight available to support wellbeing, candidate care, responsible employment practices and future ESRS-aligned reporting

Giving Back: Re-Turn Scheme & Christmas Charity Day
CSR initiatives and activities are of real importance to Cpl. To reinforce our connection with giving back, we enable our people to support many charity organisations however over the past 2 years we have really focused our attention on supporting the Irish Red Cross and Barnardos.

As part of our ongoing commitment to supporting the wellbeing of children and families in our communities, Cpl hosted a Sustainable Christmas Market, Bake Sale and Raffle, held in aid of Barnardos Ireland. These events brought together colleagues from across the organisation, combining creativity, volunteering and fundraising to make a meaningful contribution to a charity dedicated to protecting and supporting vulnerable children.

The initiative raised €2,330 through the Barnardos Raffle. Colleagues contributed handmade crafts, baked goods, raffle prizes and volunteer time, demonstrating strong employee engagement and a shared commitment to community wellbeing.

This initiative reflects Cpl's focus on promoting healthier, more resilient communities by supporting organisations that provide essential services to children and families. Ending the year by giving back underscores our belief that collective action, no matter how small, can make a positive and lasting impact on the wellbeing of those who need it most.

Re-Turn at Cpl
At Cpl's Dublin Headquarters, we've partnered with St. Patrick's Boys National School, donating all cans and bottles to the school. All funds from these donations are used towards nutritious breakfast supplies and events throughout the school year.

"A Big Thank You to Cpl! The cans generously donated by Cpl for return have made a huge impact on our school! Recently, the funds from these returns have helped us provide breakfast supplies for the students who may have arrived at school without having eaten - ensuring they start their day nourished, focused, and ready to learn! A little kindness goes a long way. Thank you for supporting our school community!"

In early 2026 our Re-Turn partner St. Patrick's BNS Ringsend, were recognised as a Re-turn Exemplary School of 2026 a fantastic achievement that reflects the real impact of collective action in our communities.

Health & Safety
Cpl is committed to providing a safe, healthy and supportive working environment for all employees and for all individuals who may be affected by our activities. In line with our Health and Safety Policy, we recognise our responsibility to maintain high standards of workplace safety and to ensure that risks are minimised as far as is reasonably practicable.

We operate a comprehensive health and safety framework that outlines clear responsibilities for both the organisation and our employees. All colleagues are required to familiarise themselves with relevant safety procedures (whether on Cpl premises or at client sites) and to take reasonable care to avoid placing themselves or others at risk. We maintain transparent reporting processes, including immediate reporting of accidents, near misses and hazards, supported by our internal accident documentation and escalation procedures.

Our approach includes structured processes for first aid, fire safety, and personal safety, ensuring employees know how to respond effectively in the event of an incident. All staff have access to trained First Aiders or appointed persons, and fire evacuation guidelines are clearly communicated and practised to support preparedness and safe evacuation in an emergency.

To embed a strong culture of safety, Cpl provides mandatory annual health and safety training alongside ergonomics training to all employees, ensuring that every individual understands core safety expectations, emergency procedures and their responsibilities under our policy. This training is regularly refreshed to maintain awareness and ensure compliance with evolving best practice and regulatory requirements.

Personal safety is also a core component of our programme. Employees are encouraged to avoid lone working where possible, to follow clear protocols when visiting external sites, and to notify colleagues of their whereabouts when attending off site meetings. Any concerns regarding personal safety are escalated to line managers for immediate review and action.

Through proactive risk management, transparent reporting, and continuous learning, Cpl strives to foster a culture where employee wellbeing and safety are prioritised. Our processes reflect our commitment to protecting our people, supporting safe working environments and maintaining the highest standards of organisational responsibility.

Future Commitments and Results

1

Provide a range of programmes to support our people with their health and wellbeing across various life stages.

Cpl continues to support our people through their different life stages, whether it be menopause, working carers, mental health challenges, financial wellness, applying for a loan or getting mortgage ready. In 2025, Cpl offered 81 different programmes tailored to the needs of our people and continues delivering on these needs into 2026.

2

Maintain/Increase our wellbeing satisfaction score in the GPTW survey.

In our 2025 Great Place to Work Survey, we received a wellbeing score of 74% which is a 8% change from our 2024 score of 82%. This is following a year of challenging market conditions.

3

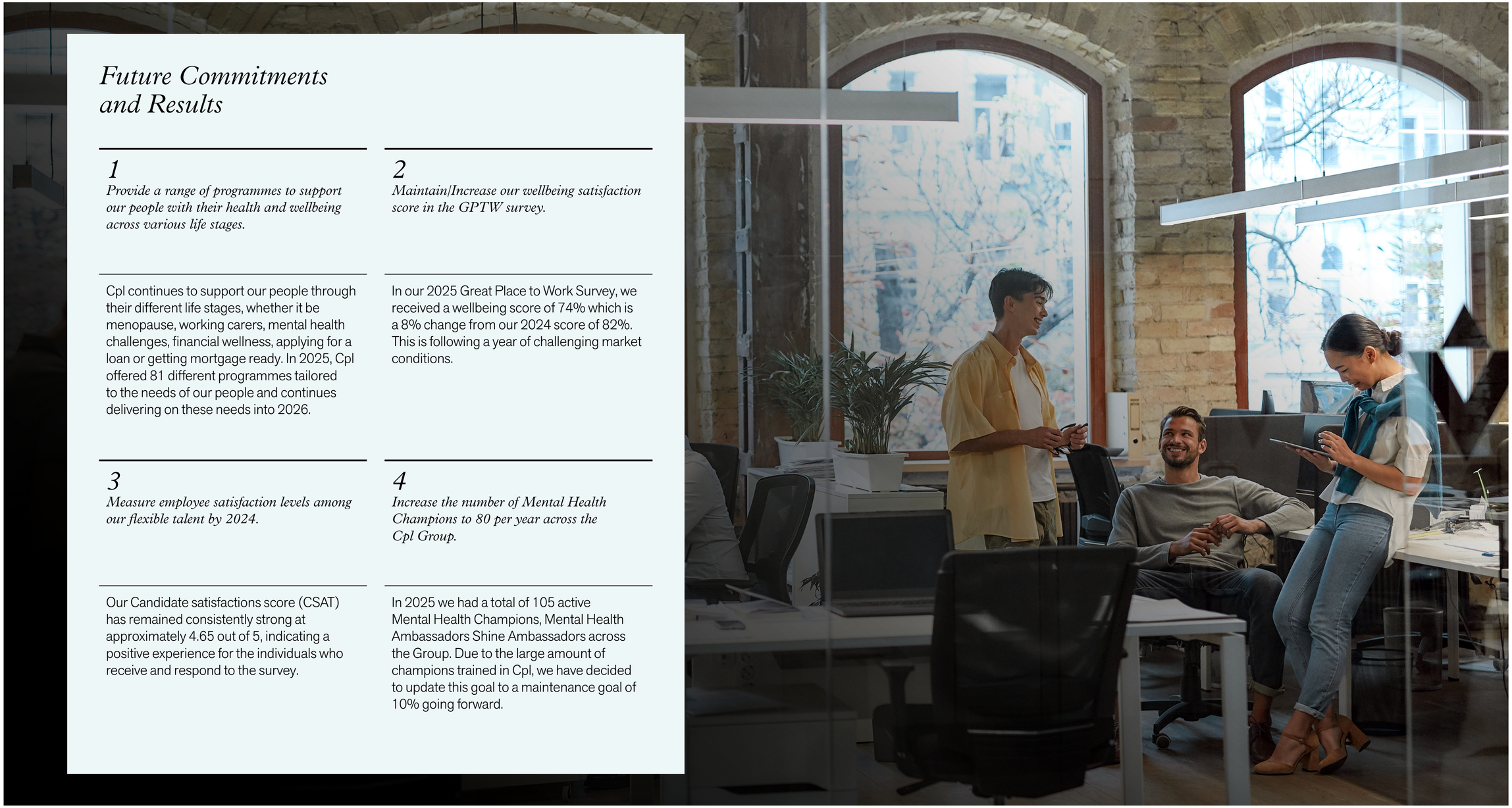
Measure employee satisfaction levels among our flexible talent by 2024.

Our Candidate satisfactions score (CSAT) has remained consistently strong at approximately 4.65 out of 5, indicating a positive experience for the individuals who receive and respond to the survey.

4

Increase the number of Mental Health Champions to 80 per year across the Cpl Group.

In 2025 we had a total of 105 active Mental Health Champions, Mental Health Ambassadors Shine Ambassadors across the Group. Due to the large amount of champions trained in Cpl, we have decided to update this goal to a maintenance goal of 10% going forward.



Targets and Metrics



SDG 3: Good Health & Wellbeing

Protect our people's Health, Safety & Wellbeing

Priority Target	Responsibility	KPI	2019	2020	2021	2022	2023	2024	2025	Progress
Provide a range of programmes to support our people with their health and wellbeing across life stages	People Experience & Management Teams	# Programmes & Initiatives hosted per year with evidence of positive impact	New metric				113	184	81	↘
Maintain/Increase our wellbeing satisfaction score in the GPTW survey	People Experience & Management Teams	Employee wellbeing satisfaction score in GPTW	n/a	73%	77%	85%	87%	82%	74%	↘
Candidate satisfaction levels*	People Experience & Management Teams	CSAT Score out of 5	New metric					Delayed to 2025	4.65	→
Maintain the number of Mental Health Champions to 80 per year across the Cpl Group	People Experience & Management Teams	# Mental health and See Change champions trained per year	New in 2021		31	38	95	116	105	↗

Notes:
[1] This target has been changed to reflect the candidate journey, We hope to reintroduce our flexible talent satisfaction score in the coming years
**Due to the large number of champions trained in Cpl, we have decided to remove our goal of training 85 people annually. Our new goal is to maintain a level of at least 10% mental health champions across the organisation at any one time.

SDG 4 - *Quality Education*



Our Commitment

CpI is dedicated to providing first class Learning and Development opportunities to empower our people with the skills and knowledge needed to be successful in their roles and to support professional and personal growth.

We share practical advice beyond our own workforce by partnering with charity and educational groups across Ireland such as Trinity Centre for People with Intellectual Disabilities and EPIC, and using our volunteering time off which we have highlighted in the Decent Work and Economic Growth section above.

Achievements to Date

Delivered 240 training sessions, workshops and webinars in 2025

Developed future leaders through the Fusion Leadership Programme, resulting in 40+ graduates

Designed and launched our new Managers programme – Sigma, in collaboration with UCD Professional Academy

Supported 24 employees in further education programmes through funding, study leave and exam support

Maintained a comprehensive mandatory training framework covering ethics, sustainability, diversity, cyber security, modern slavery and health & safety

Achieved a 99.5% completion rate for mandatory Climate 101 training in its first year

IRO Mapping

CpI plays a key role in enabling access to employment and skills development through recruitment, training and advisory services.

Ref	Topic	ESRS	Type	Nature	Value	Time Horizon	Governance Link
10	Training & skills development (employees)	S1	Impact	Actual – Positive	Own operations	S / M / L	G1-23
19	Training & access to opportunities	S2	Impact	Potential – Positive	Downstream	S / M / L	G1-26
28	AI & operational efficiency (learning systems)	G1	Opportunity	Positive	Own operations	S / M	G1 core

What's New?

Talent Performance

At CpI, we care about continuously training and upskilling our people to support them throughout their careers and to ensure we are always at the leading edge of new legislation, recruitment practices and standards.

Each course, webinar and programme is tailored to unlock the target audience's full potential and to achieve our vision of becoming the world's best at delivering sustainable transformational talent solutions and experiences. All our programmes are delivered by high calibre facilitators and trainers with considerable industry expertise. We are fortunate to be able to draw on a wealth of experience and knowledge from a wide variety of individuals within the business including directors, managers, consultants, and internal trainers.

CpI's Career Development Framework supports our people towards achieving their full potential. This framework is underpinned by our core competencies of:

- *Communicate with Impact*
- *Lead and Deliver Business Results*
- *Be Client and Candidate Centric and Commercially Aware*
- *Collaborate and Contribute to Driving our Success*
- *Problem Solve and Innovate Creatively*
- *Continuous Development of Self and Others*

CpI provides first class Learning and Development (L&D) opportunities to empower our people with the skills and knowledge needed to be successful in their roles. In 2025 we held 240 unique training sessions, workshops and webinars and as most of our offerings are delivered remotely or on a hybrid basis, our people can attend regardless of geographical location.

An overview of our L&D offerings:

1. Onboarding for Success Programmes
   Targeting our new hires
2. Technical Training
   Focusing on the effective use of our various systems and technologies
3. Statutory and Mandatory Training
   To protect our people and business
4. Recruitment Topics
   Relating to both Candidates and Clients
5. Virtual 30's
   Our knowledge sharing forum covering a wide variety of topics
6. Tailored Training Initiatives
   Addressing the specific needs of teams and divisions
7. Mentoring Programme
   Empowering our junior and mid-level consultants
8. Personal Development
   Working in tandem with HR to nurture our peoples' wellbeing
9. Management Programmes
   Targeting our management community
10. Further Education Support
    To encourage ongoing personal and professional development

In addition to the above, all our people managers are required to attend the following training sessions:

- *Mandatory Diversity, Equality and Inclusion Training*
- *Mandatory Dignity at Work Training*
- *Mental Health Champion and See Change training*
- *Inclusive Leadership Training (run quarterly with Investors in Diversity)*

Learning Journey

In line with ESRS S1 (Own Workforce), CpI is committed to supporting employee development, capability building and long term career progression through a structured learning journey.

All new hires complete a 12 week Onboarding for Success Programme, designed to support early integration and consistent capability development. The programme combines online learning with interactive virtual training and is supported by practical resources, including a Lift Off Toolkit, Recruitment Training Manual and L&D guide. New colleagues are also assigned a buddy to provide additional peer support during their onboarding period.

Ongoing development is supported through a range of targeted programmes. Following onboarding, employees can participate in a Mentoring Programme, delivered through four interactive workshops focused on personal effectiveness, coaching skills, time management, personal branding and career progression.

For people managers and team leads, CpI delivers structured leadership and coaching programmes, including Coaching the Future and Leading the Future, which build capability in coaching, delegation, communication, performance management and team leadership.



CpI Fusion
In line with ESRS S1 (Own Workforce), CpI recognises that effective, inclusive leadership is critical to delivering sustainable growth. Operating across a diverse range of sectors, our leaders must balance competing stakeholder priorities while driving performance and engagement.

To support this, we have a strategic objective to build a diverse pipeline of high potential talent capable of succeeding into key leadership and technical roles across the CpI Group. Leadership development and succession planning are central to this ambition.

The Fusion Leadership Programme was launched in 2024 and was designed to develop leadership capability at different career stages and to build the skills, mindset and behaviours required for future leadership roles. Delivered in partnership with UCD Professional Academy, Fusion consists of three six month programmes combining classroom learning, practical projects, case studies and personal development planning.

The programme is structured across three levels:

Alpha – *Emerging leaders or project leads, often new to leadership or without formal management training.*

Beta – *Experienced managers with responsibility for teams, functions or strategically important areas.*

Delta – *Senior leaders responsible for setting vision and strategic direction, with potential to progress further within the Group.*

In 2026 we launched a new programme; ***Sigma***, which has been developed for new managers stepping into their first people leadership role. It equips managers with the practical skills, judgement and confidence needed to lead teams effectively, make sound decisions, and deliver consistent performance through people.

The programme focuses on the real work of management, setting clear expectations, giving feedback, delegating effectively, navigating difficult conversations, and building healthy team dynamics. By the end of Sigma, managers can move beyond technical expertise and lead teams with clarity, fairness and impact.

Since its launch we have had over 40 graduates from across our 3 programmes.

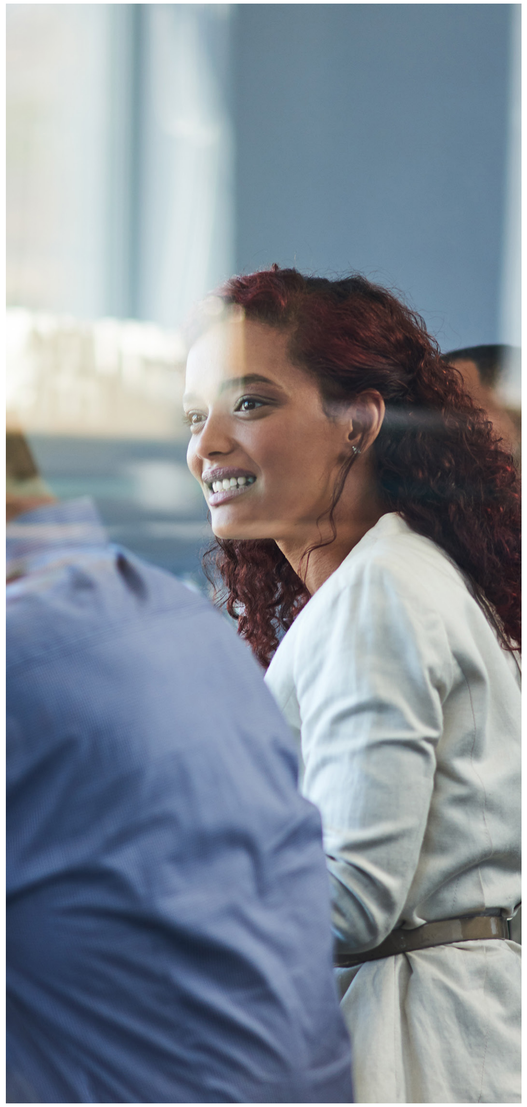
Having completed the second year of Fusion in 2025, participant feedback continues to highlight the programme's practical relevance, collaborative approach and impact on leadership confidence, perspective and effectiveness.

Further Education
We want all our people to build on the great skills and experience they have brought to CpI, so we offer further education supports to enhance personal development, add value to their role and to the service delivered to clients.

Supports include sponsorship of approved courses up to the value of €3,000, exam and study leave. In 2025, CpI supported 24 employees in achieving a range of certificate, diploma, and degree programmes.

Apprenticeship Degree in Recruitment Practice
CpI is privileged to support the world's first Apprenticeship Degree in Recruitment Practice which has been pioneered by the Employment Recruitment Federation (ERF) in partnership with the National College of Ireland (NCI). The second cohort of apprentices were awarded their BA (Hons) Degree this year and 25% of the graduates are employees of CpI.

We currently have several apprentices in 1st, 2nd and 3rd year and we encourage all our people based in the Republic of Ireland to apply for consideration regardless of their role or tenure with us.



Sustainability Training and Awareness
In line with CSRD requirements and ESRS E1 (Climate Change) and ESRS S1 (Own Workforce), CpI delivers mandatory annual Climate 101 training to all employees via our Knowledge 360 learning platform.

Climate 101 provides a practical introduction to climate science, greenhouse gases and climate change, alongside CpI's approach to climate action through its ISO 14001 certified Environmental Management System (EMS). The training equips employees with a clear understanding of how everyday decisions and behaviours contribute to emissions reduction and environmental performance.

In 2025, Climate 101 achieved a 99.5% completion rate and continues to receive strong engagement, with a five star participant rating. By embedding climate training as a recurring, mandatory requirement, CpI strengthens organisational awareness, accountability and long term capability in support of CSRD aligned climate governance.

Sustainability awareness is shared regularly through our internal communications channels ensuring our people remain informed, engaged and empowered to contribute to our sustainability objectives.

Future Commitments and Results

1

Increase uptake in further education opportunities among our Internal Employees.

Our Further Education programmes supported 24 people access further education opportunities in 2025.

2

Maintain/Increase the number of donations of laptops into schools and charities.

In 2025, all laptops were refurbished and redistributed within the CpI Group, therefore there were no laptop donations made.

3

Develop and distribute a sustainability survey to our supply chain and DE&I and commit to collaborating and educating our suppliers on these topics.

Following our initial Supplier Survey released in 2024, CpI has now begun assessing key suppliers through EcoVadis following a supplier risk assessment. This project remains ongoing.

4

Implement procurement procedures that support and promote supplier diversity by 2024.

Our tender documents must now contain sustainability and DE&I criteria with suppliers scored on their sustainability and DE&I initiatives in all substantial (>€10k) procurement opportunities.

5

Increase total training hours across all training platforms among our Internal Employees.

In 2025 we provided a total of 305 active courses totalling roughly 228 hours.

6

Develop a range of training programmes for our Internal Employees on Environmental Awareness including awareness and appreciation of our biodiversity and ecosystems.

CpI has developed a mandatory Climate Action training which must be completed annually. We will be updating this target to a completion rate in future reports.



Targets and Metrics



SDG 4: Quality Education

Provide first class Learning and Development opportunities to empower our people and our communities with the skills and knowledge needed to be successful in their roles

Priority Target	Responsibility	KPI	2019	2020	2021	2022	2023	2024	2025	Progress
Maintain* uptake in further education opportunities among our Internal Employees	People Experience & Management Teams	# people in further education applications	19	16	11	18	20	24	24	→
Increase total training hours across all training platforms among our Internal Employees	People Experience	# courses available # hours training available	New metric			182 courses 169 hours	219 courses 186.6 hours	286 courses 215 hours	305 courses 228 hours	↗
Develop a range of training programmes for our Internal Employees on Environmental Awareness Including awareness and appreciation of our biodiversity and ecosystems.	People Experience	GreenWorks & L&D Team to work together to develop 4 training sessions on Environmental Awareness during 2023 (1 per quarter)	New metric for 2022				1 session delivered 5 in pipeline	6 sessions delivered	Mandatory climate training introduced	↗
Maintain/Increase the number of donations of laptops into schools and charities	Group IT	# Laptop donations year on year	0	0	18	70	29	5	0	↘
Develop and distribute a survey to our supply chain on sustainability and DE&I topics by Q4 2022	Cpl Group	% material suppliers who received DE&I & Sustainability Survey	New metric				100% material suppliers	100% new material suppliers	Top suppliers engaged in EcoVadis	→
Collaborate with and educate our supply chain on topics such as sustainability & DE&I by 2025	Cpl Group	Develop a suite of educational supports for our supply chain taking survey feedback into account	New metric				Work in Progress	Work in Progress	Top suppliers engaged in EcoVadis	→

*Word changed from Increase to maintain to reflect realistic standards
** Target removed as it's been met: *Implement procurement procedures that support and promote supplier diversity by 2024.*

SDG 10 - *Reduced Inequalities*



Our Commitment

Cpl recognises that reducing inequalities is a journey and not a defined end goal. Our DE&I strategy is designed to incrementally reduce inequality in our workplace, our supply chain and within the communities we operate.

We welcome our people to be a part of the design and implementation of meaningful policies, practices, and initiatives to reduce inequality.

Achievements to Date

Retained Gold Investors in Diversity Accreditation, demonstrating continued leadership in DE&I.

Built a highly diverse workforce comprising 36 nationalities and 39 spoken languages.

Achieved strong inclusion scores, with 82%–96% of employees reporting fair treatment and 82% feeling able to be themselves at work.

Introduced voluntary DE&I data collection to strengthen evidence-based decision making and transparency.

Supported inclusion through active DE&I, LGBTQ+ and Neurodiversity networks, Cultural Celebration Month and Pride initiatives.

Strengthened external leadership on equality through Cpl CEO's appointment as Chair of the 30% Club Ireland.

IRO Mapping

Cpl contributes to reducing inequalities through inclusive recruitment practices, diversity initiatives and advocacy for fair treatment across its workforce and value chain.

Ref	Topic	ESRS	Type	Nature	Value	Time Horizon	Governance Link
9	Equal treatment & opportunities (employees)	S1	Impact	Actual – Positive	Own operations	S / M / L	G1-23
11	Diversity & inclusion	S1	Impact	Actual – Positive	Own operations	S / M / L	G1-23
18	Equal treatment (value chain)	S2	Impact	Potential – Positive	Downstream	S / M / L	G1-26
20	Child & forced labour prevention	S2	Impact	Actual – Positive	Downstream	S / M	G1-25
21	Data privacy (candidates/ workers)	S2	Impact	Potential – Negative	All	M / L	G1-29

What's New?

DEI Strategy

In 2025, Cpl continued to work on the goals set out in our DE&I Strategy. This strategy provides a shared direction and commitment for Cpl, so we can work together to respect and value our diverse workforce and build a more inclusive workplace. At Cpl, diverse views and perspectives are recognised as benefiting both the organisation and its stakeholders by enhancing collaboration, problem-solving and long-term success.

Our People

We recognise the importance of diversity in an organisation and the value it. We conduct our Cpl Sense of Us Survey every two years to learn more about our people, who we are as an organisation, who we work with and what makes Cpl a diverse and inclusive place to work. Equally the survey gives us an insight as to what we can do better or how we can be more inclusive.

Our latest survey was conducted in 2024 and had 495 responses. The findings were:

Cpl has 36 nationalities working across the business with 39 languages spoken

6% of our employees are members of the LGBTQ+ community 17.5% of employees* have disclosed they have a disability or neurodiversity*

21% of employees provide regular unpaid personal help to a family member or friend*

**2024 Cpl Sense of Us Survey. Percentages relate to survey respondents and should not be interpreted as representing the total Cpl workforce.*

People of Cpl

The People of Cpl initiative celebrates the diverse experiences, backgrounds, and perspectives of our people. Through personal storytelling, the series provides a platform for employees to share their journeys, highlight individual achievements, and reflect on what inclusion means to them.

By amplifying a wide range of voices, the People of Cpl fosters greater understanding, connection, and representation across the business, supporting a culture where diversity is recognised and valued in line with our commitment to SDG 10.

Executives of Cpl - Mini-Series

Building on the foundation of the People of Cpl, the Executive of Cpl mini-series provides visibility of leadership perspectives across the organisation, showcasing the experiences and insights of our Executive team. The series aims to promote accessibility, transparency, and inclusivity at senior levels.

Gender Equality & the Gender Pay Gap

We believe in the transformative power of meaningful relationships and actively promote inclusive leadership and equality at work. Gender diversity brings a wider range of perspectives, experiences and insights, helping to strengthen decision-making, encourage innovation and improve business performance. Fostering gender diversity supports diversity of thought, creates a more inclusive culture, and helps ensure our workforce and leadership better reflect the communities and customers we serve.

Cpl published our fourth Gender Pay Gap Report in December 2025 which discussed the difference in the average hourly wage of men and women across our total Irish workforce as required by the Gender Pay Gap Information Act 2021.

The gender pay gap for the Cpl Group is in favour of women, at -9% (mean) as at the snapshot date of 27 June 2025. The gender pay gap for our direct employees is in favour of men at +16% (excluding commission and performance bonus), please see our website for the full report.

At Cpl, our gender breakdown as at our snapshot date is:

33% of the Board of Directors are female, including a female CEO.

Our group executive is made up of 50% male and 50% female employees.

Our Leadership Team has a high female representation of 52%.

Collectively, the breakdown across the Cpl Group is 68% female and 32% male, as of our snapshot date 31December 2025.

Be Proud at Cpl

We are extremely proud of our recent Great Place to Work scores in the Diversity, Equity, and Inclusion category where 82% - 96% of people in Cpl feel that they are treated fairly, regardless of their position, age, gender, race, or sexual orientation, and 82% of people feel they can be themselves in work.

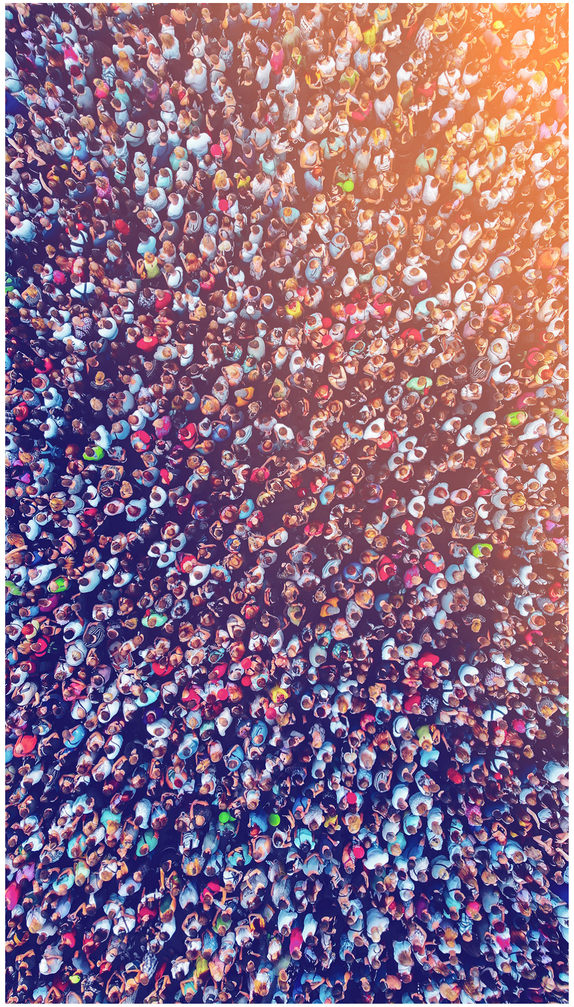
We recognise the importance of including our people in the design and implementation of the policies, practices, and initiatives to make them truly meaningful to them. Our DE&I committee alongside our other employee network groups, such as LGBTQI+, and Neurodiversity committees, continue to meet regularly to share ideas, suggestions, or questions they have on Diversity, Equity, and Inclusion.

DE&I Training at Cpl

At Cpl, we are committed to eliminating discriminatory practices and implementing appropriate policies and procedures that improve the way we interact with each other, with our clients, candidates, and our communities.

Our DE&I training is one of many ways we can achieve this commitment, and it is open to all employees but is particularly relevant to anyone involved in recruitment (internally or externally).

Cpl has a very comprehensive list of training available to our employees, that challenges biases and educates people about DE&I.



Cultural Celebration Week
In October 2025, we delivered our third Cultural Celebration Month, an initiative designed to educate, engage, and celebrate the cultural diversity of our colleagues across the organisation.

With over 35 nationalities represented across our workforce, Cultural Celebration Month provides an important platform to recognise both the differences and shared experiences that shape our people. The initiative embraces culture in its broadest sense, spanning local, national, and international identities, and explores themes such as food, travel, traditions, history, and lived experiences.

A key focus of the initiative is ensuring equitable participation, regardless of location or role. Activities are designed to be inclusive and accessible to colleagues working in-office, hybrid, and remotely, enabling meaningful connection across teams and geographies.

Throughout the month, colleagues engage in a range of informal and interactive activities, including cultural storytelling, travel and photography sharing, and a “Trip Around the World” food experience delivered across multiple locations. Colleagues are encourages to share cultural attire, symbols and traditions, encouraging open dialogue and deeper understanding of diverse perspectives.

A highlight in 2025 was our Hybrid Cultural Celebration Event, which brought colleagues together across regions to showcase their cultures through food, music, and storytelling. The event also featured guest speaker, Dr Toluwani Akaehomen, Founder of Phenomenal Ventures and Leadership Coach in diversity, leadership and cultural competence who shared personal insights and experiences.

Celebrating Cultural Celebration Month supports SDG 10 by promoting respect for diversity, amplifying underrepresented voices, and creating safe and inclusive spaces where all colleagues can express their identities. It also strengthens cross-cultural understanding, employee engagement, and psychological safety.

Led by our DE&I Committee and Cultural Celebration Planning Committee, this initiative reflects Cpl’s continued commitment to embedding diversity, equity, and inclusion into our culture and practices, and remains a key part of our wider ESG and people strategy.

Cpl Pride Month
As part of our 2025 year-round approach to celebrating and supporting our LGBTQ+ colleagues, we delivered a range of inclusive initiatives across the Group, including our Pride & No Prejudice Quiz, designed to engage employees, build awareness and foster meaningful dialogue. These initiatives are designed to provide opportunities for colleagues to deepen their understanding of LGBTQ+ experiences, challenge bias and strengthen allyship across our organisation.

Throughout this period, we also emphasise the importance of ongoing, visible support for the LGBTQ+ community, recognising that advancing inclusion requires sustained effort beyond specific moments of celebration. Through internal awareness campaigns and employee engagement activities, we reinforce our commitment to creating a respectful and inclusive working environment where diversity is valued and individuals feel safe and empowered to be their authentic selves.

This approach supports our broader DE&I strategy and contributes to our commitment under SDG 10 and ESRS S1.





DE&I Data Collection
Since October 2024, we have introduced voluntary DE&I data collection for external candidates applying to internal roles across the CpI Group in Ireland. This captures information across areas including ethnicity, disability, sexuality, gender and age.

By strengthening our voluntary DE&I data collection, we aim to improve the quality and representativeness of our data, better understand the diversity of our workforce and candidate population, and identify opportunities for meaningful action. Our approach is guided by voluntary participation, data privacy and trust, and will support more robust and transparent DE&I reporting over time.

DE&I in our Recruitment Practices
At CpI, attracting, developing and retaining a diverse workforce is fundamental to our success. A broad range of perspectives, experiences and backgrounds strengthens decision-making, drives innovation and enables us to deliver better outcomes for our candidates and our clients.

To support inclusive recruitment, all job descriptions include a Diversity, Equity and Inclusion (DE&I) statement and are promoted through channels that help reach underrepresented talent, including Open Doors and LGBTQ+ job boards. We also work with our charity partners to share opportunities within marginalised communities.

Blind sourcing is used on LinkedIn to remove names and profile photos during the initial screening process, reducing unconscious bias. In addition, our job descriptions outline CpI's core competencies, include a positive action statement confirming our commitment as an equal opportunities employer, and highlight our Gold accreditation from Investors in Diversity. Hiring managers are further supported through an inclusive recruitment guidance resource.

We use competency-based interview templates across the business, supported by structured guidance, standardised questions and scoring matrices. This helps ensure a fair and consistent assessment process by asking all candidates the same core interview questions. Candidates are also invited to request any adjustments or accommodations they may need to participate fully in the interview process.

Training
Our talent acquisition teams and hiring managers complete a range of learning and development programmes designed to support fair, inclusive and effective recruitment practices. Training includes topics such as conscious and unconscious bias, bias awareness in recruitment and retention, and conducting effective interviews. These programmes help colleagues recognise and mitigate potential biases, create positive candidate experiences, and ensure recruitment decisions are based on skills, experience and potential.

CpI is committed to helping clients build diverse, high-performing leadership teams. Working closely with boards, CEOs, HR leaders and hiring managers, we support inclusive recruitment processes that widen access to talent, promote equitable decision-making and strengthen organisational performance through greater diversity of thought and experience.

30% club
Lorna Conn, CEO of CpI, was proudly appointed Chair of the 30% Club Ireland in March 2026. The 30% Club is a global business-led campaign that works to improve gender balance at board and senior leadership levels, recognising that diverse leadership teams drive stronger decision-making, innovation and business performance.

Supported by Board Chairs and CEOs from organisations worldwide, the 30% Club promotes sustainable progress towards greater gender representation across all levels of an organisation. Since its establishment in 2015, the Irish Chapter has grown to include more than 300 member organisations, representing over 650,000 employees.

This appointment reflects CpI's ongoing commitment to advancing gender equality and fostering inclusive workplaces where talent can thrive. Through our support of the 30% Club we aim to help create pathways for greater representation, leadership opportunities and long-term business success for all.

Future Commitments and Results

1

*Report and deliver on Cpl's Gender Pay Gap commitments in Ireland. **

As required by the Gender Pay Gap Information Act 2021, Cpl continues to report on our Gender Pay Gap.

*Updated to include delivery on our commitments in our GPG Report

2

Maintain the gold award in Investors in Diversity.

We were awarded the gold award for our efforts in the DE&I space in December 2022 and retained this accreditation in 2024.

In early 2027, Cpl will refresh its DE&I strategy, building on the progress achieved to date and informed by improved workforce data, employee feedback and evolving good practice. The refreshed strategy will establish the priorities, measures and objectives that will guide the next phase of our approach to diversity, equity and inclusion.

3

Create a culture and workplace in which everyone at Cpl is valued and has an opportunity to reach their full potential. To achieve these targets, we will:

Roll out 3-part training module and train hiring managers.
Continue to advertise roles on websites/social media that will attract identified groups.

Commence gathering data of applicants in relation to 9 grounds (in progress at present).

Commence collection of onboarding data demographics of new hires and share this with the Group Executive team.

4

Establish programmes and processes that systematically attract, develop, and retain diverse talent to meet the business needs of Cpl.

We continue to regularly review all our people practices across the employee life cycle to identify and reduce any potential systemic biases or challenges, establish policies that meet the needs of our business and our people, and train our managers on the importance of diverse interview panels.

5

Build the competency of our leaders, managers, and employees to advocate inclusive behaviours and sustainable practices.

We continue to provide inclusive leadership training for leaders and managers and allow them time to reflect on their own leadership skills and on how unconscious bias can impact cultural and organisational processes.

Retired targets

Maintain the minimum percentage of disabled and neurodiverse representation in the workforce.

Collect DE&I data relating to racial representation within the workforce.

These targets have been retired following a review of the underlying workforce demographic data and our approach to DE&I measurement and reporting.

As our DE&I approach evolves, we have reviewed our existing workforce representation targets to ensure they remain supported by reliable and representative data. The previous disability, neurodiversity and racial representation targets were based on workforce demographic data that is no longer sufficiently current or complete to provide an appropriate baseline for measuring future progress.

We have therefore retired these specific targets while we strengthen our voluntary DE&I data collection and establish a more robust and representative workforce baseline. Our approach will continue to be guided by voluntary participation, data privacy and employee trust.

This does not change our commitment to building a diverse and inclusive organisation. The refreshed data will inform the development of appropriate future measures and objectives and support increasingly robust workforce reporting.

Targets and Metrics

SDG 10: Reduced Inequalities

We are committed to reducing inequalities by eliminating discriminatory practices and implementing appropriate legislation, policies and practices that improve the way we interact with each other, with our clients, candidates, and our communities

Priority Target	Responsibility	KPI	2019	2020	2021	2022	2023	2024	2025	Progress
Report and Deliver on Cpl's Gender Pay Gap in Ireland	People Experience	% GPG: Cpl Group	New metric			-10%	-8%	-5%	-9%	↗
		% GPG: Computer Placement Limited	New metric			11%	10%	15.9%	16%	
Maintain the Gold award in Investors in Diversity.	People Experience & DE&I Committee	Achieved Yes/No	n/a		Bronze	Silver	Gold	Gold	Gold	→
Create a Culture & Workplace in which everyone at Cpl is valued and has an opportunity to reach their full potential	People Experience	Conduct at least 1 DE&I event/campaign per quarter	New metric				100% Achieved	100% Achieved	100% Achieved	→
Establish programmes and processes that systematically attract, develop, and retain diverse talent to meet the business needs of Cpl	People Experience	Train managers on importance of diverse interview panels # directors trained	New metric				Training to be launched in 2024	Training pushed to 2025	To be updated inline with our new strategy.	→
Build the competency of our leaders, managers and employees to advocate inclusive behaviours & sustainable practices by delivering a comprehensive suite of DE&I training for leaders & managers and continuously review and monitor the trainings offered.	People Experience	# different DEI training sessions provided to above manager level	New metric				5	9	5	↗

SDG 13 - *Climate Action*



Our Commitment

Cpl is passionate about reducing our environmental impact and are actively working towards environmental improvement.

We are committed to achieving Net Zero emissions by 2045 by encouraging greater environmental awareness within our value chain and by being an exemplar for good sustainable business practices, by creating a positive impact on society, the environment, our people, and our economy.

As a business, we take responsibility for having good environmental practices and operating in a sustainable manner. We are committed to reducing our environmental impact and continually improving our environmental performance is an integral and fundamental part of our business strategy and operating methods. Not only does this make sound commercial sense for all, but it also delivers on our duty of care towards future generations.

Cpl operates in compliance with all relevant environmental legislation and strives to implement environmental best practices.

With support from the Cpl Executive team, Cpl's Sustainability team and our GreenWorks Committee consistently works to ensure our workplaces are best in class by encapsulating the Cpl Core Values into our programme of work:

Respect for our environment and our future

Accountability for our actions

Empowering each other to make a difference for the better

Communicating our progress

Supporting our clients to do the same

Achievements to Date

Established a revised 2024 emissions baseline, covering Scope 1, 2 and material Scope 3 emissions across all operations.

Reduced Scope 1 emissions by 18% and Scope 2 emissions by 35% in 2025.

Improved carbon efficiency by 6% per € million revenue, despite 15% business growth.

Progressed decarbonisation efforts through renewable energy adoption and fleet electrification planning.

Continued to drive environmental awareness and action through the GreenWorks Committee and mandatory sustainability training programmes.

IRO Mapping

Cpl contributes to reducing inequalities through inclusive recruitment practices, diversity initiatives and advocacy for fair treatment across its workforce and value chain.

Ref	Topic	ESRS	Type	Nature	Value	Time Horizon	Governance Link
1	GHG emissions from own operations	E1	Impact	Actual – Negative	Own operations	S / M / L	G1-23 (culture), G1-29 (data)
2	GHG emissions from value chain	E1	Impact	Actual – Negative	Upstream	M / L	G1-25
3	Climate-related employer branding	E1	Risk	Potential – Negative	Own operations	M / L	G1-23 (corporate culture)

What's New?

Change of Baseline Year

In 2025, we revised our greenhouse gas emissions baseline year from 2019 to 2024 to improve the accuracy, completeness and reliability of our climate disclosures. While 2019 was previously used as a reference year, data availability and consistency across all emission scopes and locations were limited. By contrast, 2024 represents the first year in which we achieved a complete, high quality dataset covering Scope 1, 2 and material Scope 3 emissions across our full operational footprint.

Adopting 2024 as our new baseline ensures that future performance tracking, target setting and year on year comparisons are based on robust and representative data, in line with the requirements of the CSRD ESRS E1. This change strengthens the credibility of our emissions metrics and provides a more reliable foundation for monitoring progress against our decarbonisation objectives.

Carbon Footprint (ESRS E1 – Climate Change)

In 2025, CpI continued to strengthen its climate reporting and emissions management approach, marking an important step forward in its transition towards a low-carbon business model. Total greenhouse gas emissions reached 19,931 tCO_2e, representing an increase of approximately 7–8% compared to 2024, largely driven by higher business activity and expanded Scope 3 reporting.

Despite this increase in absolute emissions, CpI demonstrated improved carbon efficiency. Despite a revenue growth of 15%, we saw a 6% reduction in emissions intensity per € million, reflecting progress in decoupling emissions from business growth. This indicates that CpI is generating greater economic value with proportionately lower emissions.

Operational emissions under direct control showed strong progress. Scope 1 emissions decreased by 18%, driven primarily by reduced natural gas consumption (down ~56%), reflecting changes in building occupancy and footprint. Scope 2 emissions decreased by 35%, due to reduced electricity consumption and continued site rationalisation. Together, these reductions highlight effective management of energy use and operational efficiency.

Scope 3 emissions continue to represent the largest share of CpI's carbon footprint, accounting for approximately 99% of total emissions. In 2025, Scope 3 emissions increased to ~19,734 tCO_2e, with the primary driver being purchased goods and services, which accounted for 68.6% of Scope 3 emissions. This increase reflects higher procurement spend as well as improved data completeness, including more comprehensive capture of organisational expenditure.

Changes in business travel emissions reflect both data improvements and operational dynamics. While client-related business travel decreased significantly, internal business travel increased due to corrected data reporting and improved accuracy in 2025 from our Irish Homecare business. These changes highlight the importance of consistent methodologies and robust data systems in tracking emissions trends effectively.

In addition, 2025 saw continued improvements in data quality and reporting coverage. More primary data was collected across sites, including previously unreported sources such as air conditioning units, and reduced reliance on extrapolated data. While site closures and changes in occupancy impacted comparability, these reflect normal operational adjustments and have supported reductions in operational emissions.

Overall, CpI has established a stronger, more complete emissions baseline, aligned with CSRD requirements. This provides a robust foundation for future decarbonisation planning, including the development of science-based targets and a formal climate transition plan.

These insights will inform our decarbonisation roadmap for the year ahead, ensuring that reduction efforts focus on the most material areas of our value chain in line with CSRD requirements.

Key Takeaways

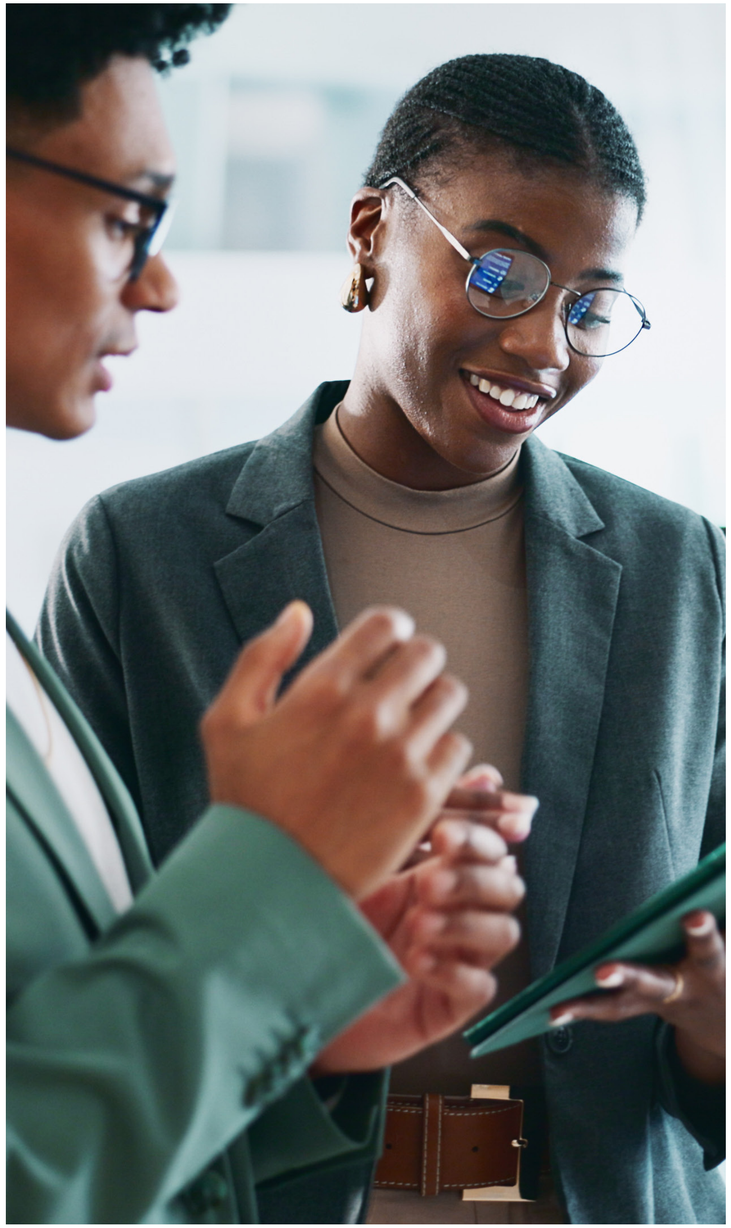
- *Total emissions: 19,931 tCO_2e (+7–8% YoY)*
- *Scope 1 emissions: 101 tCO_2e (-18% YoY)*
- *Scope 2 emissions: 95 tCO_2e (-35% YoY)*
- *Scope 3 emissions: ~19,735 tCO_2e (~99% of total footprint)*
- *Emissions intensity (tCO_2e/€m): -6% improvement*

Decarbonisation

In line with ESRS E1 6 (Gross GHG emissions), CpI has begun transitioning from initial emissions awareness to a more structured decarbonisation approach. Using 2024 as our baseline year, we have begun by transitioning to renewable energy and next generation vehicles to reduce emissions and improve resource efficiency across our operations.

While these early actions provide immediate benefits, we recognise that sustained emissions reduction requires a targeted, data driven approach. In 2026/7, CpI has a dedicated decarbonisation project planned to support deeper analysis of baseline emissions, identify priority reduction levers, and define actions aligned to our emissions profile and operational boundaries. This work will strengthen the robustness of our GHG metrics and support future progress tracking against our baseline in accordance with ESRS E1 6 requirements.





Funds Industry Climate Challenge
Climate change represents a material global risk with direct and indirect implications for our stakeholders, operations, and the wider financial ecosystem. We recognise the importance of driving measurable emissions reductions while fostering a culture of climate responsibility across our organisation.

A key pillar of our approach is employee engagement, recognising that behavioural change is an important contributor to broader decarbonisation efforts, particularly within service based organisations.

In 2025, CpI participated for the first time in the Funds Industry Climate Challenge, a collaborative initiative designed to encourage climate smart actions across the funds and service provider industry. Over a two week period, more than 3,000 people across 23 companies took part in the challenge, collectively logging 337,025 climate positive actions. These actions resulted in estimated savings of 322 tonnes of CO_2e, equivalent to flying approximately 1.3 million kilometres or circling the globe 33 times.

CpI achieved outstanding results in our inaugural year:

#1 placed Service Provider

#3 placed overall among all participating organisations

Our employees collectively achieved 14,519.18 kg of CO_2e savings, equivalent to 59,505 km of air travel, or approximately 1.48 times around the world. These outcomes demonstrate the tangible impact and awareness that individual and collective actions can have when embedded into daily working practices.

The most frequently logged activity during the challenge was avoiding unnecessary printing, highlighting growing awareness of resource efficiency and the role of digital first behaviours in reducing Scope 3 emissions associated with paper consumption and waste.

Participation in initiatives such as the Funds Industry Climate Challenge supports our broader climate objectives by:

Encouraging low carbon behaviours at an individual and team level

Reinforcing awareness of indirect (Scope 3) emissions

Supporting a culture of continuous environmental improvement

Providing quantifiable emissions related data, aligned with our principle of transparency

CpI GreenWorks
GreenWorks is CpI's employee led sustainability committee, established to support the delivery of our sustainability strategy and to drive positive environmental and social outcomes across our operations and value chain. The committee brings together colleagues from across the CpI Group to educate, inspire and motivate sustainable behaviours, both in the workplace and at home, supporting alignment with the UN Sustainable Development Goals.

GreenWorks contributes to ESRS E1 (Climate Change) through practical initiatives focused on energy efficiency, waste reduction, recycling, sustainable procurement, biodiversity actions and community based environmental activities such as litter picking and community clean ups.

In line with ESRS S1 (Own Workforce), CpI's GreenWorks Committee supports workforce engagement, wellbeing and education by promoting sustainable living, recognising the links between environmental action, health and inclusive workplace culture. However, members find that the most valuable part of the committee is the collaboration across different areas of the busniess and shared drive for action.

The committee also supports ESRS S2 (Workers in the Value Chain) by encouraging consistent sustainability standards and responsible behaviours across offices, suppliers and partners, helping raise awareness of environmental and social considerations beyond our direct operations.

Operating under executive sponsorship and with champions across the Group, GreenWorks meets bi-monthly to translate strategic commitments into practical action, embedding sustainability into CpI's culture and ways of working.

Empowering a Resilient, Climate-Ready Workforce
Written by Client Services Manager, Sandra Brennan

People remain central to how CpI drives tangible, long-term impact. As Ireland's regulatory landscape matures, we are actively evolving the talent strategies and capabilities required to support organisations through a complex macroeconomic transition.

The Irish sustainability talent market has undergone significant change in recent years. Demand for traditional sustainability and corporate responsibility roles has softened as organisations have responded to economic pressures and evolving regulatory timelines. At the same time, many businesses have integrated sustainability responsibilities into existing finance, risk, procurement, legal and operational functions rather than creating standalone sustainability positions.

However, this does not signal a slowdown in sustainability activity. Instead, sustainability has become increasingly embedded within core business operations, with growing demand for professionals who can combine sustainability expertise with regulatory, governance and reporting capabilities. This trend has been driven in part by evolving European sustainability reporting requirements and increasing stakeholder expectations around transparency, risk management and responsible business practices.

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The EU's "Stop the Clock" measures have deferred reporting requirements for many organisations until 2028 and substantially reduced the number of companies expected to fall within the scope of mandatory CSRD reporting. Nevertheless, many Irish organisations continue to invest in sustainability capabilities, recognising that robust ESG governance, reliable sustainability data and transparent reporting remain important to customers, investors, employees and future business competitiveness.

The market has therefore shifted from broad sustainability recruitment towards more specialised roles focused on reporting, compliance, data management and sustainability integration across business functions.

The highest demand in Ireland right now is for:

Financial Data and Analytics Experts who can build financial-grade ESG reporting infrastructure.

Supply Chain and Procurement Managers capable of auditing Scope 3 emissions across global vendor networks.

Engineering and Facilities Specialists who can practically navigate energy grid strain and carbon reduction.

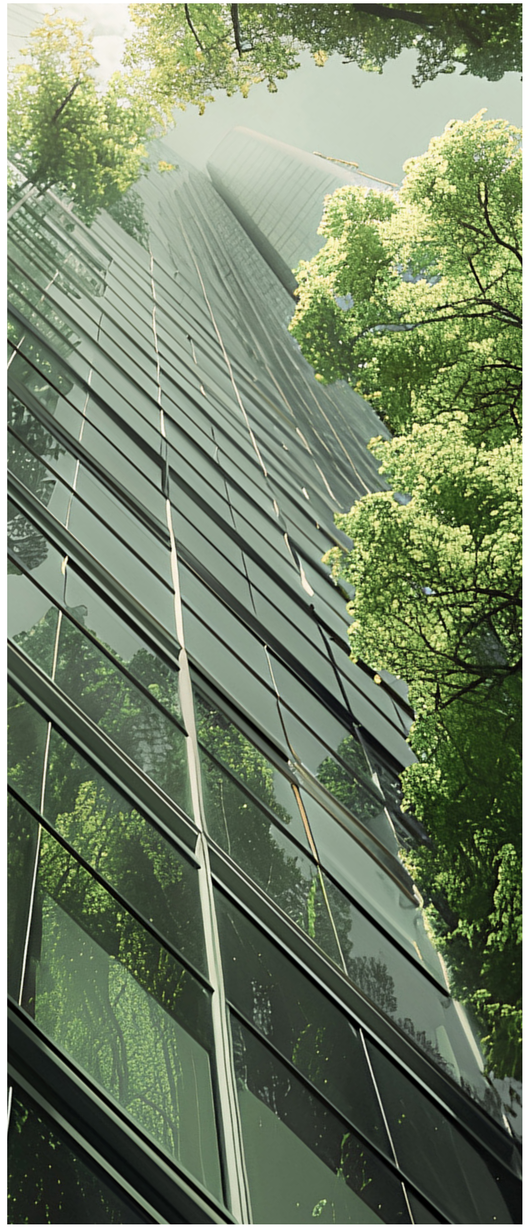
In response to this highly selective, data-heavy market, CpI continues to invest in specialized recruitment and advisory capability. Our dedicated Sustainability team leverages over 40 years of combined experience to help organisations navigate this transition, moving away from legacy corporate strategy roles and focusing heavily on sourcing the technical, cross-functional talent required to meet strict audit standards.
As organisations manage increasingly rigid compliance frameworks, building internal capability is no longer about corporate positioning; it is an operational mandate. At CpI, we bridge this gap by helping businesses source the technical, integrated talent required to build resilient, future ready teams.

Looking Ahead 2026 to 2028

As we prepare for future CSRD-aligned reporting, our focus will increasingly turn towards embedding sustainability into core business processes, strengthening governance and accountability, and developing a more mature approach to identifying, measuring and managing sustainability-related impacts, risks and opportunities. While changes to the CSRD timetable mean CpI is not currently expected to report until 2028 on 2027 data, we remain committed to building the systems, controls and capabilities needed to support robust and transparent sustainability reporting. Importantly, 2028 is now fast approaching, and the lead time required to establish effective governance structures, data controls and reporting processes means organisations must continue preparing well in advance of their first reporting cycle.

Particular emphasis will be placed on implementing our decarbonisation roadmap, reducing emissions across our operations and value chain, and progressing our commitment to science-based target setting. We will continue to enhance supplier engagement, strengthen workforce and value-chain reporting, improve sustainability data quality and controls, and further integrate sustainability considerations into decision-making across the Group.

By maintaining a proactive approach and building on the progress achieved to date, we are positioning CpI to meet evolving stakeholder expectations while continuing to deliver meaningful social, environmental and economic value.



Future Commitments and Results

To reach our target to be Net Zero by 2045 we have committed to the following development plan.

1 *Extend and conduct a full Scope 3 screening and extend Scope 1, 2 and 3 footprint to all Cpl countries by 2024:*	*2* *Reduce electricity use within buildings by 40% by 2035 from 2019:*	*3* *Measure and reduce our water usage across our offices by 2026 through the development of a water reduction programme:*	*4* *Implement a business travel policy:*	*5* *Reduce carbon emissions by 50% from 2019 baseline by 2028 and to Net Zero from our own operations by 2035 (Scope 1 and 2):*
This target has been achieved and is therefore removed from our metrics table.	Through measuring electricity used within buildings in kWh and percentage of renewable electricity used in buildings, percentage of LED Lighting across all operations, and percentage of lighting sensors across all operations.	We are committed to developing a water reduction programme across all Cpl offices. In 2025 we improved our visibility of water usage across our office, this has resulted in an increase to our emissions.	Removed from metrics table as this target was completed in Q3 2023.	We will achieve this by measuring our total Scope 1 emissions from company facilities and vehicles and Scope 2 emissions generated from purchased energy (e.g. electricity, cooling, and heating).
6 *Reduce waste to landfill by 50% by 2025:*	*7* *Measure and reduce our e-waste generation:*	*8* *Replace 100% fleet with hybrid/ electric vehicles by 2027:*	*9* *Engage with our property owners to discuss the impact of biodiversity by 2023 and encouraging them to utilise any suitable green areas for conservation by 2026:*	*10* *Maintain progress against EcoVadis and CDP:*
Through increased recycling facilities and waste management training. We have achieved an 85% reduction in waste to landfill since we began reporting in 2019.	We are committed to reducing our e-waste impact by refurbishing and donating where possible.	As our vehicles retire, we commit to replacing them with hybrid or electric options.	All property owners have been engaged on this topic and suitable areas are being utilised, therefore, this target has been removed from our metrics table.	We will continue maintain progress s in both EcoVadis and CDP through continuous improvement and corrective action.

Targets and Metrics



SDG 13: Climate Change

We commit to Net Zero Emissions by 2045 by reducing our environmental impact and providing greater environmental awareness to our people and suppliers

Priority Target	Responsibility	KPI	2019	2020	2021	2022	2023	2024	2025	Progress
Reduce carbon emissions by 50% by 2028 from 2019 baseline and to net zero from our own operations by 2035	Sustainability Team GreenWorks Team	Total Carbon emissions (scope 1 & 2)	158 tCO2e	128 tCO2e	121 tCO2e	262 tCO2e	359.87 tCO2e	269.43 tCO2e	196.10 tCO2e	↗
Reduce electricity use within buildings by 40% by 2035 from 2019 baseline by switching to 100% renewable electricity (where possible) across all operations by 2025	Sustainability Team	Total energy kWh used	463,081.3 kWh	406,140.8 kWh	337,564.1 kWh	486,435.0 kWh	719,931.0 kWh	633,485.34 kWh	566,070.74 kWh	↗
		Total renewable energy used	New Metric					249,713.83 kWh	121,301.01 kWh	↘
		% Offices using renewable electricity	0%	0%	0%	24%	29%	33%	26%	↗
Reduce Waste to landfill by 50% by 2025	Sustainability Team	Waste generated tCO2e	7.44 tCO2e	0.34 tCO2e	0.59 tCO2e	0.64 tCO2e	3.33 tCO2e	2.86 tCO2e	1.11 tCO2e	↗
Measure and reduce our e-waste generation	Group IT	volume e-waste not donated	New metric for 2022				1,786 Kgs	874.8 kgs	1,154 kgs	↘
Replace 100% fleet with hybrid/ electric vehicles by 2027	Sustainability Team	% hybrid/electric fleet	New metric for 2022			26.66%	28.2%	28.2%	34.14%	↗
Measure and reduce our water usage across our offices by 2026 through the development of a water reduction programme	Sustainability Team	tCO2e	2.09	0.99	0.48	0.75	3.3	3.7	0.2	↗
Maintain progress against Ecovadis and CDP*	Sustainability Team	EcoVadis Rating	Bronze	Bronze	Silver	Bronze	50%	53%	62%	↗

Appendices

Baseline Data

	2019	2020	2021	2022	2023	2024	2025
Total Emissions CO_2 (t)	**383**	**358**	**272**	**5931**	**6668**	**18429**	**19931**
Internal Employees (as at time of footprint collection)	856	845	999	1237	**1101**	**1165**	**1042**
Total Scope 1 emissions (tCO_2e)	**84.27**	**65.40**	**96.60**	**100.15**	**169.95**	**122.75**	**101.18**
Total Scope 1 emissions/internal headcount (tCO_2e)	0.10	0.08	0.10	0.08	0.15	0.11	0.10
Natural Gas	17.76	15.44	19.88	24.60	25.98	25.48	11.36
Diesel	53.94	41.85	64.08	57.23	136.77	48.1	42.23
Petrol	12.57	8.11	12.65	18.33	7.2	49.17	47.59
Total Scope 2 emissions (tCO_2e)	**158.82**	**124.23**	**106.23**	**162.27**	**189.92**	**146.68**	**94.92**
Total Scope 2 emissions/internal headcount (tCO_2e)	0.19	0.15	0.11	0.13	0.17	0.13	0.09
Electricity - Location Rate	148.70	115.10	95.60	154.88	188.72	146.68	94.92
Electricity - Market Rate						124.66	90.29
District Heating	10.13	9.13	10.64	7.39	1.2	0	0
Total Scope 3 emissions (tCO_2e)	**140.13**	**168.80**	**69.38**	**5668.34**	**6308.32**	**18159.96**	**19734.85**
Total Scope 3 emissions/internal headcount (tCO_2e)	0.16	0.20	0.07	4.58	5.73	15.59	18.94
1. Purchased Goods and Services				4747.75	3236.79	11482.80	13545.61
2. Capitol Goods					329.52	4168.36	4349.5
3. Other Fuel & Energy Related Activities					40.77	77.41	71.84
4. Upstream Transportation and Distribution					34.83	13.26	10.77
5. Waste	7.44	0.34	0.59	0.64	3.33	2.86	1.11
6. Cpl Business Travel	132.69	168.46	68.79	621.14	628.37	413.12	1008.39
6. Client Business Travel					1509.23	1350.96	345.91
7. Employee Commuting				298.81	525.48	651.19	401.72

Detailed Impacts, Risks and Opportunities (IROs) Register (ESRS-aligned)

Cpl identifies and assesses sustainability-related impacts, risks and opportunities (IROs) through a combination of ISO-aligned management systems, including environmental and risk management processes, and its Double Materiality Assessment conducted in accordance with ESRS requirements.

These processes ensure a structured evaluation of impacts across the value chain, including upstream, own operations and downstream activities. IROs are classified by type, nature, time horizon and value chain location and are integrated into the Group's enterprise risk management framework and governance structures.

Ref	Topic	ESRS	Sub-topic	IRO Type	Nature	Value Chain	Time
Environmental							
1	GHG emissions from own operations	E1	Climate change mitigation	Impact	Actual – Negative	Own operations	Short / Medium / Long
2	GHG emissions from upstream value chain	E1	Climate change mitigation	Impact	Actual – Negative	Upstream	Medium / Long
3	Employer branding linked to climate performance	E1	Climate transition risk	Risk	Potential – Negative	Own operations	Medium / Long
4	Secure employment & working time (employees)	S1	Working conditions	Impact	Actual – Positive	Own operations	Short / Medium / Long
Social							
5	Adequate wages (employees)	S1	Working conditions	Impact	Actual – Positive	Own operations	Short / Medium / Long
6	Work-life balance	S1	Working conditions	Impact	Actual – Positive	Own operations	Short / Medium / Long
7	Health & safety (employees)	S1	Working conditions	Impact	Potential – Negative	Own operations	Short / Medium / Long
8	Freedom of association	S1	Working conditions	Impact	Potential – Negative	Own operations	Short / Medium / Long
9	Equal treatment & opportunities	S1	Equal treatment	Impact	Actual – Positive	Own operations	Short / Medium / Long
10	Training & skills development	S1	Equal treatment	Impact	Actual – Positive	Own operations	Short / Medium / Long
11	Diversity & inclusion	S1	Equal treatment	Impact	Actual – Positive	Own operations	Short / Medium / Long
12	Workplace harassment & violence	S1	Working conditions	Impact	Potential – Negative	Own operations	Short / Medium / Long
13	Employee data privacy	S1	Other rights	Impact	Potential – Negative	Own operations	Medium / Long
14	Employee retention	S1	Workforce strategy	Opportunity	Positive	Own operations	Short / Medium
15	Secure employment (value chain)	S2	Working conditions	Impact	Actual – Positive	Downstream	Short / Medium / Long
16	Adequate pay (value chain)	S2	Working conditions	Impact	Actual – Positive	Downstream	Short / Medium / Long

Detailed Impacts, Risks and Opportunities (IROs) Register (ESRS-aligned) *(continued)*

Ref	Topic	ESRS	Sub-topic	IRO Type	Nature	Value Chain	Time
Social							
17	Health & safety (client sites)	S2	Working conditions	Impact	Potential – Negative	Downstream	Short / Medium / Long
18	Equal treatment (value chain)	S2	Equal treatment	Impact	Potential – Positive	Downstream	Short / Medium / Long
19	Training & opportunities (value chain)	S2	Equal treatment	Impact	Potential – Positive	Downstream	Short / Medium / Long
20	Child & forced labour prevention	S2	Other rights	Impact	Actual – Positive	Downstream	Short / Medium
21	Data privacy (workers)	S2	Other rights	Impact	Potential – Negative	All	Medium / Long
22	Client retention	S2	Business relationships	Opportunity	Positive	Downstream	Short / Medium
Governance							
23	Corporate culture	G1	Corporate culture	Impact	Actual – Positive	Own operations	Short / Medium / Long
24	Whistleblower protection	G1	Corporate culture	Impact	Actual – Positive	All	Short / Medium / Long
25	Anti-corruption & bribery	G1	Business conduct	Impact	Potential – Negative	All	Medium / Long
26	Client relationship management	G1	Business conduct	Impact	Actual – Positive	Downstream	Short / Medium / Long
27	Client attrition risk	G1	Business conduct	Risk	Negative	Downstream	Short / Medium
28	AI efficiency opportunity	G1	Innovation	Opportunity	Positive	Own operations	Short / Medium
29	Data security & cybersecurity	G1	Data governance	Risk	Negative	All	Short / Medium

VSME Sustainability Data Tables

This appendix presents detailed sustainability information prepared in line with the structure of the Voluntary Sustainability Reporting Standard for SMEs (VSME) digital template, as published by EFRAG. The data is provided to support transparency and comparability. The main body of the report focuses on key insights, priorities, and actions arising from this data.

Name of the reporting entity	Cpl Resources Ltd	
Identifier of the reporting entity (select and specify on the right)	DUNS	989610530
Currency of the monetary values in the report	EUR	
Starting year	2025	
Starting month	1	
Starting day	1	
Reporting period start date (yyyy-mm-dd)	2025-01-01	
Ending year	2025	
Ending month	12	
Ending day	31	
Reporting period end date (yyyy-mm-dd)	2025-12-31	

General information

Basis for Preparation:

Paragraph Reference	Paragraph Guidance Reference	**B1 - Basis for Preparation & Module from 2025-01-01 to 2025-12-31 [Always to be reported]**	
24(a)	N/A	Basis for preparation (Basic Module Only or Basic & Comprehensive Module)	Option B (Basic Module and Comprehensive Module)
24(b)	N/A	List of omitted disclosures deemed to be classified or sensitive information	Size of balance sheet (total assets) in EUR
			Turnover in EUR

		B1 - Other undertaking's general information from 2025-01-01 to 2025-12-31 [Always to be reported]	
24(c)	N/A	Basis for reporting (consolidated or individual basis)	Sustainability report prepared on a consolidated basis
24(e)(i)	4	Undertakings legal form	private limited liability undertaking
		Other undertaking's legal form specification	
24(e)(ii)	5-6	NACE sector classification code(s)	NACE O - 78.10 Activities of employment placement agencies
			NACE O - 78.20 Temporary employment agency activities and other human resource provisions
24(e)(iii)	N/A	Size of balance sheet (total assets) in EUR	-
24(e)(iv)	N/A	Turnover in EUR	-
24(e)(v)	7-8	Number of employees	Internal 924 Flexible Talent 13,833(not reported on in this report)
24(e)(v)	7-8	Employee counting methodology (At the end of reporting period or as an average during the reporting period)	At the end of the reporting period
24(e)(v)	7-8	Employee counting methodology (Headcount or Full-time equivalent)	Headcount
24(e)(vi)	9-12	Country of primary operations and location of significant asset(s)	Ireland

B1 - List of subsidiaries from 2025-01-01 to 2025-12-31 [If applicable]		
24(d)		
ID	Name	Registered Address
1		
2		
3		

B1 - Disclosure of sustainability-related certification(s) or label(s) from 2025-01-01 to 2025-12-31 [If applicable]	
25	
13	
Has the undertaking obtained any sustainability-related certification(s) or label(s) ?	
Description of sustainability-related certification(s) or label(s) including where relevant the issuers of the certification or label date and rating score	EcoVadis - Bronze Medal - Score 62 CDP - B Score ISO 14001 NSAI Certification

B1 - List of site(s) from 2025-01-01 to 2025-12-31 [Always to be reported]				
24(e)(vii)				
9-12				
ID	Address	Postal code	City	Country
1 - Cpl, Haddington Road (HQ)	Ground floor, 1 Haddington Buildings, Haddington Road, Dublin 4,	D04 X4C9	Dublin	Ireland
2 - Flexsource Blanchardstown	3 Main Street, Blanchardstown, Dublin 15,	D15 KAV6	Dublin	Ireland
3 - Flexsource Swords	5 St Fintan's, North Street, Swords, Co. Dublin	K67 F9P6	Dublin	Ireland
4 - PHC Lucan	2 Newcastle Road, Lucan, Co. Dublin	K78 NY56	Dublin	Ireland
5 - Cpl Cork - Anglsea St	Ground Floor, 11 Anglesea Street, Cork	T12 CYR8	Cork	Ireland
6 - KW Cork - Barrack Squ	Unit 1 Joyce House, Barrack Square, Ballincollig, Cork	T12 CYR8	Cork	Ireland
7 - Cpl Limerick	10/11 Steamboat Quay, Dock Road, Limerick	V94 V1KX	Limerick	Ireland
8 - Covalen, Limerick	Carlton House Henry Street Limerick	V94 FD80	Limerick	Ireland
9 - Deena Balbriggan	1 High Street, Balbriggan, Co. Dublin	K32 DD40	Dublin	Ireland
10 - Cpl Naas	Unit F & G Naas Town Centre, Wolfe Tone Street, Naas, Co. Kildare	W91 A2YV	Kildare	Ireland
11 - Cpl Galway	Unit 19, 3rd Floor, Dockgate, Merchants Rd, Galway	H91 AF8R	Galway	Ireland
12 - KC Galway	Gray Office Park by Gray Offices, Galway Retail Park, Headford Rd, Galway	H91 WC1P	Galway	Ireland
13 - SS Dundalk	Block 3, 2nd Floor, Quayside Business Park, Mill Street, Dundalk, Co. Louth	A91 WNH1	Louth	Ireland
14 - IHC North Dublin	Cappoge, Dublin,	D11 E0XK	Dublin	Ireland
15 - IHC Monaghan	Unit 1, Drumillard Retail Park, Monaghan Road, Castleblayney Co. Monaghan	A75 E288	Monaghan	Ireland
16 - IHC Mullingar	Presentation House, Harbour St, Mullingar, Co. Westmeath,	N91 VNY3	Westmeath	Ireland
17 - IHC Sligo - Unit 11	Unit 13, Block E, Sligo Enterprise & Technology Centre Sligo Airport, Strandhill Business Park Airport Road, Strandhill, Co. Sligo,	F91 FE8N	Sligo	Ireland
18 - IHC Waterford	UNIT 4, KILMEADEN VILLAGE, Kilmeaden, Co. Waterford,	X91 HF8V	Waterford	Ireland
19 - IHC South Dublin	Unit 9, Canal Walk, Cherry Orchard, Dublin 12,	D12 A4W6	Dublin	Ireland
20 - Cpl Belfast	4th Floor Craig Plaza, 51 Fountain Street, Belfast, Northern Ireland	BT1 5EA	Belfast	United Kingdom of Great Britain and Northern Ireland
21 - Cpl Portadown	Portadown, Craigavon, Northern Ireland	BT62 2NH	Portadown	United Kingdom of Great Britain and Northern Ireland
22 - Ntrinsic/Veracity, London, Penninsular House	9th Floor, Peninsular House, 36 monument Street, London	EC3R 8LJGB	London	United Kingdom of Great Britain and Northern Ireland
23 - Allen Lane, London	33 King Street, St. James's, London	SW1Y 6RJ	London	United Kingdom of Great Britain and Northern Ireland

(continued)

B1 - List of site(s) from 2025-01-01 to 2025-12-31 [Always to be reported]				
24(e)(vii)				
9-12				
ID	Address	Postal code	City	Country
24 - Cpl Reading	THE BRICK WORKS, 35-43 GREYFRIARS ROAD READING	RG1 1NPGB	Reading	United Kingdom of Great Britain and Northern Ireland
25 - Cpl Bromley	Northside House, 69 Tweedy Road, Bromley, Kent, England	BR1 3WA	Bromley	United Kingdom of Great Britain and Northern Ireland
26 - Care 24/7 Redcar	11 Parkview Court, St Paul's Road, Shipley	BD18 3DZ	Shipley	United Kingdom of Great Britain and Northern Ireland
27 - PS Recruitment, Stockport	11th floor Regent House Heaton Lane Stockport	SK4 1BS	Stockport	United Kingdom of Great Britain and Northern Ireland

B2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy from 2025-01-01 to 2025-12-31 [If applicable]												
26-28												
14-16												
Has the undertaking put in place specific practices policies and or future initiatives for transitioning towards a more sustainable economy?	Sustainability issues addressed by a practice policy and or future initiatives that the undertaking has put in place										Undertaking has a practice policy and or future initiative that is publicly available	Undertaking has set a target which is related to a policy
	Climate change	Pollution	Water and marine resources	Biodiversity and ecosystems	Circular economy	Own workforce	Workers in the value chain	Affected communities	Consumers and end-users	Business conduct		
TRUE	TRUE	FALSE	FALSE	FALSE	FALSE	TRUE	TRUE	FALSE	FALSE	TRUE	TRUE	FALSE

VSME Supporting Guidance on Disclosure C2 - Comprehensive Module (Practices, Policies, and Future Initiatives)		**C2 - Description of practices policies and future initiatives for transitioning towards a more sustainable economy from 2025-01-01 to 2025-12-31 [If applicable linked with B2]**	
48	149	Description of a practice policy and or future initiative towards a more sustainable future (In case the practice policy future initiative covers suppliers or clients the undertaking shall mention it)	Cpl has implemented a range of sustainability-related practices, policies and initiatives that support its transition towards a more sustainable and responsible business model. These initiatives address climate change, workforce development, diversity and inclusion, responsible business conduct and value-chain engagement. Climate-related initiatives include our ISO 14001 certified Environmental Management System, annual Climate 101 training programme, employee-led GreenWorks Committee, greenhouse gas measurement programme, decarbonisation planning, transition to renewable electricity and fleet electrification initiatives. These programmes support environmental management, employee awareness and long-term emissions reduction. For our workforce, Cpl maintains a broad range of programmes supporting learning, wellbeing and inclusion, including the Fusion Leadership Programme, Sigma programme for new managers, mentoring programmes, Mental Health Champion and Ambassador network, wellbeing programmes and structured learning and development pathways. Cpl's Diversity, Equity and Inclusion Strategy supports equal opportunity and fair treatment across the organisation and is complemented by Investors in Diversity Gold accreditation, inclusive leadership training and employee network groups. Within the value chain, responsible sourcing and due diligence are supported through our Supplier Code of Conduct, supplier sustainability risk assessments and EcoVadis engagement programme, helping to strengthen transparency and sustainability performance across key suppliers.
N/A	149	Description of target related to a policy	
49	149	Most senior level within its employees that is accountable for implementing the policies when this has been determined by the undertaking	CEO

		C1 - Strategy: Business Model and Sustainability - Related Initiatives from 2025-01-01 to 2025-12-31 [Always to be reported + If applicable]	
47(a)	N/A	Description of significant groups of products and or services offered	Cpl is an integrated recruitment, managed services and project solutions partner, helping organisations solve workforce, operational and transformation challenges.
47(b)	N/A	Description of significant market(s) the undertaking operates in (e.g. B2B, wholesale, retail, countries)	B2B
47(c)	148	Description of main business relationships (such as key suppliers, customers, distribution channels)	Cpl's principal business relationships span both its upstream and downstream value chain, supporting the delivery of Recruitment, Managed Services and Project Solutions across a range of sectors. Upstream, the Group relies on a broad network of suppliers and service providers, including recruitment platforms, technology providers, training partners, professional services firms, facilities and infrastructure suppliers, and specialist subcontractors and delivery partners. These relationships support the Group's operational activities and the delivery of services to clients. Downstream, Cpl provides permanent and temporary recruitment, staffing, workforce management, managed services, business process outsourcing, specialist project delivery, consulting, training and development, and healthcare and care-related services to multinational companies, public sector organisations, healthcare providers and SMEs across a range of sectors, as well as candidates, contractors and individuals receiving services. Services are delivered through specialist consultants, dedicated delivery teams, client-site operations, digital recruitment platforms, managed service arrangements and our office network. As a people-centred organisation, the Group's most significant value chain relationships are with its workforce, candidates, contractors, suppliers, service recipients and clients, whose ongoing engagement is fundamental to value creation and long-term business success.
		Has the strategy key elements that relate to or affect sustainability issues?	
47(d)		Description of those key elements in the strategy that relate or affect sustainability issues	

Environment

B3 - Total Energy Consumption (in MWh) from 2025-01-01 to 2025-12-31 [Always to be reported]	
29	
18-25	
Total Energy Consumption	566.07

B3 - Breakdown of energy consumption (in MWh) from 2025-01-01 to 2025-12-31 [If applicable]			
29			
18-25			
Has the undertaking obtained the necessary information to provide an energy consumption breakdown?			
	Renewable	Non-renewable	Total renewable and non-renewable
Electricity (as reflected in utility billings)	121.30	444.77	566.07
Self-generated electricity	0.00	0.00	0.00
Fuels (see Fuel Converter on Fuels worksheet)	-	-	-

B3 - Estimated Greenhouse Gas Emissions considering the GHG Protocol Version 2004 (in tCO2e) [Always to be reported]		C3 - GHG reduction targets (in tC02e) [If applicable]		
30		54(b)	54(a)	54(d)
N/A	26-45	152-158	152-158	152-158
		Has the undertaking has established GHG emission reduction targets?	TRUE	
	Current Reporting Period	Base Year	Target Year	Percentage reduction from base year
Year (date)	2025-01-01 - 2025-12-31	2024	2045	
Gross Scope 1 GHG Emissions	101.18	122.73	0.00	-100%
Gross Scope 2 location-based GHG Emissions	94.92	145.71	0.00	-100%
Gross scope 2 market-based GHG Emissions - May (optional)	90.29	123.69		-
Total Scope 1 and Scope 2 GHG Emissions (location-based)	196.10	268.44	0.00	-100%
Total Scope 1 and Scope 2 GHG emissions (market-based) - May (optional)	191.47	246.42	0.00	-100%
50-53		54		
N/A	150-151	N/A	N/A	
Is the undertaking disclosing entity-specific information on Scope 3 emissions (in tCO2e)?				
1. Purchased Goods and Services	13545.61	11482.80	1148.28	-90%
2. Capital Goods	4349.50	4168.36	416.83	-90%
3. Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)	71.84	77.41	7.74	-90%
4. Upstream Transportation and Distribution	10.77	13.26	1.32	-90%

(continued)

5. Waste Generated in Operations	1.11	2.86	0.28	-90%
6. Business Travel	1354.30	1764.08	176.41	-90%
7. Employee Commuting	401.72	651.19	65.19	-90%
8. Upstream Leased Assets	0.00	0.00	0.00	-
9. Downstream Transportation and Distribution	0.00	0.00	0.00	-
10. Processing of Sold Products	0.00	0.00	0.00	-
11. Use of Sold Products	0.00	0.00	0.00	-
12. End-of-Life Treatment of Sold Products	0.00	0.00	0.00	-
13. Downstream Leased Assets	0.00	0.00	0.00	-
14. Franchises	0.00	0.00	0.00	-
15. Investments	0.00	0.00	0.00	-
Total Scope 3 GHG emissions	19734.85	18159.96	1816.05	-90%
Total Scope 1 Scope 2 and Scope 3 GHG Emissions (location-based)	19930.95	18428.40	1816.05	-90%
Total Scope 1 Scope 2 and Scope 3 GHG Emissions (market-based) - May (optional)	19926.32	18406.38	1816.05	-90%

C3 - Disclosure of list of main actions the entity seeks in order to achieve its targets from 2025-01-01 to 2025-12-31 [If applicable]
54(e)
159
Decarbonisation through the purchase of renewable energy, transition to a next generation fleet and supplier engagement.

B3 - Greenhouse gas emission intensity per turnover (in tCO2e) from 2025-01-01 to 2025-12-31 [Always to be reported]	
31	
Scope 1 and Scope 2 GHG Emissions intensity (location-based)	0.000000235
Scope 1 and Scope 2 GHG Emissions intensity (market-based) - May (optional)	0.000000230
Total Scope 1 Scope 2 and Scope 3 GHG Emissions intensity (location-based)	0.0000239
Total Scope 1 Scope 2 and Scope 3 GHG Emissions intensity (market-based) - May (optional)	0.0000239

B6 - Water Withdrawal from 2025-01-01 to 2025-12-31 [Always to be reported]	
35	
77-93	
Total amount of water withdrawn from all sites (cubic meters m³)	966.34
Amount of water withdrawn at sites located in areas of high water-stress (cubic meters m³)	0.00

B7 - Description of circular economy principles from 2025-01-01 to 2025-12-31 [Always to be reported]	
37	
94	
Undertaking applies circular economy principles	YES
Description of how it applies these principles	Refurbishment of all IT equipment, reduction of single use products in kitchens through provided cutlery, delph etc. to enhance reusability and minimise waste, collecting and recycling of municipal waste

B7 - Waste generated from 2025-01-01 to 2025-12-31 [Always to be reported]					
38(a) and 38(b)					
95-107					
Row ID	Type of waste	Unit of measurement	Waste diverted to recycle or reuse	Waste directed to disposal	Amount of waste recycled reused and directed to disposal
1	20 01 01 - Non-Hazardous - Paper and cardboard	kilograms (kg)	1996.00	0.00	1996.00
2	20 01 08 - Non-Hazardous - Biodegradable kitchen and canteen waste	kilograms (kg)	1020.00	0.00	1020.00
3	20 03 01 - Non-Hazardous - Mixed municipal waste	kilograms (kg)	7675.08	3255.26	10930.34
Total amount of waste generated	Total Hazardous waste generated (mass)	kilograms (kg)			0.00
	Total Non-Hazardous waste generated (mass)	kilograms (kg)			13946.34
	Total waste generated (mass)	kilograms (kg)			13946.34
	Total Hazardous waste generated (volume)	cubic meters (m³)			0.00
	Total Non-Hazardous waste generated (volume)	cubic meters (m³)			0.00
	Total waste generated (volume)	cubic meters (m³)			0.00

Social

Employee counting methodology for the disclosures below (Headcount or Full time Equivalent linked from B1	Headcount
Employee counting methodology for the disclosures below (At the end of the reporting period or as an average across the reporting period linked from B1)	At the end of the reporting period

B8 - Workforce - General characteristics - Type of contract [Always to be reported]	
39(a)	
110-117	
Type of contract	**Number of employees**
Permanent contract	904
Specified purpose	9
Fixed term	11
Total employees (linked to B1)	924

*The remainder of this section refers only to Cpl's internal employee base.

B8 - Workforce - General characteristics - Gender [Always to be reported]	
39(b)	
110-117	
Gender	**Number of employees (Internal only)**
Male	287
Female	637
Other	0
Not reported	0
Total employees (linked to B1)	924

B8 - Workforce - General characteristics - Country of employment [If applicable]	
39(c)	
110-117	
Does the undertaking operate in more than one country?	
Country of employment contract	**Number of employees (Internal only)**
Ireland	697
United Kingdom of Great Britain and Northern Ireland	166
Other	61
Total employees (linked to B1)	924

B8 - Workforce - General characteristics - Turnover rate from 2025-01-01 to 2025-12-31 [If applicable]	
40	
118	
Number of employees who left during the reporting period	18
Number of employees at the beginning of the reporting period	942
Number of employees at the end of the reporting period	924
Employee turnover rate [%] in the reporting period	2%

		B9 - Workforce - Health and safety from 2025-01-01 to 2025-12-31 [Always to be reported]	
41(a)	119-126	Number of recordable work-related accidents in the reporting period	0.00
41(a)	119-126	Number of hours worked by one full-time employee in the reporting period	1732.50
41(a)	119-126	Total number of hours worked in a year by all employees in the reporting period	1,805,265.00
41(a)	119-126	**Rate of recordable work-related accidents in the reporting period**	0.00
41(b)	119-126	Number of fatalities because of work-related injuries and work-related ill health	0.00

		B10 - Workforce - Remuneration and collective bargaining from 2025-01-01 to 2025-12-31 [Always to be reported + If applicable]	
42(a)	127-128	Employees receive pay that is equal or above applicable minimum wage determined directly by the national minimum wage law or through a collective bargaining agreement	YES
42(b)	129-136	*Average gross hourly pay level of male employees (amount in EUR)*	43.09
42(b)	129-136	*Average gross hourly pay level of female employees (amount in EUR)*	31.66
42(b)	129-136	**Percentage gap in pay between the undertaking's female and male employees [%]**	26.52%
42(c)	137-140	*Number of employees covered by collective bargaining agreements*	N/A
		Percentage of employees covered by collective bargaining agreements [%]	N/A

B10 - Workforce - Number of annual training hours per employee during the reporting period from 2025-01-01 to 2025-12-31 [Always to be reported]	
42(d)	
Gender	**B10 - Workforce - Number of annual training hours per employee during the reporting period**
Male	228
Female	228
Other	228
Not reported	228
Average number of annual training hours per employee	
	228

		C5 - Additional (general) workforce characteristics from 2025-01-01 to 2025-12-31 [May (optional)]	
59	167-169	*Number of male employees at management level*	47
59	167-169	*Number of female employees at management level*	50
59	167-169	**Female-to-male ratio at management level for the reporting period**	1.06:1
60	170-172	Total self-employed workers without personnel that are working exclusively for the undertaking	0
60	170-172	Total temporary workers provided by undertakings primarily engaged in employment activities	0

		C6 - Additional own workforce information - Human rights policies and processes from 2025-01-01 to 2025-12-31 [Always to be reported]	
61 (a)	173	Does the undertaking have a code of conduct or human rights policy for its own workforce?	YES
61 (b)	173	**If yes does this cover:**	
61 (b)	173	child labour	√
61 (b)	173	forced labour	√
61 (b)	173	human trafficking	√
61 (b)	173	discrimination	√
61 (b)	173	accident prevention	√
61 (b)	173	other? (if yes specify)	√
61 (b)	173	Specify other types of content covered by the code of conduct or human rights policy	Environment and sustainability, work hours, remuneration, ethics
61 (c)	173	Does the undertaking have a complaint-handling mechanism for its own workforce?	YES

VSME Supporting Guide to Disclosure C7 - Comprehensive Module (Severe negative human rights incidents (paragraph 62(c))		C7 - Severe negative human rights incidents from 2025-01-01 to 2025-12-31 [Always to be reported]	
62	174	Does the undertaking have confirmed incidents in its own workforce?	NO
62 (a)	174	**If yes are incidents related to:**	
62 (a)	174	child labour	
62 (a)	174	forced labour	
62 (a)	174	human trafficking	
62 (a)	174	discrimination	
62 (a)	174	other? (if yes specify)	
62 (a)	174	Specify other human rights related to the confirmed incidents	
61 (b)	174	Description of actions taken to address the confirmed incidents	
61 (c)	174	Is the undertaking aware of any confirmed incidents involving workers in the value chain affected communities consumers and end-users?	NO
61 (c)	174	Specification of any confirmed incident involving workers in the value chain affected communities consumers and end-users	

Governance

B11 - Convictions and fines for corruption and bribery from 2025-01-01 to 2025-12-31 [If applicable]	
43	
141-144	
Has the undertaking incurred in convictions and fines in the reporting period?	*FALSE*
Total number of convictions for the violation of anti-corruption and anti-bribery laws	0.00
Total amount of fines for the violation of anti-corruption and anti-bribery laws (amount in EUR)	0.00

		C8 - Revenues from certain activities from 2025-01-01 to 2025-12-31 [If applicable]	
		Is the undertaking deriving revenues from one of the activities listed below?	*FALSE*
			Monetary amount in EUR
63(a)	175-176	Revenue derived from controversial weapons (anti-personnel mines cluster munitions chemical weapons and biological weapons)	0.00
63(b)	175-176	Revenue derived from cultivation and production of tobacco	0.00
63(c)	175-176	Revenue derived from coal	0.00
63(c)	175-176	Revenue derived from oil	0.00
63(c)	175-176	Revenue derived from gas	0.00
63(c)	175-176	**Total revenues derived from fossil fuel (coal oil and gas) sector (i.e. the undertaking derives revenues from exploration mining extraction production processing storage refining or distribution including transportation storage and trade of fossil fuels as defined in Article 2 point (62) of Regulation (EU) 2018 1999 of the European Parliament and the Council)**	0.00
63(d)	175-176	Revenue derived from chemicals production	0.00

		C8 - Exclusion from EU reference benchmarks from 2025-01-01 to 2025-12-31 [Always to be reported]	
		Undertakings are excluded from the EU Paris-aligned Benchmarks if they derive:	
64	177(a)	1% or more of their revenues from exploration mining extraction distribution or refining of hard coal and lignite	FALSE
64	177(b)	10% or more of their revenues from the exploration extraction distribution or refining of oil fuels	FALSE
64	177(c)	50% or more of their revenues from the exploration extraction manufacturing or distribution of gaseous fuels	FALSE
64	177(d)	50% or more of their revenues from electricity generation with a GHG intensity of more than 100g CO2 e kWh	FALSE
		None of the above	FALSE
64	177	Undertakings are excluded from any EU reference benchmarks that are aligned with the Paris Agreement	-

		C8 - Exclusion from EU reference benchmarks from 2025-01-01 to 2025-12-31 [Always to be reported]	
		Does the undertaking have a governance body in place?	TRUE
65	178-180	Number of female board members at the end of the reporting period	33%
		Number of male board members at the end of the reporting period	66%
		Gender diversity ratio in governance body	1.2

Policies

1. Adoptive Leave
2. AI Usage in the Workplace Policy
3. Annual Leave Policy
4. Annual Leave Purchasing Scheme 2025
5. Annual Savings Scheme 2025 (Formerly Christmas Savings Scheme)
6. Anti-Bribery and Corruption Policy
7. Appropriate use of Information and Information Technology
8. Attendance, Sick & Covid-19 self-isolation illness policy
9. Balance Time Policy
10. Bike to Work Scheme Policy
11. Birthday Leave Policy
12. Bonus Scheme Policy
13. Business Development Reward Incentive Policy
14. Business Dress Code Policy
15. Carers leave Policy
16. Changes to Personal Details Policy
17. Charity Giving Scheme
18. Children and Young Persons at Work Policy
19. Clean Desk Policy
20. Code of Conduct
21. Commissions Policy
22. Communication and Collective Consultation Policy
23. Company Cards Policy
24. Compassionate Leave Policy
25. Conducting Personal Business Policy
26. Conflict of Interest Policy
27. Courier Booking Policy
28. Data Protection Policy
29. Dignity at Work Policy
30. Disciplinary Procedure Policy
31. Disclosure and Support Discussion Template
32. Disclosure and Support Guide
33. Display Screen Equipment Policy
34. Diversity & Inclusion Policy
35. Domestic Violence Leave Policy
36. Drugs and Alcohol Policy
37. Email Usage Policy
38. Environmental Policy
39. Equal Opportunities Recruitment Policy
40. Ethical Trading Policy
41. Expenses Policy
42. Fertility & Family Building Policy
43. Flexible Working for Parents and Carers Policy
44. Force Majeure and Leave for Medical Care Purposes Policy
45. Fraud Policy
46. Friend Referral Policy
47. Further Education Policy
48. Gender Identity and Expression Policy
49. Gift Voucher Policy
50. Gifts or Favours from Clients
51. Grievance Procedure Policy
52. Harassment and Sexual Harassment at Work Policy
53. Health and Safety Policy
54. Human Rights Policy
55. Hybrid Working Policy
56. Internal Vacancy Policy
57. Job Sharing Policy
58. Jury Service Policy
59. Life Assurance Policy
60. Marriage Gratuity Policy
61. Marriage Leave Policy
62. Maternity Leave Policy
63. Mental Health Policy
64. Mobile Phone Policy
65. Modern Slavery and Human Trafficking Policy
66. Open-plan Guidelines Policy
67. Parental Leave Policy
68. Parents Leave Policy
69. Paternity Leave & Benefit Policy
70. Pension Auto Enrolment Policy
71. Permanent Health Insurance
72. Pregnancy & Neo-natal Loss Policy
73. Professional Subscriptions
74. Quality Assurance Policy
75. Recruiter Candidate Referral Policy
76. Request for Remote Working Policy
77. Retirement Policy
78. Right To Disconnect Policy
79. Secondary Employment
80. Security and Confidentiality Agreement
81. Smoke Free Workplace Policy
82. Social Media Policy
83. Speaking Up Policy
84. Statutory Holidays and Early Finish Policy
85. Statutory Sick Pay Policy
86. Support Hub - Helpline, Advice, Counselling
87. Surrogacy Leave Policy
88. Sustainable Procurement Policy
89. Temporary Work Abroad Policy
90. Time Recording Policy
91. Travel Policy
92. Travel Request Form
93. Volunteer Time Off Policy

Locations

Building/Facility Name	Entity		County	Country
Cpl, Haddington Road (HQ)	Cpl Healthcare Servisource Flexsource	Covalen Techskills Thornshaw	Dublin	Ireland
Flexsource, St Fintans, Swords	Flexsource Cpl Institute		Dublin	Ireland
Flexsource, Blanchardstown	Flexsource		Dublin	Ireland
PHC, Lucan	Private Homecare		Dublin	Ireland
Deena Energy, Balbriggan	Deena Energy		Dublin	Ireland
Cpl Naas	Flexsource		Kildare	Ireland
Cpl, Cork - Anglesea St	Cpl Resources Cpl Healthcare Servisource	Flexsource Covalen Techskills	Cork	Ireland
Kenny Whelan, Cork - Joyce House, Barrack Square	Kenny Whelan		Cork	Ireland
Cpl, Steamboat Quay, Dock Road	Cpl Resources Flexsource	Covalen	Limerick	Ireland
Covalen, Carlton House Limerick	Covalen		Limerick	Ireland
Cpl Dockgate Merchants Road	Cpl Resources Cpl Healthcare	Flexsource Servisource	Galway	Ireland
Kate Cowhig, Grey Office Bus Park	Kate Cowhig		Galway	Ireland

Building/Facility Name	Entity	County	Country
Servisource Quayside, Dundalk	Servisource	Louth	Ireland
IHC North Dublin	Irish Homecare	Dublin	Ireland
IHC Monaghan	Irish Homecare	Monaghan	Ireland
IHC Mullingar	Irish Homecare	Mullingar	Ireland
IHC Sligo - Unit 11	Irish Homecare Cpl Resources	Sligo	Ireland
IHC Waterford	Irish Homecare	Waterford	Ireland
IHC Limerick	Irish Homecare	Limerick	Ireland
IHC Galway	Irish Homecare	Galway	Ireland
IHC Cork	Irish Homecare	Cork	Ireland
Cpl Belfast	Cpl Resources Cpl Healthcare	Belfast	Northern Ireland
Cpl Portadown	Flexsource	Portadown	Northern Ireland

Building/Facility Name	Entity	County	Country
Ntrinsic/Veracity, London, Penninsular House	Ntrinsic Veracity	London	United Kingdom
Allen Lane, London	Allen Lane	London	United Kingdom
Cpl Reading	Cpl Life Sciences Cpl Talent Evolution Group Flexsource	Reading	United Kingdom
Cpl Bromley	Cpl Healthcare UK	Bromley	United Kingdom
Care 24/7 Redcar – Middlesborough	Care24/7	Redcar	United Kingdom
Cpl, Shipley - Bradford	Servisource Cpl Healthcare UK Care 24/7	Bradford	United Kingdom
PS Recruitment, Stockport	PS Recruitment	Stockport	United Kingdom

Cpl: