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APPENDIX 10-1

CLIMATE CHANGE LEGISLATION

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1. CLIMATE LEGISLATION POLICY AND GUIDANCE

Although variation in climate is thought to be a natural process, the rate at which the climate is changing has been accelerated rapidly by human activities. Climate change is one of the most challenging global issues facing the world today and is primarily the result of increased levels of greenhouse gases in the atmosphere. Increasing human emissions of carbon dioxide and other greenhouse gases cause a positive radiative imbalance at the top of the atmosphere, meaning energy is being trapped within the climate system. The imbalance leads to an accumulation of energy in the Earth system in the form of heat that is driving global warming.[1,2] Greenhouse gases come primarily from the combustion of fossil fuels in energy use.

In March 2024 the European Environment Agency (EEA) published the European Climate Risk Assessment.[3] This assessment states that Europe is the fastest warming continent on the planet and is warming at about twice the global rate. The average global temperature in the 12-month period between February 2023 and January 2024 exceeding pre-industrial levels by 1.5°C. 2023 was the warmest year on record over more than 100,000 years globally, at 1.48°C above pre-industrial levels, with the world's ocean temperature also reaching new heights.

The Intergovernmental Panel on Climate Change (IPCC), in their AR6 Synthesis Report: Climate Change 2023[4], states that widespread and rapid changes in the atmosphere, ocean, cryosphere and biosphere have occurred. This has led to widespread adverse impacts and related losses and damages to people and nature due to the pressures of climate change and the inability to adapt to a rapidly changing environment. Moving away from our reliance on coal, oil and other fossil fuel-driven power plants is essential to reduce emissions of greenhouse gases and mitigate the human activity catalysing climate change.

1.1.1 International Greenhouse Gas Emission and Climate Targets

Globally, governance relating to climate change has changed significantly since 1994 when the United Nations Framework Convention on Climate Change (UNFCCC) entered into force. Greenhouse gas emissions have been a primary focus of climate related international agreements for almost two decades.

International greenhouse gas emission and climate targets play an important role in stimulating and enabling action for developed and developing nations. The following sections provide an overview of the international agreements that have played key roles in establishing climate governance.

1.1.1.1 Kyoto Protocol

The Kyoto Protocol was adopted on 11th December 1997; this Protocol operationalised the UNFCCC and was the first international agreement that committed countries to reduce their greenhouse gas emissions. It set limitations and reduction targets for greenhouse gases for developed countries (Annex I countries) and set a special obligation for certain countries to provide financial resources and facilitate

[1] *Hansen, J.; Sato, M.; Kharecha, P. et al. Earth's Energy Imbalance and Implications. Atmospheric Chemistry and Physics 2011, 11 (24), 13421–13449. https://doi.org/10.5194/acp-11-13421-2011*
[2] *von Schuckmann, K.; Palmer, M. D.; Trenberth, K. E. et al. An Imperative to Monitor Earth's Energy Imbalance. Nature Clim Change 2016, 6 (2), 138–144. https://doi.org/10.1038/nclimate2876.*
[3] *European Environment Agency (2024) European Climate Risk Assessment <https://www.eea.europa.eu/publications/european-climate-risk-assessment>*
[4] *IPCC AR6 Synthesis Report: Climate Change 2023. https://www.ipcc.ch/report/sixth-assessment-report-cycle/*

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technology transfer to developing countries (Annex II countries). The EU, and therefore Ireland, was both an Annex I and Annex II country.

The Kyoto Protocol came into effect in 2005, as a result of which, emission reduction targets agreed by developed countries, including Ireland, became binding for the first time.

Under the Kyoto Protocol, the EU agreed to achieve a significant reduction in total greenhouse gas emissions in the period 2008 to 2012. These EU emission targets are legally binding in Ireland. Ireland's contribution to the EU commitment for the period 2008 – 2012 (the first commitment period) was to limit its greenhouse gas emissions to no more than 13% above 1990 levels. Ireland achieved its Kyoto Protocol targets under the EU burden-sharing agreement.

1.1.1.1.1 *Doha Amendment to the Kyoto Protocol*

In Doha, Qatar, on 8th December 2012, the "Doha Amendment to the Kyoto Protocol" was adopted. The amendment includes:

- New commitments for Annex I Parties to the Kyoto Protocol who agreed to take on commitments in a second commitment period from 1st January 2013 to 31st December 2020;
  - The amendment entered into force on 31st December 2020
- A revised list of greenhouse gases to be reported on by Parties in the second commitment period; and
- Amendments to several articles of the Kyoto Protocol which specifically referenced issues pertaining to the first commitment period and which needed to be updated for the second commitment period.

During the first commitment period, 37 industrialised countries and the European Community committed to reduce greenhouse gases emissions to an average of 5% below 1990 levels. During the second commitment period, Parties committed to reduce greenhouse gases emissions by at least 18% below 1990 levels in the eight-year period from 2013 to 2020. The composition of Parties in the second commitment period is different from the first; however, Ireland and the EU signed up to both the first and second commitment periods. Under the protocol, countries must meet their targets primarily through national measures, although market-based mechanisms (such as international emissions trading) can also be utilised.

Although the 1997 Kyoto Protocol and 2012 Doha Amendment were in force in 2020, the 2015 Paris Agreement superseded the Kyoto Protocol as the principle regulatory instrument governing the global response to climate change.

1.1.1.2 Conference of the Parties

Every year since 1995, the Conference of the Parties (COP) has gathered the 196 Parties (195 countries and the European Union) that have ratified the Convention in a different country, to evaluate its implementation and negotiate new commitments and is the supreme decision making body of the UNFCCC.

The following details the most significant COPs in terms of impact on climate action as well as a summary of the most recent COP, COP30, which took place in Belém, Brazil.

1.1.1.2.1 *COP21 Paris Agreement*

COP21 was the 21st session of the COP to the UNFCCC. COP21 was organised by the United Nations in Paris and held from 30th November to 12th December 2015.

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COP21 closed on 12th December 2015 with the adoption of the first international climate agreement (concluded by 195 countries and applicable to all). The twelve-page text, made up of a preamble and 29 articles, provides for a limitation of the temperature rise to below 2°C above pre-industrial levels and even to tend towards 1.5°C. It is flexible and takes into account the needs and capacities of each country. It is balanced as regards adaptation and mitigation, and durable, with a periodical ratcheting-up of ambitions.

1.1.1.2.2 COP25 Climate Change Conference- Madrid

The 25th United Nations Climate Change conference COP25 was held in Madrid and ran from December 2nd to December 13th, 2019. While largely regarded as an unsuccessful conference, the European Union launched its most ambitious plan, 'The European Green Deal' which aims to lower CO_2 emissions to zero by 2050. The deal includes proposals to reduce emissions from the transport, agriculture and energy sectors and will affect the technology, chemicals, textiles, cement, and steel industries. Measures such as fines and pay-outs by member states who rely on coal power will be in place to encourage the switch to renewable clean energies such as wind. On the 4th of March 2020, the European Commission put forward the proposal for a European climate law. This aims to establish the framework for achieving EU climate neutrality. It aims to provide a direction by setting a pathway to climate neutrality and to this end, aims to set in legislation the EU's 2050 climate-neutrality objective.

1.1.1.2.3 COP28 Climate Change Conference – Dubai

The 28th COP for the UNFCCC (COP28) took place in Dubai from the 30th of November 2023 to the 13th of December 2023.

COP28 resulted in a landmark deal to 'transition away' from fossil fuels, the United Arab Emirates (UAE) Consensus. The agreement calls for 'transitioning away from fossil fuels in energy systems, in a just, orderly, and equitable manner.' This is the first time in 28 years that fossil fuels have been mentioned in a COP outcome. However, it is noted that the text of 'phase out as soon as possible inefficient fossil fuel subsidies' does not address energy poverty or the just transition. The UAE Consensus also calls for more explicit near-term goals in the lead up to 2050, calling for the world to cut greenhouse gas emissions by 43% by 2030 as compared to 2019 levels. However, many island states have criticised that despite the text being an improvement over previous agreements, there is a litany of loopholes that will enable destructive environmental practices to continue and do not assuage their concerns over rising sea levels and other climate change impacts.

COP28 concluded the first ever Global Stocktake under the Paris Agreement. The Global Stocktake recognises that the world is not on track to meet 1.5°C and will require Parties to align their national targets and measures with the Paris Agreement. Parties have two years to submit their Nationally Determined Contributions for 2035, these need to be aligned with the best available science and the outcomes of the Global Stocktake.

An unusual aspect that came out of COP28 in the final hours of discussion was the number of decisions and documents which remain unfinished and not signed off. Notably, discussions on carbon markets collapsed in the final days of COP28 as no consensus could be reached on the country-to-country trading regimes or rules for the market in relation to Article 6 of the Paris Agreement. Negotiations will be continued at COP29 in Azerbaijan.

1.1.1.2.4 COP29 Climate Change Conference – Baku

The 29th COP of the UNFCCC, (COP29), held in Baku, Azerbaijan, from November 11th 2024 to November 22nd 2024.

COP29 focused on accelerating global efforts to address climate change, in particular global efforts related to climate finance. The New Collective Quantified Goal on Climate Finance (NCQG) was agreed in the final days of COP; while developing countries advocated for at least USD 1 trillion

annually by 2035, developed nations agreed to triples finance to developing countries, with commitments increasing from USD 100 billion annually to USD 300 billion annually by 2035. The NCQG has already drawn criticism for being inadequate given the global financial need of developing nations to mitigate and adapt to climate change effects and due to its lack of strong terminology in relation to the requirements of developed nations and detailed implementation strategies.

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At COP29, significant progress was made in the discussions surrounding carbon markets, with nearly 200 nations agreeing on critical rules under Article 6 of the Paris Agreement. These rules aim to establish an UN-backed international carbon market. The adoption of these rules is seen as a crucial step towards operationalising a robust and credible carbon market. Despite the advances, concerns were expressed about the potential for weak governance and risks of exploitation in the system; these issues must be addressed to ensure the market's full functionality.

Energy transition discussions focused on accelerating the global shift toward sustainable energy systems, aligned with the Paris Agreement goals of limiting warming to 1.5°C. The conference emphasized the need for robust policies to phase out coal, expand renewable energy infrastructure, and develop green hydrogen as a low-carbon alternative for hard-to-electrify sectors.

COP29 operationalized the Fund for responding to Loss and Damage ('the Fund') with USD50 billion in initial pledges aimed at assisting vulnerable countries. The Fund is expected to begin financing initiatives by 2025, focusing on the most vulnerable populations facing extreme weather events and slow-onset climate impacts. Despite these advancements, ongoing discussions are required to define the Fund's vision, scope, and integration with existing climate finance mechanisms.

1.1.1.2.5 COP30 Climate Change Conference – Belém, Brazil

The 30th COP of the UNFCCC, (COP30), held in Belém, Brazil, from November 10th 2025 to November 21st 2025.

At COP30 Parties adopted a comprehensive Belém Package, comprising 29 decisions by consensus, which underscored an emphasis on implementation and equity. A key achievement was the commitment to triple adaptation finance by 2035, to approximately USD 120 billion per annum, aimed at bolstering resilience in the world's most vulnerable nations. To monitor this, Parties agreed a set of 59 voluntary indicators under the Global Goal on Adaptation, covering cross-sectoral dimensions such as water, health, ecosystems, infrastructure, and livelihoods. In parallel, actions were initiated to scale adaptation in practice; among these, the:

- FINI (Fostering Investible National Implementation): seeking to mobilise private and public capital into national adaptation plans;
- Belém Health Action Plan, backed by the World Health Organisation (WHO) and philanthropies, seeks to strengthen climate-resilient health systems.

COP30 remained in line with preceding COPs and did not yield a binding phase-out commitment for fossil fuels, despite more than 80 countries pushing for explicit fossil fuel phase-down language. Instead, the Brazilian Presidency announced two voluntary roadmaps outside the formal treaty text: one to transition away from fossil-fuel-dependent economies in a "just, orderly and equitable" manner, and another to halt and reverse deforestation. Civil society groups have characterised this omission as a significant shortfall, noting that without time-bound fossil fuel targets, the package lacks credibility in meeting scientific thresholds.

Nature-based solutions and deforestation were also a critical focus. COP30 launched the Tropical Forests Forever Facility (TFFF), a landmark payment mechanism to reward tropical-forest countries for conserving standing forests. The first phase of the TFFF has mobilised over USD 6.7 billion, endorsed by more than 60 countries. Nonetheless, the conference did not embed a binding global deforestation-end roadmap in its formal decisions.

With respect to the 1.5°C temperature goal, COP30 reaffirmed the urgency of limiting warming in line with the Paris Agreement, although many observers argued that the summit's final package lacked the ambition and enforceable mechanisms required to close the emissions-gap. Parties established a Global Implementation Accelerator intended to scale high-impact climate actions, adopted indicators for the Global Goal on Adaptation, and called for adaptation finance to be tripled by 2035. Proposals for a binding fossil-fuel phase-out were not incorporated into the final negotiated text,

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1.1.1.3 United Nations Sustainable Development Goals Report

Transforming our World: the 2030 Agenda for Sustainable Development which includes 17 Sustainable Development Goals (SDGs), and 169 targets was adopted by all UN Member States at a UN summit held in New York in 2015. The agenda is universally applicable with all countries having a shared responsibility to achieve the goals and targets which came into effect on January 1st, 2016. The goals and targets are to be actions over the 15-year period, are integrated and indivisible i.e., all must be implemented together by each Member State.

In 2026, the Dublin University Press published the *'Sustainable Development Report 2026*.[5] The report highlights the following key messages:

- Global commitment to the SDGs is strong: 190 out of 193 countries have presented national action plans for advancing sustainable development.
- On average globally, the SDGs are far off-track. At the global level, none of the 17 goals are currently on course to be achieved by 2030.
    - While only 17% of the targets are on track to be achieved worldwide, most UN member states have made strong progress on targets related to access to basic services and infrastructure
    - At the global level, SDG 2 (Zero Hunger), SDG 11 (Sustainable Cities and Communities), SDG 14 (Life Below Water), SDG 15 (Life on Land) and SDG 16 (Peace, Justice and Strong Institutions) are particularly off track, facing major challenges (indicated in red on the dashboards) and showing no or very limited progress since 2015
- European countries continue to top the SDG Index. Finland (1st, score 87.4), Sweden (2nd, 86.3) and Denmark (3rd, 85.7) top this year's rankings.
- Ireland ranks 25th out of 169 countries with an overall SDG Index score of 80.0, above the OECD regional average of 78.2. Ireland's score has improved by 4.5 percentage points since 2015. The report flags Ireland's International Spillover Index score of 47.9 – measuring the extent to which a country's actions affect other countries' ability to achieve the SDGs – as notably below the OECD average of 67.7

Figure 1-1 Ireland SDG Dashboard and Trends. Source: Sustainable Development Report 2026 pg. 249-250



[5] *Dublin University Press (2025) Sustainable Development Report 2024 The SDGs and the UN Summit of the Future Includes the SDG Index and Dashboards. <https://dashboards.sdgindex.org/chapters>*

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In October 2022 the Department of Communications, Climate Action & Environment in partnerships with all Government Departments, key stakeholders, and based on input from two public consultation processes published the Sustainable Development Goals National Implementation Plan 2022-2024 ('the SDG Plan').[6] The SDG Plan identifies that, overall, the world is not on track to achieve the global Goals by 2030. The SDG Plan sets out how Ireland will work to achieve the goals and targets of the Agenda for Sustainable Development both domestically and internationally. Ireland's first National Implementation Plan provided a framework for Ireland to work towards the implementation of the SDGs; the SDG Plan aims to build on the structures and mechanisms from the first National Implementation Plan and to develop and integrate additional approaches in areas identified as requiring further action. A third National Implementation Plan is currently in preparation, following a public consultation that ran from 2nd of December 2025 to the 16th of January 2026; it has not yet been published at the time of writing.

In September 2023, the UN Summit on the SDGs took place in New York and was co-facilitated by Ireland and Qatar. Representing the halfway mark to achieving the SDGs by 2030, it marked the beginning of a new phase of accelerated progress towards the SDGs with high-level political guidance on transformative and accelerated actions. The Global Sustainable Development Report 2023[7] was published in September 2023. The previous Global Sustainable Development Report (2019[8]) found that for some targets the global community was on track, but for many others the world would need to quicken the pace. In 2023, the situation is much more worrisome owing to slow implementation and a confluence of crises. The 2023 Report goes on to highlight the current standing of each SDG and its relevant indicators. A 2023 UN Special Report[9] found that over 30% of the SDGs have seen either no improvement or reverse trends in progress. The push for transformation to achieve the SDGs will come through shifts in six key entry points:

1. *Human Well Being and Capabilities*
2. *Sustainable and Just Economies*
3. *Food Systems and Healthy Nutrition*
4. *Energy Decarbonisation with Universal Access*
5. *Urban and Peri-Urban Development*
6. *Global Environmental Commons*

On the 14th of July 2025, the United Nations published '*The Sustainable Development Goals Report 2025*[10] (hereafter referred to as the UN SDG 2025 Report) highlighting how the ongoing and escalating geopolitical conflicts, and the increasing consequences of the climate crisis have hindered the achievement of the SDGs. The UN SDG 2025 Report finds that, following an assessment of all 169 targets, for which trend data is available, only 17% of the SDG targets are on track, 18% of SDG targets are showing minimum or moderate progress, 47% having stalled in progress and 18% having regressed from 2023. The UN SDG 2025 Report highlights the urgent need for stronger and more effective international cooperation to maximize progress, with immediate effect. A 2026 edition of this report has not yet been published at the time of writing.

The Proposed Development will contribute to Entry Point 1 and 5 due to provision of housing in the midst of a significant shortage of housing units available to service the housing market in Ireland. In addition, the construction industry, through projects such as the Proposed Development, makes a significant contribution to economic development in Ireland.

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[6] *National Implementation Plan for the Sustainable Development Goals 2022-2024. Available at: <https://www.gov.ie/en/publication/e950f-national-implementation-plan-for-the-sustainable-development-goals-2022-2024/>*

[7] *Global Sustainable Development Report 2023 <https://sdgs.un.org/sites/default/files/2023-09/FINAL%20GSDR%202023-Digital%20-110923_1.pdf>*

[8] *Global Sustainable Development Report 2019 <https://sdgs.un.org/sites/default/files/2020-07/24797GSDR_report_2019.pdf>*

[9] *The Sustainable Development Goals Report 2023: Special Edition <https://unstats.un.org/sdgs/report/2023/The-Sustainable-Development-Goals-Report-2023.pdf>*

[10] *The Sustainable Development Goals Report (2026). Available at: https://s3.amazonaws.com/sustainabledevelopment.report/2026/sustainable-development-report-2026.pdf*

Relevant SDGs to the Proposed Development and how they are implemented into Irish National plans and policies can be found in Table 1 below.

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Table 1 Relevant SDGs to the Proposed Development, and Implementation into Irish National Plans

SDG	Targets	International Progress/Downfalls to Date (2025)[11]	National Relevant Policy
SDG8: Decent Work and Economic Growth: *Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all*	› Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries › Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead › By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value › Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	Over the past decade, progress on Goal 8 has been mixed. While there have been important gains, in particular in reducing unemployment and expanding financial access, setbacks from the coronavirus disease (COVID-19) pandemic and ongoing structural challenges have slowed or reversed gains in productivity, employment and worker protections – in particular for vulnerable groups and in the least developed countries and small island developing States. Labour productivity, measured as GDP per worker, rebounded to 1.5 per cent growth in 2024 after near stagnation in the 2022–2023 period. The pandemic severely impacted productivity in 2020, when output fell faster than employment rates. Despite a rebound in 2021, growth has struggled to return to pre-pandemic levels. The global unemployment rate reached a record low of 5.0 per cent in 2024, down from 6.0 per cent in 2015. However, despite improvements since 2015, women and youth continue to face higher unemployment rates, with youth still three times more likely to be unemployed than adults.	*National Planning Framework to 2040;* *National Development Plan (NDP) 2021-2030;* *National Economic Recovery Plan;* *Climate Action Plan 2025;* *Circular Economy and Miscellaneous Provisions Act 2022;* *Enterprise 2025 Renewed.*
SDG 9: Industry, Innovation, and Infrastructure *Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation*	› Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all. › Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries › Support domestic technology development, research and innovation in developing countries,	Since 2015, notable progress has been made in expanding infrastructure, fostering industrial growth and boosting innovation. However, stark regional disparities persist, and many developing countries continue to face systemic barriers to inclusive and sustainable industrialization. Global manufacturing annual growth rebounded sharply by 9.2 per cent in 2021, stabilized at 2.2% in 2022, then lowered to 1.7% in 2023 owing to geopolitical and economic volatility. In 2024, growth rose to 7.%, Global manufacturing value added per capita increased by 17.3%, from USD1,649 in 2015 to USD1,934 in 2024. The global manufacturing employment share held steady at 14.3% from 2015 until 2020, dipping to 14.1% in 2023, owing to pandemic disruptions, geopolitical tensions and sanctions.	*National Development Plan 2021-2030;* *National Economic Recovery Plan;* *Climate Action Plan 2025;* *National Implementation Plan on Persistent Organic Pollutants;* *Waste Action Plan for a Circular Economy;* *National Waste Prevention Programme;* *A Better World.*

[11] *United Nations, the 17 Goals – Sustainable Development* <https://sdgs.un.org/goals>

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SDG	Targets	International Progress/Downfalls to Date (2025)[11]	National Relevant Policy
	including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities	In 2024, global CO2 emissions from fuel combustion and industrial processes reached a record 37.6 gigatons, a 0.8% increase from 2023. Rising natural gas and coal consumption drove emissions, while record temperatures increased electricity demand for cooling. However, the expansion of clean energy technologies such as solar, wind and nuclear power mitigated what could have been a threefold larger emissions increase.	*Impact 2030: Ireland's Research and Innovation Strategy.*
SDG 11: Sustainable Cities and Communities *Make cities and human settlements inclusive, safe, resilient and sustainable*	› By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums › By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons › Strengthen efforts to protect and safeguard the world's cultural and natural heritage › By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management › By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement holistic disaster risk management at all levels	Urbanization continues to accelerate, with more than half the global population now living in cities, projected to be nearly 70% by 2050. However, cities face mounting challenges, including rising urban poverty, growing slum populations, inadequate public transport and threats to infrastructure from disasters. Housing affordability is a pressing issue, affecting 1.6 billion to 3 billion people globally, encompassing challenges from homelessness to overcrowding and lack of basic services. In 2023, the national urban policies of 68 countries addressed key development issues as follows: › Respond to population dynamics (59 countries, up from 54 in 2021); › Ensure balanced territorial development (55 countries, unchanged since 2021); and › Increase local fiscal space (33 countries, up from 26 in 2021). In 2024, local-level disaster risk reduction governance improved, with 110 countries reporting local disaster risk reduction strategies and approximately 73% of local governments having such strategies in place.	*Rebuilding Ireland Action Plan for Housing and Homelessness;* *Housing for All;* *EU Regulation 1370/2007 on Public Passenger Transport Services by Rail and by Road;* *Project Ireland 2040 National Planning Framework;* *National Clean Air Strategy;* *Rural Development Programme 2014-2022;* *National Implementation Plan on Persistent Organic Pollutants;* *Waste Action Plan for a Circular Economy;* *National Waste Prevention Programme;* *A Better World.*
SDG 12 Responsible Consumption and production: *Ensure sustainable*	› By 2030, achieve the sustainable management and efficient use of natural resources. › By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly	Globally, sustainability efforts are advancing, with an increasing number of policies supporting sustainable consumption and production. Environmental agreement compliance remains strong. However, challenges persist, including low sustainable e-waste management and high fossil fuel subsidies. Corporate sustainability reporting has	*National Implementation Plan on Persistent Organic Pollutants;* *Waste Action Plan for a Circular Economy;* *National Waste Prevention Programme;*

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SDG	Targets	International Progress/Downfalls to Date (2025)[11]	National Relevant Policy
consumption and production patterns.	reduce their release to air, water and soil to minimize their adverse impacts on human health and the environment › Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle › Promote public procurement practices that are sustainable, in accordance with national policies and priorities. › Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products	expanded dramatically, with most large companies now disclosing environmental performance through standardized mechanisms. As of 2025, 530 policy instruments related to sustainable consumption and production have been recorded, with 71 countries participating, a 6% increase from the previous reporting cycle. There were 1.05 billion tons of food wasted in 2022, with 60% of waste from households, equating to more than 1 billion meals discarded daily. There are growing global efforts to reduce food waste, with countries such as Japan and the United Kingdom of Great Britain and Northern Ireland cutting waste by 31% and 18%, respectively, showing that large-scale action is possible. In 2022, global e-waste reached a record 7.8 kg per capita, with only 22.3% properly managed, a figure declining since 2010. Significant uncontrolled transboundary movement continues. Sustainability reporting has become standard for large companies, with 96% of the world's 250 largest companies by revenue and 79% of the top 100 companies in each country surveyed now reporting on sustainability, up from 64% in 2015. In 2023, fossil fuel subsidies fell by 34.47% to USD1.10 trillion, down from a record USD1.68 trillion in 2022, owing mainly to lower energy prices and the end of COVID-19 support measures. However, subsidies are still approximately three times higher than they were before the COVID-19 pandemic, showing no sustained reversal of recent trends.	*Climate Action Plan 2025;* *Tourism Action Plan;* *National Clean Air Strategy;* *Towards Responsible Business: Ireland's Second National Plan on Corporate Social Responsibility (CSR) 2017-2020;* *Sustainable, Inclusive and Empowered Communities 2019-2024.*
SDG 13 Climate Action: *Take urgent action to combat climate change and its impacts** **Acknowledging that the United Nations Framework*	› Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries › Integrate climate change measures into national policies, strategies and planning › Improve education, awareness-raising and human and institutional capacity on climate change	Human-induced climate change reached alarming new levels in 2024, with some impacts already irreversible for centuries. Global temperatures broke records and temporarily exceeded the 1.5°C threshold, highlighting the urgent need to curb greenhouse gas emissions. Extreme weather events – including tropical cyclones, floods and droughts – led to the highest number of new displacements in 16 years, worsening food crises and bringing massive economic losses and social instability. Nonetheless, with bold action, limiting long-term global warming to 1.5°C is still possible. Every fraction of a degree matters in reducing risks, lowering costs and preventing	*National Adaptation Framework;* *Building on Recovery: Infrastructure and Capital Investment 2016-2021;* *National Mitigation Plan;* *National Biodiversity Action Plan 2017-2021.*

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SDG	Targets	International Progress/Downfalls to Date (2025)[11]	National Relevant Policy
Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.	mitigation, adaptation, impact reduction and early warning	catastrophic and irreversible damage to people and the planet. At the twenty-ninth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, (COP29), States set a new collective quantified goal on climate finance and completed guidance to fully operationalize article 6 of the Paris Agreement on carbon markets, along with making additional commitments on mitigation, adaptation and the operationalization of the Fund for Responding to Loss and Damage. Disaster-related deaths and missing persons dropped from 1.61 per 100,000 population in the period 2005–2014 to 0.79 in the period 2014–2023. Nonetheless, disasters claimed 41,647 lives annually over the past decade. The number of people affected by disasters surged by more than two thirds, from 1,158 per 100,000 population in the period 2005–2014 to 2,028 in the period 2014–2023, with an average of 124 million people affected every year over the past decade. By 2024, 131 countries reported the adoption and implementation of national disaster risk reduction strategies, up from 57 in 2015. 2024 likely marked the first year when global temperatures surpassed the 1.5°C threshold, reaching 1.55°C above the pre-industrial level – making it the hottest year in 175 years. This was driven by rising greenhouse gas emissions, El Niño and other factors. In 2023, atmospheric concentrations of CO_2 levels remained at their highest in more than 2 million years and were 151 per cent above pre-industrial levels.	*National Policy Position on Climate Action and Low Carbon Development;* *Project 2040: National Development Plan 2021-2030;* *Climate Action and Low Carbon Development (Amendment) Act (2021):* *Climate Action Plan 2025;* *National Dialogue on Climate Action;* *Agriculture, Forest, and Seafood Climate Change Sectoral Adaptation Plan;* *The National Strategy on Education for Sustainable Development in Ireland.*
SDG 15 Life on Land: *Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.*	› Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species. › By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts. › By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world.	Global forest cover is shrinking, conservation of key biodiversity areas has stalled, and species extinction is accelerating. Desertification, land and soil degradation, drought and deforestation are further threatening ecosystems and development prospects. While more countries are adopting legal frameworks for biodiversity and environmental protection, overall progress on Goal 15 remains slow, with significant gaps in safeguarding healthy land and ecosystems vital to humanity. Globally, average protection of key biodiversity areas increased from approximately 25 per cent in 2000 to approximately 44 per cent in 2024 across marine, terrestrial, freshwater and mountain biomes. However, progress has largely stagnated since 2015.	*Climate Action Plan 2025;* *Enhanced Decommissioning, Rehabilitation and Restoration Scheme (2020);* *National Biodiversity Action Plan.*

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SDG	Targets	International Progress/Downfalls to Date (2025)[11]	National Relevant Policy
		As at 2024, 76 countries (up from 5 countries in 2015) and 97 countries (up from 12 countries in 2015) reported about their legislative, administrative or policy measures under the Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from Their Utilization to the Convention on Biological Diversity and the International Treaty on Plant Genetic Resources for Food and Agriculture, respectively. Country implementation of the international statistical standard to measure the environment and ecosystems and their connection to the economy increased by 36 per cent from 2017 to 2024. Although growth has slowed in recent years, adoption is expected to rise, as the standard supports key indicators in the Kunming-Montreal Global Biodiversity Framework.	

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1.1.1.4 Climate Change Performance Index

Established in 2005, the Climate Change Performance Index (CCPI)[12] is an independent monitoring tool which tracks countries climate protection performance. It assesses individual countries based on climate policies, energy usage per capita, renewable energy implementation and greenhouse gas emissions and ranks their performance in each category and overall. The 2025 CCPI was published in December 2024. While the CCPI 2025 indicates signs of potential reductions in global emissions, no country achieved its Paris Climate targets and therefore the first three places of the ranking system remain unoccupied.

Ireland, ranked 29th in 2025, has fallen 4 places to 33rd in 2026, and remains a 'medium' performer in international performance. The CCPI states that Ireland's policies are missing a long-term strategy for phasing out fossil fuel infrastructure and shifting investments from natural gas towards an emissions-neutral energy supply. Coupled with low levels of battery storage and ongoing gas connections, the state is set to remain greatly dependent on fossil fuel generation. Ireland has remained in the 'low' category in 2025 on the Greenhouse Gas Emissions ratings.

In 2022, Ireland's government introduced legally binding five-year carbon budgets and sectoral emissions ceilings. It also resolved a legislative framework with annually revised Climate Action Plans to align with the country's 2030 net emissions reduction target of 51% (compared with 2018 levels) and net zero by 2050. In 2025, the CCPI national experts note that, despite these legal requirements, progress on climate action is slowing and actions in Ireland are nowhere near sufficient for ensuring compliance with national and EU commitments.

The EPA's 2026 Greenhouse Gas Emissions Projections indicate that Ireland remains off track to achieve both its national Climate Act target of 51% reduction in greenhouse gas emissions by 2030 and its EU Effort Sharing Regulation obligations. Under a With Additional Measures (WAM) scenario, emissions are projected to decline by approximately 25% by 2030, substantially below statutory targets. The EPA also projects exceedance of the second carbon budget period (2026 – 2030), highlighting the need for accelerated implementation of climate measures across all sectors.

Under the WEM scenario, electricity sector emissions are projected to fall by 54.5%, from 10.2 to 4.7 $MtCO_2eq$, between 2018 and 2030. Under the WAM scenario, electricity sector emissions are projected to fall by 61.1%, from 10.2 to 4.0 $MtCO_2eq$, over the same period. The primary drivers are continued renewable energy expansion and increased electricity imports. Nonetheless, delays in renewable energy delivery mean projected emissions are higher than last year's estimates, owing to continued dependence on fossil fuels to meet growing demand. By 2030, the sector is projected to account for 8.3% of Ireland's total emissions (including LULUCF).

Ireland's policies are missing a long-term strategy for phasing out fossil fuel infrastructure and shifting investments from natural gas towards an emissions-neutral energy supply. Coupled with low levels of battery storage and ongoing gas connections, the state is set to remain greatly dependent on fossil fuel generation.[13]

Ireland has remained in the 'low' category in 2025 on the Greenhouse Gas Emissions ratings and remains in 40th in 2026. Ireland remains in the 'Medium' category in the Renewable Energy rating table and has risen from 21st in 2025 to 19th in 2026.

1.1.1.5 State of the Global Climate 2025

In March 2026, the World Meteorological Organisation (WMO) published the *State of the Global Climate 2025 Report*[14].The 2025 Report provides a summary on the state of the climate indicators in 2025 and with sections on key climate indicators, extreme events and impacts. The key messages in the report include:

[12] *Climate Change Performance Index 2025 <https://ccpi.org/country/irl/*
[13] *CCPI (2025). Available at: https://ccpi.org/country/irl/*
[14] *World Meteorological Organisation (2026) State of the Global Climate 2024. Available at: https://wmo.int/publication-series/state-of-global-climate/state-of-global-climate-2025*

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- In 2024, the atmospheric concentration of carbon dioxide reached its highest level in the last 2 million years
  - The increase in the annual carbon dioxide concentration in 2024 was the largest annual increase since modern measurements began in 1957
  - Real-time data from individual locations show that levels of these three main greenhouse gases continued to increase in 2025.
- The annually averaged global mean near-surface temperature in 2025 was 1.43 °C ± 0.13 °C above the 1850–1900 average used to represent pre-industrial conditions.
  - The year 2024 remains the warmest year in all the datasets, at 1.55 °C ± 0.13 °C above the 1850–1900 average.
- In 2025, ocean heat content reached the highest level in the 66-year observational record, exceeding the previous record high set in 2024
  - Over the past nine years, each year has set a record for ocean heat content.
- In 2025, global mean sea level was comparable to the record-high levels observed in 2024 in the satellite altimetry record.
  - The rate of global mean sea-level rise since 2012 is higher than the rate of global mean sea-level rise in the earlier part of the satellite record, 1993–2011.
- The Earth's energy imbalance is a key climate indicator that measures how fast the heat trapped by anthropogenic emissions of greenhouse gases is accumulating in the climate system. The heat warms the ocean, continents and atmosphere, and melts ice.
  - Since 1960, the Earth's energy imbalance has been increasing, particularly in the past 20 years compared to the previous 66 years.
- Extreme weather, including flooding, droughts, cyclones, typhoons and hurricanes, continue to drive new, onward and protracted displacement of people globally, with particularly severe consequences in fragile and conflict-affected regions

Alterations in the physical climate can trigger a series of repercussions on national advancement and the pursuit of SDGs (Section 1.1.3 above). The interconnections between the climate emergency and development pathways can foster synergistic endeavours, resulting in positive benefits for communities and human well-being (refer to Chapter 5 of this EIAR for more details). This synergy serves as a potent driver for adapt to climate change and lay the groundwork for the global energy transition. Emphasizing wind energy and other renewable sources enables the global energy transition towards sustainability.

1.1.1.6 European Green Deal

The European Green Deal was introduced by the European Commission in December 2019 as the EUs response to the Paris Agreement ambitions (COP21 (please see section 1.1.1.2.1 above)). The European Green Deal is a comprehensive package of policy initiatives aimed at achieving climate neutrality across the EU by 2050. It features a wide range of actions and targets in different sectors such as energy, transport, industry, environment and agriculture. The goal is to transform the EU into a resource-efficient, competitive circular economy that is fair and inclusive for every individual and region.

Key aspects of the European Green Deal include the adoption of the European Climate Law, which legally binds the EU to achieve net-zero emissions by 2050, and the establishment of a Carbon Border Adjustment Mechanism to prevent carbon leakage. Additionally, the Deal focuses on boosting green technologies, fostering clean energy, improving energy efficiency, and promoting biodiversity and sustainable agriculture. The

Regulation (EU) 2026/667 amended the European Climate Law in March 2026, establishing a legally binding EU intermediate climate target of a 90% reduction in net greenhouse gas emissions by 2040 relative to 1990 levels, reinforcing the pathway towards climate neutrality by 2050.

To finance these ambitious goals, the European Green Deal is supported by the EU's Green Deal Investment Plan, also known as the "Just Transition Mechanism," which aims to mobilize at least €1 trillion in investments over the next decade. This funding will be used to help EU regions and industries transition to greener

alternatives while mitigating social and economic impacts on communities and workers. The European Green Deal also emphasizes the importance of international collaboration in tackling climate change and aims to align European policies with the global agenda of the Paris Agreement.

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In its approach to decarbonisation, the EU has split greenhouse gas emissions into two categories, the Emissions Trading System (ETS) and the non-ETS. Under the European Green Deal, the targets for the ETS and non-ETS sectors will be revised upwards in order to achieve the commitment, at EU level, to reach an economy-wide 2030 reduction in emissions of at least 55%, compared to 1990 levels.

1.1.1.7 EU Nature Restoration Law

The Nature Restoration Law is the first continent-wide, comprehensive law of its kind. It is a key element of the EU Biodiversity Strategy, which sets binding targets to restore degraded ecosystems, in particularly those with the most potential to capture and store carbon and to prevent and reduce the impact of natural disasters.

The law aims to restore ecosystems, habitats and species across the EU's land and sea areas in order to

- Enable the long-term and sustained recovery of biodiverse and resilient nature.
- Contribute to achieving the EU's climate mitigation and climate adaptation objectives.
- Meet international commitments.

The EU Nature Restoration Law was approved on June 17th 2024; EU countries are expected to submit National Restoration Plans to the Commission within two years of the Regulation coming into force (by mid-2026), showing how they will deliver on the targets. They will also be required to monitor and report on their progress.

During 2025-2026 Member States commenced preparation of National Restoration Plans to demonstrate how restoration objectives and targets will be achieved at national level. The legislation is expected to become an increasingly important consideration in biodiversity and climate-related assessments.

1.1.1.8 EU Effort Sharing Regulation

The EU Effort Sharing Regulation (ESR[15]) was adopted in 2018 and establishes annual binding greenhouse gas emissions targets from 2020 to 2030 for each Member State. In its approach to decarbonisation, the EU has split greenhouse gas emissions into two categories, the Emissions Trading System (ETS) and the non-ETS. Emissions from electricity generation and large industry in the ETS are subject to EU-wide targets which require that emissions from these sectors be reduced by 43% by 2030, relative to 2005 levels. Within the ETS, participants are required to purchase allowances for every tonne of emissions, with the amount of these allowances declining over time to ensure the required reduction of 43% in greenhouse gas emissions is achieved at EU-level[16]. Emissions from all other sectors, including buildings, agriculture, waste, small industry, and transport, which account for around 60% of EU emission, are covered by the EU ESR.

The EU ESR focus on national accountability helps drive climate action at the local level while maintaining flexibility to account for economic disparities across Member States.

1.1.1.9 Corporate Sustainability Reporting Directive

On the 5th of January 2023, the Corporate Sustainability Reporting Directive (CSRD)[17] entered into force. This new directive modernises and strengthens the rules concerning the social and environmental information that companies have to publicly report. The CSRD serves as a major update to the Non-Financial Reporting

[15] *Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (Text with EEA relevance)*
[16] *Department of the Environment, Climate and Communications (2025) - Climate Action Plan 2025*
[17] *European Commission (2023) Corporate Sustainability Reporting Directive <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32022L2464>*

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Directive and will place environmental social governance (ESG) considerations at the forefront of European company reporting. The new rules will ensure that investors and other stakeholders have access to the information they need to assess the impact of companies on people and the environment and for investors to assess financial risks and opportunities arising from climate change and other sustainability issues.

The original phased implementation timeline and scope of the CSRD have since been substantially revised by the EU's "Omnibus I" simplification package. Directive (EU) 2026/470 was published in the Official Journal of the European Union on 26 February 2026 and entered into force on 18 March 2026. Member States, including Ireland, have 12 months from that date to transpose the relevant provisions into national legislation.

Under the revised rules, CSRD reporting obligations now apply to companies meeting both of the following thresholds: a minimum average of 1,000 employees during the financial year, and an annual net turnover of at least €450 million. This narrows the scope of in-scope entities considerably compared with the original directive. The implementation position for each wave is now as follows:

- Wave 1 (large public-interest entities, >500 employees): remain subject to reporting obligations for financial years 2024 onward, where they continue to meet the revised thresholds.
- Wave 2 (other large companies and public-interest entities, originally >250 employees): a two-year delay was introduced by the 2025 "Stop-the-Clock" Directive. Companies in this category now have a first reporting obligation for financial year 2027, to be published in 2028, subject to meeting the revised scope thresholds.
- Wave 3 (listed SMEs): removed from mandatory CSRD scope. Voluntary reporting using a simplified framework based on the VSME standard is encouraged in place of mandatory reporting.

Disclosures continue to be made in accordance with the European Sustainability Reporting Standards (ESRS), developed by the European Financial Reporting Advisory Group (EFRAG) and adopted via delegated act, published in the Official Journal on 22 December 2023. A simplification of the ESRS is underway: EFRAG submitted its final technical advice and draft simplified standards to the European Commission in December 2025, and the Commission is required to adopt the related delegated act no later than six months after the Omnibus Directive's entry into force. Until that delegated act takes effect, in-scope companies continue to report under the existing ESRS framework.

1.1.2 National Greenhouse Gas Emission and Climate Targets

1.1.2.1 Programme for Government

The Programme for Government 2025 – Securing Ireland's Future (January 2025) places specific emphasis on climate change, recognising that time is critical in addressing the climate crisis. The Programme states that the Irish Government is committed to taking *"decisive action to radically reduce our reliance on fossil fuels and to achieve a 51% reduction in emissions from 2018 to 2030, and to achieving net-zero emissions no later than 2050".*

The Programme states that the next ten years are a critical period in addressing the climate crisis, and therefore, a deliberate and swift approach to reducing more than half of Ireland's carbon emissions over the course of the decade (2020-2030) must be implemented. The programme states that the Government is committed to reducing greenhouse gas emissions by an average 7% per annum over the next decade in a push to achieve a net zero emissions by the year 2050.

Regarding renewable energy generation, the Programme notes that the Government is committed to the rapid decarbonisation of the energy sector. The Programme states the Government's ongoing support and commitment to take "the necessary action to deliver at least 70% renewable electricity by 2030". This target has been updated by Climate Action Plan 2025 (Section 1.1.2.7 below).

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1.1.2.2 Climate Action and Low Carbon Development Act 2015

The Climate Action and Low Carbon Development Act 2015 established Ireland's first statutory framework for tackling climate change for the purpose of pursuing the transition to a low carbon, climate resilient and environmentally sustainable economy. The 2015 Act Defined the national climate objective as 'transitioning to a climate-resilient, biodiversity-rich, environmentally sustainable, and climate-neutral economy by 2050'. To achieve this, the 2015 Act requires the Minister to develop and submit for government approval a suite of plans: carbon budgets, sectoral emission ceilings, a climate action plan, a national long-term climate strategy, and a national adaptation framework. It also established the Climate Change Advisory Council (CCAC) to provide independent oversight and annual progress reviews. Local authorities and public bodies were mandated to align policies and plans with these objectives, ensuring climate considerations are integrated throughout national and local governance structures.

1.1.2.3 Climate Action and Low Carbon Development (Amendment) Act 2021

The Climate Action and Low Carbon (Amendment) Act 2021(the '2021 Act') is a piece of legislation which commits the country to move to a climate resilient and climate neutral economy by 2050. This was passed into law in July 2021.

The Programme for Government has committed to a 7% average yearly reduction in overall greenhouse gas emissions over the next decade, and to achieve net zero emissions by 2050. This Act will manage the implementation of a suite of policies to assist in achieving these annual targets.

The Act includes the following key elements, among others:

- Places on a statutory basis a 'national climate objective', which commits to pursue and achieve no later than 2050, the transition to a climate resilient, biodiversity-rich, environmentally sustainable and climate-neutral economy.
- Embeds the process of carbon budgeting into law, Government are required to adopt a series of economy-wide five-year carbon budgets, including sectoral targets for each relevant sector, on a rolling 15-year basis, starting in 2021.
- Actions for each sector will be detailed in the Climate Action Plan, updated annually.
- A National Long-Term Climate Action Strategy will be prepared every five years.
- Government Ministers will be responsible for achieving the legally binding targets for their own sectoral area with each Minister accounting for their performance towards sectoral targets and actions before an Oireachtas Committee each year.
- Strengthens the role of the CCAC, tasking it with proposing carbon budgets to the Minister.

Provides that the first two five-year carbon budgets proposed by the CCAC should equate to a total reduction of 51% emissions over the period to 2030, in line with the Programme for Government commitment.

1.1.2.4 Climate Change Advisory Council

The CCAC was established on 18th January 2016 under the Climate Action and Low-Carbon Development Act 2015. The CCAC aims to provide independent evidence-based advice and recommendations on policy to support Ireland's Just Transition to a biodiversity-rich, environmentally sustainable, climate-neutral, and resilient society.

In July 2023, the CCAC published the *'Annual Review 2023'*[18], this is the seventh annual review carried out by CCAC and details the CCAC concerns that the necessary national actions are not taking place or being enabled at the required speed, going on to state that 'at the current rate of policy implementation, Ireland will not meet

[18] *Climate Change Advisory Council 2023 Review* <https://www.climatecouncil.ie/councilpublications/annualreviewandreport/CCAC-AR-2023-FINAL%20Compressed%20web.pdf>

the targets set in the first and second carbon budget periods unless urgent action is taken immediately, and emissions begin to fall much more rapidly.'

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In 2024 the CCAC has changed its approach to produce sector specific annual reviews in order to emphasise the requirement for greater effort across all sectors to remain within their sectoral emission ceiling. In a statement released on 9th July 2024 the CCAC stated that while '*the provisional greenhouse gas emissions data published today by the EPA shows some positive results across the sectors but overall, it is increasingly unlikely that the first carbon budget will be achieved. Much more urgent action is required from Government if Ireland is to achieve its climate change objectives.*'[19]

The Annual Review 2025 - Built Environment, Industry and Waste[20] report has been released by the CCAC and focuses specifically on key findings and recommendations for the Built Environment, Industry and Waste sectors. Emissions decreased in the residential buildings sector in 2022 and 2023, as relatively warm winters and high energy prices contributed to reduced demand along with the introduction of solid fuel regulations. Emissions from residential buildings increased by an estimated 4.9% in 2024 compared with 2023 based on the 2024 provisional inventory of the EPA.[21] Sustained emissions reductions are required in the sector through implementing energy efficiency measures and decarbonising heating systems.

The residential buildings sector is projected to exceed its first sectoral emissions ceiling under the with additional measures (WAM) scenario by 0.1 Mt CO_2eq (0.3%) and to exceed its second SEC by 4.5 Mt CO_2eq (19.4%).

Recent CCAC commentary continues to identify a substantial implementation gap between policy ambition and emissions reductions achieved to date, particularly within transport, buildings and industry sectors.

1.1.2.5 Carbon Budgets

The first national carbon budget programme proposed by the CCAC, approved by Government and adopted by both Houses of the Oireachtas in April 2022 comprises three successive 5-year carbon budgets. The total emissions allowed under each budget are shown in Table 2 below.

Table 2 Proposed Carbon Budgets of the Climate Change Advisory Council

	2021 – 2025 Carbon Budget 1	2026 – 2030 Carbon Budget 2	2031 – 2035 Provisional Carbon Budget 3
	All Gases		
Carbon Budget (Mt CO_2eq)	295	200	151
Annual Average Percentage Change in Emissions	-4.8%	-8.3%	-3.5%
The figures are consistent with emissions in 2018 of 68.3 Mt CO_2eq reducing to 33.5 Mt CO_2eq in 2030 thus allowing compliance with the 51% emissions reduction target by 2030			

The EPA has identified that Ireland's greenhouse gas emissions are projected to be exceeded by a margin of 8 to 12 Mt CO2eq for the first first Carbon Budget (2021-2025) of 295 Mt CO2eq. The second budget is projected to be exceeded by a significant margin of 77 to 114Mt CO2eq. [22]

[19] https://www.climatecouncil.ie/news/chairs-statement-irelands-provisional-greenhouse-gas-emissions-1990-2023.html
[20] *Climate Change Advisory Council 2025 Review Built Environment, Industry and Waste* <https://www.climatecouncil.ie/councilpublications/annualreviewandreport/CCAC-AR2025-Built%20Environment,%20Industry%20and%20Waste-final.pdf>
[21] *EPA (2025) Irelands Provisional Greenhouse Gas Emissions 1990-2024* <https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/EPA-Provisional-1990-2024-GHG-Report-1716.pdf>
[22] *EPA (2026). Available at:* https://www.epa.ie/news-releases/news-releases-2026/epa-projections-show-ireland-remains-off-track-for-2030-climate-.php

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1.1.2.6 Sectoral Emissions Ceilings

The Sectoral Emissions Ceilings (SEC) were launched in September 2022. The objective of the initiative is to inform on the total amount of permitted greenhouse gas emissions that each sector of the Irish economy can produce during a specific time period. The SEC, alongside the annual published Climate Action Plan, provide a detailed plan for taking decisive action to achieve a 51% reduction in overall greenhouse gas emissions by 2030.

Section C of the Climate Action and Low Carbon Development (Amendment) Act 2021 provides the minister with a method of preparing the SEC within the bounds of the carbon budget. The SEC for each 5-year carbon budget period were approved by the government on the 28th of July 2022 and are shown in Table 3 below.

Table 3 Sectoral Emission Ceilings 2022

	Sectoral Emission Ceilings for each 5-year carbon budget period (MtCO2eq.)	
Sector	**2021 – 2025 Carbon Budget 1**	**2026 – 2030 Carbon Budget 2**
Electricity	**40**	**20**
Transport	54	37
Built Environment-Residential	29	23
Built Environment-Commercial	7	5
Industry	30	24
Agriculture	106	96
LULUCF[1]	Yet to be determined	Yet to be determined
Other (F-Gases, Waste & Petroleum refining)	9	8
Unallocated Savings		*-26*
Total[2]	Yet to be determined	Yet to be determined
Legally binding Carbon budgets and 2030 Emission Reduction Targets	295	200

[1] Finalising the Sectoral Emissions Ceiling for the land-use, Land-use Change and Forestry (LULUCF) sector has been deferred for up to 18 months to allow for the completion of the Land-use Strategy
[2] Once LULUCF sector figures are finalised, total figures will be available.

1.1.2.7 Climate Action Plan 2025

The National Climate Action Plan 2025 (CAP 2025)[23] was launched in April 2025. CAP 2025 marks the fourth update to the Climate Action Plan 2019, and the third to be prepared under the Climate Action and Low Carbon Development (Amendment) Act 2021, and the introduction of the 2022 Sectoral Emissions Ceilings (SEC) and the establishment of economy-wide carbon budgets.

At the time of preparation of this EIAR, Climate Action Plan 2025 represents the most recent adopted statutory Climate Action Plan. Climate Action Plan 2026 had not been published.

CAP 2025 seeks to build on the progress made under Climate Action Plan 2024 by delivering policies, measurements and actions that will support the achievement of Ireland's carbon budgets, sectoral emission ceilings, and 2030 and 2050 climate targets; while further enabling the closure of identified emissions gaps and the allocation of unallocated emission savings associated with each carbon budget period.

[23] Department of the Environment, Climate and Communications (2025) Climate Action Plan 2025. Available at: https://www.gov.ie/en/department-of-the-environment-climate-and-communications/publications/climate-action-plan-2025/

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Building on previous iterations, CAP 2025 offers a detailed sector-by-sector roadmap outlining the key actions required to transition Ireland to a low-carbon society and reaffirms the goals of a 51% reduction in greenhouse gas emissions by 2030 and reaching climate neutrality no later than 2050. Major measures include a significant scale-up of renewable energy, especially wind and solar power, extensive retrofitting of homes to improve energy efficiency, support for nearly one million electric vehicles by 2030, and reforms in agriculture and land use aimed at promoting sustainability. CAP 2025 also emphasises public engagement, a just transition, and effective carbon pricing to ensure that the costs and benefits of climate action are distributed equitably across society. As with Climate Action Plan 2024, CAP 2025 provides an Annex of Actions[24], which only contain new, high-impact actions for delivery in 2025. The full set of measures for CAP 2025 (i.e., proposed new actions and existing actions) are still located within CAP 2025.

Six Vital High Impact Sectors were identified within Climate Action Plan 2023[25] relating to the sectoral emission ceilings. CAP 2025 has reaffirmed the following sectors and targets with no proposed changes:

Powering Renewables – 75% Reduction in emissions by 2030

We will facilitate a large-scale deployment of renewables that will be critical to decarbonising the power sector as well as enabling the electrification of other technologies.

- Accelerate the delivery of onshore wind, offshore wind, and solar.
- Dial up to 9 GW onshore wind, 8 GW solar, and at least 7 GW of offshore wind by 2030 (with 2 GW earmarked for green hydrogen production).
- Support at least 500 MW of local community-based renewable energy projects and increased levels of new micro-generation and small-scale generation.
- Phase out and end the use of coal and peat in electricity generation.

Achievement of the 75% reduction in emissions by 2030 and the decarbonisation of the grid in Ireland would assist in the achievement of the Electricity sectoral emission ceiling.

Building Better – 45% (Commercial/Public) and 40% (Residential) Reduction in Emissions by 2030

We will increase the energy efficiency of existing buildings, put in place policies to deliver zero-emissions new builds, and continue to ramp up our retrofitting programme.

- Ramp up retrofitting to 120,000 dwellings to BER B2 by 2025, jumping to 500,000 by 2030.
- Generation up to 0.8 TWh of district heating by 2025 and up to 2.5 TWh by 2030.

Achievement of the 45% (Commercial/Public) and 40% (Residential) reduction in emissions by 2030 would assist in the achievement of the Built Environment (Commercial/Residential) sectoral emission ceiling.

Turning Transport Around – 50% Reduction in Emissions by 2030

We will drive policies to reduce transport emissions by improving our town, cities, and rural planning, and by adopting the Avoid-Shift-Improve approach: reducing or avoiding the need for travel, shifting to public transport, walking, and cycling and improving the energy efficiency of vehicles.

- Change the way we use our road space.
- Reduce the total distance driven across all car journeys by 20%.
- Walking, cycling and public transport to account for 50% of our journeys.
- Nearly 1 in 3 private cars will be an Electric Vehicle.
- Increase walking and cycling networks.

[24] https://assets.gov.ie/static/documents/Climate_Action_Plan_2025_-_Annex_of_Actions.pdf
[25] *Department of the Environment, Climate and Communications (2022) Climate Action Plan 2023 – Summary Document*

- 70% of people in rural Ireland will have buses that provide at least 3 trips to the nearby town daily by 2030.

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Achievement of the 50% reduction in emissions relating to transport by 2030 would assist in the achievement of the Transport sectoral emission ceiling.

Making Family Farms More Sustainable – 25% Reduction in Emissions by 2030

We will support farmers to continue to produce world class, safe and nutritious food while also seeking to diversify income through tillage, energy generation and forestry.

- Significantly reduce our use of chemical nitrogen as a fertilizer.
- Increase uptake of protected urea on grassland farms to 90-100%.
- Increase organic farming to up to 450,000 hectares, the area of tillage to up to 400,000 ha.
- Expand the indigenous biomethane sector through anaerobic digestion, reaching up to 5.7TWh of biomethane.
- Contribute to delivery of the land use targets for afforestation and reduced management intensity of organic soils.

Achievement of a 25% reduction in emissions by 2030 in agriculture and farming practices would assist in the achievement of the agriculture sectoral emission ceiling.

Greening Business and Enterprise – 35% Reduction in Emissions by 2030

We're changing how we produce, consume, and design our goods and services by breaking the link between fossil fuels and economic progress. Decarbonising industry and enterprise are key to Ireland's economy and future competitiveness.

- Reduce clinker content in cement and substitute products with lower carbon content for construction materials, ensuring 35% reduction in emissions by 2030 (against 2018).
- Reduce fossil fuel use from 64% of final consumption (2021) to 45% by 2025 and further by 2030.
- Increase total share of heating to carbon neutral to 50-55% by 2025, up to 70-75% by 2030.
- Significantly grow the circular economy and bioeconomy.

Achievement of a 35% reduction in emissions by 2030 in relation to Irish production and consumption would enable a more circular economy and assist in the achievement of the Industry and Other sectoral emission ceilings.

Changing our land use

The first phase of the land use review will tell us how we are using our land now. Then, we can map, with evidence, how it can be used most effectively to capture and store carbon and to produce better, greener food and energy.

- Increase our annual afforestation rates to 8,000 hectares per annum from 2023 onwards.
- Promote forest management initiatives in both public and private forests to increase carbon sinks and stores.
- Improve carbon sequestration of 450,000 ha of grasslands on mineral soils and reduce the management intensity of grasslands on 80,000 ha of drained organic soils.
- Rehabilitate 77,600 hectares of peatlands.

Exact reduction target for this sector is yet to be determined. By improving the manner in which Ireland utilises its land use, Ireland can achieve emission reductions and mitigate the ongoing climate and biodiversity crises. The LULUCF sectoral emission ceiling will be set after completion of the Land-Use Strategy.

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Adaptation

CAP 2025 highlights the need for adaptation to climate change. Adaptation is the process of adjustment to actual or expected climate change and its effects. Observations show that Ireland's climate is changing in terms of coastline, sea level rise, seasonal temperatures, and changes in typical weather patterns. Climate change is expected to have diverse and wide-ranging impacts on Ireland's environment, society, and economic development, including managed and natural ecosystems, water resources, agriculture and food security, the built environment, human health, and coastal zones.

Climate Sectoral Adaptation Planning[26] includes for 12 sectoral adaptation plans that describe and assess the extent of the risks presented by climate change to a sector, and present contingency plans to address these risks and ensure climate resilience. They include actions to mainstream adaptation into policy and administration at sectoral level to improve the resilience of existing and planned critical infrastructure, systems, and procedures, to the effects and variability of climate change, as well as to improve cooperation and coherence within and across sectors, as well as on a local and national level.

CAP 2025 acknowledges the current shortfalls towards interim (2025) targets and underscores the need for faster implementation, stronger governance, and more coordinated cross-sectoral action to close the gap between ambition and delivery.

For the residential sector, the EPA's most recent finalised data show that 2024 broke the prior three-year trend of emissions reductions: residential sector emissions increased by 5.6% in 2024, following two consecutive years at their lowest point since 1990. This was driven by a 6.3% increase in heating degree days (a colder winter) rather than a reversal of underlying decarbonisation measures. Within this increase, residential usage of peat continued to decline (down 8.6% on 2023), while consumption of all other fossil fuels used for household heating increased. For reference, 2023 had marked the third continuous year of emissions reductions for the sector, with decreases that year across all fossil fuels used for household space and water heating: coal, peat, kerosene, and natural gas fell by 22%, 13%, 0.3%, and 14% respectively, driven by high fuel prices, a mild winter, nationwide solid fuel regulations, fuel switching, and energy efficiency improvements.

1.1.2.8 Ireland's Climate Change Assessment

In 2023 the EPA published Ireland's Climate Change Assessment (ICCA).[27] This assessment provides a comprehensive overview and breakdown of the state of knowledge around key aspects of climate change with a focus on Ireland. The ICCA report is presented in four volumes.

- Volume 1: Climate Science – Ireland in a Changing World
- Volume 2: Achieving Climate Neutrality in 2050
- Volume 3: Being Prepared for Ireland's Future
- Volume 4: Realising the Benefits of Transition and Transformation

The ICCA Synthesis Report states that having peaked in 2001, Ireland's greenhouse gas emissions have reduced in all sectors except agriculture. However, Ireland currently emits more greenhouse gases per person than the EU average. The report goes on to state that there has been an identified gap in policy that indicates that Ireland will not meet its statutory greenhouse gas emission targets. Already Ireland has seen significant and ongoing deterioration in environmental quality, including declines in water quality, biodiversity and ecosystem quality. Developing a climate-resilient Ireland will require sufficient public and private investment and financial support in ways that adequately recognise the value of ecosystem services and the importance of societal wellbeing.

There are well-established 'no-regret options' that need to happen now, which can get Ireland most of the way to net zero carbon dioxide emissions. Beyond that, there are 'future energy choices' relating to the scale and magnitude of technologies that will assist in achieving Ireland statutory climate targets. Ireland's no-regret

[26] *Department of the Environment, Climate and Communications (2020) Sectoral Adaptation Planning.* https://www.gov.ie/en/collection/51df3-sectoral-adaptation-planning/

[27] *Environmental Protection Agency (2023) Ireland's Climate Change Assessment* <https://www.epa.ie/our-services/monitoring--assessment/climate-change/irelands-climate-change-assessment-icca/>

options are demanding reduction (e.g. through energy efficiency and reduced consumption), electrification (e.g. electric vehicles and heat pumps), deployment of market-ready renewables (e.g. wind energy and solar photovoltaics) and low-carbon heating options (e.g. district heating). Ireland's future choices include hydrogen, carbon capture and storage, nuclear energy and electro-fuels.

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Achieving net zero carbon dioxide emissions by 2050 requires significant and unprecedented changes to Ireland's energy system. Policies tailored to suit different stages of technology development are critical for achieving a net zero energy system. Established technologies, such as wind energy, solar photovoltaics and bioenergy, will be key in meeting short-term emission reduction targets (i.e. 2030), whereas offshore wind infrastructure is expected to be the backbone of future energy systems (i.e., 2050).

The ICCA serves as a stark warning: Ireland stands to face a myriad of challenges in efforts to mitigate and adapt to climate change at the almost halfway mark to 2030. Further decisive action is imperative to mitigate the escalating impacts of climate change on Ireland's environment, economy, and society that are highlighted throughout the four volumes of the ICCA.

1.1.2.9 Implications for the Proposed Development

The Proposed Development has been designed having regard to national and European climate policy objectives, including the Climate Action and Low Carbon Development Acts 2015 to 2021, Climate Action Plan 2025, the National Planning Framework and associated regional and local planning policy.

The provision of residential development within an established suburban area supports the compact growth objectives of the National Planning Framework and sustainable settlement objectives. The location of the development within an area served by existing public transport, walking and cycling infrastructure assists in reducing reliance on private vehicle use and supports the transition to a low-carbon and climate-resilient built environment.

The Proposed Development therefore aligns with Ireland's climate mitigation and adaptation policy objectives and would not materially impede the achievement of national carbon budgets, sectoral emissions ceilings or European climate targets.