

ESG Report 2024

Bane Mullarkey Ltd

| Bane Mullarkey |

December 2024
Galway, Ireland

1. General Disclosures

Bane Mullarkey is a business consulting practice with two employees. Both employees are 50% owners and directors of the company. We also work with a range of associates on a contract basis such as architects, accountants, economists etc, based on the requirements of individual projects. All associates are chosen to work with based on their reputation for quality and their alignment with our values and ethos.

At Bane Mullarkey Consulting, we are committed to integrating environmental, social, and governance (ESG) principles into our business practices. This report outlines our ESG initiatives, performance, and goals for the year 2024.

Note: The Erasmus+ template has been reviewed and relevant sections have been completed by Bane Mullarkey. This document is tailored to the size, scope, and specific needs of Bane Mullarkey. We will review the policy regularly to adapt to changes in laws, markets, or company growth.

As we continue our ESG journey, we remain committed to transparency and continuous improvement. We look forward to building on our progress and setting more ambitious goals for the future.

2. Company overview

Business consulting working with client in tourism, culture, hospitality and entertainment.
All activities are conducted in Ireland.

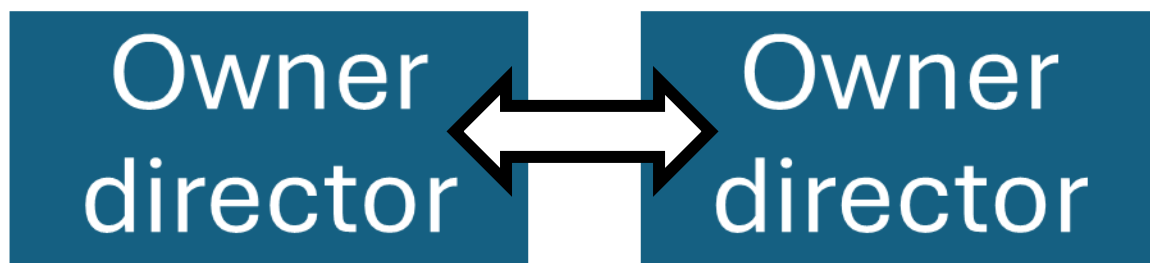
a. Mission and values

Our mission is to help clients to achieve their goals through providing professional advice and support.

Our values include our commitment to quality, the fact that we are approachable, we act in all times with honesty and we demonstrate loyalty to our customers.

b. Organisation chart

There are two co-owners and directors in the business. There are no other employees.



3. Materiality Assessment

Please rate the level of importance of the following topics.

		Low		Medium		High
		1	2	3	4	5
Environmental						
1	Resources usage, including raw material, energy resources and water.			X		
2	Bane Mullarkey's environmental policy, mitigation plans and actions taken to reduce greenhouse gas emission and improve efficiency			X		
3	The impact of business operation on the ecosystem and biodiversity, and the plans and actions taken in response to ecological conservation.				X	
4	The management and reduction policies of waste generated by Bane Mullarkey's operation, for example if responsible dismantling and recycling system is established for abandoned vessels			X		
5	Programs for general and specialized training as well as career chances	X				
Social						
6	Bane Mullarkey's effort to ensure fair salary structure and equal opportunities, as well as to provide benefits, healthcare and other employee care.					X
7	The success of employee-employer communication via union, employee satisfaction survey, complaint system, etc.					X
8	Workplace safety, employee wellness and health promotion initiatives, occupational accident prevention and management, or other themes relevant to [Company's] activities.					X
9	Protecting the balance between personal and professional life				X	

Governance						
10	Legal observance, policy dissemination, and any notable violations at Bane Mullarkey.					X
11	Bane Mullarkey approach to supplier relationships.					X
12	Bane Mullarkey approach to customer satisfaction, employee satisfaction and community engagement score.					X
13	Board Diversity and Independence at Bane Mullarkey.			X		

Please indicate if there are any other issues that you consider important at an environmental, social and governance level. For each additional topic, please provide your rating using the scale 1 – 5 (1 = Low, 5 = High)

Additional topic which we rate as 5 (high)

In the pursuit of sustainability and responsible tourism, it is vital to be selective about who Bane Mullarkey will collaborate and work with, ensuring their ethos and values align with our own. Our associates and clients reflect our shared commitment to protecting the environment, supporting local communities, and promoting ethical practices in tourism development. By carefully vetting associates, we have fostered a network of like-minded individuals and specialists that prioritise long-term positive impact over short-term gains. This alignment not only strengthens our ability to deliver meaningful tourism consultancy services but also ensures our initiatives remain authentic, transparent, and true to the principles of sustainable tourism. Working with partners who share our vision amplifies our collective efforts to create a more responsible and equitable future for travel. We never take on a new project unless we are satisfied that there is a close fit with our values and ethos.

4.Environmental Indicators

In writing this part of our ESG plan, we are conscious that as a small professional services company, we do not record the level of detail of many environmental indicators as it is not a legal requirement to do so under Irish company law, Irish Revenue Commissioners regulations nor is it a prerequisite of any of our clients.

Our environmental efforts focus on reducing our carbon footprint and promoting sustainable practices:

- Reduced energy consumption through the implementation of energy-efficient lighting in our two home-offices.
- Implemented a paperless office initiative, reducing paper waste by a substantial amount.
- Encouraged virtual meetings, decreasing business travel emissions by a significant amount.
- We are exploring the costs of replacing our two diesel cars with two electric cars. We are also conscious about the benefits of using public transport where feasible to attend necessary in-person meetings.

E1 - Total Energy Consumption & Mix

	2022	2023	2024
E1-1 Energy consumption	n/a	n/s	n/a
E1-2 Fuel consumption	Not measured	Not measured	Not measured
E1-3 Energy consumption for heating and refrigeration	Not measured	Not measured	Not measured

E2- Total Water Usage

	2022	2023	2024
E2-1 Water usage	As a professional services business, the business does not use water in delivering its services, but both directors are conscious of the important of sustainable use of water in their own lives outside of the business.		
E2-2 Water usage index			
E2-3 Policies for saving water			

E3- Greenhouse Gas Emissions

	2022	2023	2024
E3-1 CO2 emission (scope 1): Direct GHG emissions include, but are not limited to, the CO2 emissions from the fossil fuel consumption	<p>This level of detail is not available or applicable to our business. However, we are keenly aware of its importance as illustrated by the following points:</p> <ul style="list-style-type: none"> • We have switched many of our client meetings from face to face (where we used to drive to meetings in a diesel powered car) to virtual meetings using Zoom. • For research / surveys, we no longer use printed surveys – we use an online portal instead. • Our approach to tourism is to work with clients who wish to develop both a sustainable and regenerative approach. Regenerative tourism is a concept that goes beyond sustainable tourism, aiming not only to minimise negative impacts but also to actively contribute to the restoration and regeneration of ecosystems, communities, and cultural heritage. Regenerative tourism focuses on fostering positive relationships between tourists, host communities, and the natural environment, while also promoting long-term resilience and well-being for all stakeholders involved. 		
E3-1 CO2 emissions (Scope 2): Energy indirect GHG emissions include, but are not limited to, the CO2 emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the company			
E3-1 CO2 emissions (scope 1): Other indirect (Scope 3) GHG emissions are a consequence of an organization's activities, but occur from sources not owned or controlled by the organization			
E3-2 Policies to reduce CO2 emissions			

E4 – Total Waste Generation

	2022	2023	2024
E4-1 Waste weight	Zero	Zero	Zero

Bane Mullarkey operators a paperless office environment so we have cut down on paper, ink cartridges and plastic folders.

E5-Recycling Rate

	2022	2023	2024
--	------	------	------

E5-1 Waste weight recycled per year	Zero	Zero	Zero
E5-2 Recycling policies	<p>Our main approach is to reduce or eliminate the use of paper and this in turn has cut down on ink cartridges, plastic folders and even writing pens.</p> <p>When a smart phone needs to be replaced, we consider getting a reconditioned replacement and if this is not feasible, we purchase a new one and send our old phone to be recycled.</p>		

E6-Environmental Management System Certification

Bane Mullarkey does not have an Environmental Management System in place.

E7- Energy Management System Certification

Bane Mullarkey does not have an Energy Management System in place.

E8- Environmental Investments

In this section the company should include an analysis of the investments it has made to improve its environmental performance. In the following table, fill in the investment made, and the corresponding amount invested.

	2022	2023	2024
E8-1 Investments to improve environmental performance	Not applicable		

5. Social Indicators

Bane Mullarkey has developed a suite of policies that align with promoting social sustainability, equity, and ethical practices both internally and with our clients.

Community Engagement Policy: We contribute, through pro-bono work, to the communities in which Bane Mullarkey operates.

Human Rights Policy: We are committed to upholding human rights principles in business operations and client engagements.

Employee Well-being Policy: We have fostered a healthy work environment through work-life balance initiatives, and fair compensation.

Stakeholder Engagement Policy: Communication with clients and stakeholders is the cornerstone of our approach so that we understand their needs and expectations. Fostering trust and creating shared value is a central plank of our business as we enjoy long-term relationships with clients.

We have a zero tolerance for harassment or discrimination within our business.

These policies collectively ensure that Bane Mullarkey not only operates ethically and responsibly but also serves as a trusted advisor in advancing social sustainability for its clients. Regular reviews and updates keep them aligned with evolving ESG standards and stakeholder expectations.

S1-Characteristics of SME's Employees

	2022	2023	2024
S1-1 Number of employees	2	2	2
S1-2 FT / PT Ratio	100% are full time	100% are full time	100% are full time
S1-3 Gender Distribution	100% female	100% female	100% female
S1-4 Nationality Distribution	100% Irish	100% Irish	100% Irish

S2-Diversity & Inclusion indicators

	2022	2023	2024
S2-1 Policies	With just two employees, much of this is not relevant directly to our business as we do not plan to hire additional employees.		
S2-2 Gender distribution in number and percentage at top management level amongst its employees.			
S2-3 Distribution of employees by age group			
S2-4 Percentage of employees with disabilities amongst SME's employees			

S3- Work life balance

	2022	2023	2024
S3-1 Percentage of employees entitled to take family-related leaves	100%	100%	100%
S3-2 Percentage of entitled employees that took family-related leave, and a breakdown by gender	0	0	0
S3-3 Number of extra hours the employees work per year	0	0	0
S3-4 Policies regarding keeping balance between work and personal life (on-call/stand by policies)	Bane Mullarkey prioritizes maintaining a healthy balance between work and personal life as we believe it is essential for well-being, productivity, and job satisfaction. Our flexible working policy allows employees to adjust their work schedules to accommodate personal responsibilities with flexibility around remote work, and adjustable start and end times. We each take paid time off for rest, recreation, and personal needs. We each support each others' emotional and mental well-being. We have facilitated paid maternity leave, and caregiver leave for family emergencies.		

These policies demonstrate our commitment, enhance engagement and reduce burnout. We will regularly review these policies to ensure they remain effective and aligned with needs.

S4- Training and skills development

	2022	2023	2024
S4-1 Percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by employee category and by gender	100%	100%	100%
S4-2 Average number of training hours per employee, by employee category and by gender	10 hours per year per employee, both female	15 hours per year per employees, both female	15 hours per year per employee, both female

S5-Social protection

	2022	2023	2024
S5-1 Percentage of employees covered by social protection, through public programs or through benefits offered by the undertaking, against loss of income due to any of the following major life events	100%	100%	100%

S6-Employee engagement

	2022	2023	2024
S6-1 Score/level of engagement	n/a	n/a	n/a x
S6-2 Average tenure of your employees	22 yrs	22 yrs	22 yrs

S7-Employee Health and safety

	2024
S7-1 Measures taken to protect health and safety	Lone worker policy in place for when either consultant is onsite on their own with a client. Both consultants have attended health and safety training courses.
S7-2 Certifications regarding health and safety at work	Certificate of attendance received.

Social Responsibility

- Bane Mullarkey is 100 % owned and managed by women.
- Flexible working hours are the norm
- Conducted 100 hours of pro bono consulting services for local non-profit organizations and cash sponsorship to two local organizations including Galway Arts Festival, Galway Bay Rugby Club and Gaillimh le Gaeilge.

S8-Customer Data Protection and Privacy

We adhere to strict GDPR guidelines and delete emails and clients contact details when a project is finished. We have had no data breaches.

S9-Community Engagement and Support

	2022	2023	2024
S9-1 No. of community projects	2	2	2
S9-2 No. of volunteering efforts	2	2	2
S9-3 Support to community development programs	See below	See below	See below

Support to community development programs includes:

- Business friend to the Galway International Arts Festival – we pay €750 per year to support the arts in Galway
- Fundraising and volunteering with Galway Bay Rugby Club: Weekly volunteering during the year and actively involved in fundraising.
- Voluntary former chair of Gaillimh le Gaeilge.
- Voluntary board member of Corrib Beo
- Voluntary former board member of Cope Galway.
- Voluntary former board member of Enable Ireland.

S10-Employee Compensation (pay gap and total compensation)

	2022	2023	2024
S10-1 Male-female pay gap	Not applicable	Not applicable	Not applicable
S10-2 Ratio of the annual total compensation ratio of	Not	Not	Not

the highest paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	applicable	applicable	applicable
---	------------	------------	------------

S11-Customer satisfaction and loyalty

	2024
S11-1 Customer satisfaction	Data not available
S11-2 Percentage of returning customers	Data not available

6. Governance Indicators

Bane Mullarkey's governance practices ensure ethical business conduct and transparency:

- We have read materials on ESG to heighten our knowledge.
- We implement a robust data protection policy, with zero breaches reported in 2024.
- We have undertaken training regarding making tourism more accessible to people of all abilities.

G1 - Board Diversity and Independence

	2022	2023	2024
G1-1 Composition of the Board (gender, nationality, skills, expertise)	<p>We do not have a board of directors as such and are not legally required under Irish company law to have any independent directors.</p> <p>The business is co-owned by two directors, both are Bachelor of Commerce graduates from the University of Galway and both have professional qualifications in business coaching. Both directors are Irish nationals and both have 25+ years experience in tourism, gained both internationally (in Italy and in Jordan) but predominantly in Ireland, operating as a consulting business since 2001.</p>		
G1-2 Percentage of independent directors			

G2 - Corporate Governance Policy Adherence

	2022	2023	2024
G2-1 Set of key Corporate Governance policies	See below		

Our governance policies establish clear operational, ethical, and compliance guidelines to ensure accountability, transparency, and efficiency. Our key governance policies are:

Bane Mullarkey Code of Conduct and Ethics Policy

1. Before taking on any new project with a client, we check for any conflict of interest, and we always ensure confidentiality, and fair treatment of clients and stakeholders. If there is any conflict of interest, we will not proceed with the project.
2. Financial Management Policy: We follow good practice in bookkeeping and recording of expenditure and income. All work is on an invoiced basis and our accountant prepares our monthly P30 and our annual accounts. We are fully tax compliant with the Irish Revenue Commissioners.
3. Risk Management Policy – Before any new project commences or when a potential client contacts us to ask us to tender for work, we conduct research to identify potential risks (financial, operational, reputational) and outlines mitigation strategies.
4. Conflict of Interest Policy – We have clear protocols for disclosing and managing situations where personal interests may conflict with professional responsibilities. If there is any conflict of interest, we discuss it to the client and turn down the work.
5. Anti-Discrimination and Inclusion Policy – we are committed to creating an equitable, diverse, and inclusive work environment.

G3 - Client Relationship Management and Sustainability Strategy

As a small consulting business, we do not have suppliers as such so this section is about our client relationships instead.

	2024
G3-1 Description of SME's approach to client relationships	Client Relationship and Engagement Policy – we follow high standards for client interactions, project scoping, and contract management and we enjoy long terms relationships with many clients.

G3-2 Percentage of SME's clients adhering to environmental and social criteria / standards.	We are unsure as to what specific percentage.
---	---

G4 - Performance-Linked Executive Compensation Ratio

	2022	2023	2024
G4-1 Percentage of an executive's total compensation that is variable and tied to performance metrics	0%	0%	0%

G5 – Stakeholder Engagement

	2022	2023	2024
G5-1 Customer Satisfaction	Our approach to customer satisfaction is as follows: We maintain good working relationships for the duration of each project, we conduct a debriefing meeting at the end of the project to learn from the process, we gather testimonials from past clients on their experience of working with us.		
G5-2 Employee Satisfaction	Not applicable; both directors are the only two employees.		
G5-3 Community engagement Score	We undertake the following pro-bono work: <ul style="list-style-type: none"> • Director of Corrib Beo (local community group) • Fundraiser for Galway Bay Rugby Club (sports club) • Former Chair of Gaillimh le Gaeilge (not for profit organization promoting the Irish language) 		