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From Programme to Practice:

How Sustainability Training Drives Impact in Irish Business.

November 2025

20FIFTY
PARTNERS

About the Skillnet Climate Ready Academy

The Skillnet Climate Ready Academy is a national training initiative funded by Skillnet Ireland and delivered by 20FIFTY Partners. The Academy is focused on enabling Irish businesses to develop the skills and talent required to prepare for the effects of a changing climate and environment, by providing training programmes and supports that help them take action on sustainability and achieve maximum impact. Academy Programmes go beyond emissions reduction and offer a broader more holistic approach that take into account planetary boundaries and cover key thematic areas such as Sustainability, Energy, Biodiversity, Waste and Circular Economy. This report focuses on the outputs from the Academy flagship programme, the Sustainability Leaders Programme.

This programme introduces learners to key sustainability concepts such as Double Materiality, Stakeholder engagement and supply chain analysis to enable them to develop a robust strategy and action plan that is aligned to reporting requirements and internationally recognised frameworks such as the UNSDGs.

November 2025

Research collaborators:



Table of Contents

Key Findings	5
Executive Summary	8
1 Introduction	10
Research Questions	15
2 Research Methodology	16
3 Analysis	19
Materiality	20
Business Drivers	21
Action Plans	24
Reflective Statements	27
4 Discussion	29
Materiality	30
Business Drivers	31
Action Plans	32
5 Overall Benefits of Charter Insights	35
6 Impact and Recommendations	36
Impact of Participation	37
Recommendations	38

Table of Figures

Figure 1: *Ireland's progress with the Sustainable Development Goals.*

Figure 2: *Breakdown of Analytical structure.*

Figure 3: *Numerical breakdown of analysed charters.*

Figure 4: *Breakdown by size of participating organisations.*

Figure 5: *Sectoral Breakdown of SLP participants.*

Figure 6: *Role of participants in their organisation.*

Figure 7: *Single and Double Materiality.*

Figure 8: *SDGs of material interest to Irish business.*

Figure 9: *Emerging themes from materiality statements.*

Figure 10: *Distribution of Business Drivers.*

Figure 11: *Business Driver alignment with SDGs.*

Figure 12: *Examples of AI and digital upskilling among participants*

Figure 13: *In-depth look at Regulatory drivers.*

Figure 14: *In-depth look at Reputational drivers.*

Figure 15: *In-depth look at Financial drivers.*

Figure 16: *In-depth look at Operational drivers.*

Figure 17: *Distribution of Action types.*

Figure 18: *Breakdown of Action length.*

Figure 19: *Alignment of Actions with Business Drivers.*

Figure 20: *Actions aligned with SDGs.*

Figure 21: *Measurable actions by category.*

Figure 22: *Distribution of Action impact.*

Figure 23: *Businesses attempting at least one transformative action.*

Figure 24: *Examples of operational actions.*

Figure 25: *Benefits of performing charter insights.*

Table 1: *Comparison between two cohorts.*

Glossary

AI = Artificial Intelligence

CBA = Consumption-Based Accounting

CSRD = Corporate Sustainability Reporting Directive

EI = Enterprise Ireland

ESG = Environmental, Social, and Governance

ESR = Effort Sharing Regulation

ESRD = European Sustainability Reporting Standards

EU = European Union

FI = Fáilte Ireland

ISO = International Organization for Standardization

ROI = Return on Investment

SCRA = Skillnet Climate Ready Academy

SDG = Sustainable Development Goal

SME = Small and Medium-Sized Enterprises

SWOT = Strengths, Weaknesses, Opportunities, and
Threats Analysis

SLP = Sustainability Leaders Programme

SMART = Specific, Measurable, Achievable, Relevant,
Time-bound

UN = United Nations

UNFCCC = United Nations Framework Convention on
Climate Change

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Key Insights from Sustainable Action Plans in Irish Business

Key Insights

01



Analysis of double materiality assessments reveal that resilience, risk and readiness to seize upon opportunities are the main concerns for Irish business

The challenges associated with climate change are prompting businesses to be more regulatory resilient, risk-aware, and aligned with a changeable landscape.

02



Financial opportunity, operational efficiency, regulatory compliance, and stakeholder reputation are driving enterprise engagement in sustainability

Forming a skilled team to achieve objectives for short-term sustainable growth builds confidence, belief, and help cultivate a sustainable mindset.

03



Environmental SDGs are primary focus, but Irish businesses are also driven by opportunities to innovate.

Irish Businesses see embracing Artificial Intelligence and digital upskilling as an enticing opportunity but are uncertain as to how to implement.

04



Actions prioritise responsible consumption and production

The actions were mostly incremental in nature but focused on responsibility in areas such as consumption and waste management.

05



Most actions are short-term and require a team to complete

Forming a skilled team to achieve objectives for short-term sustainable growth builds confidence, belief, and cultivates a sustainable mindset.

06



Businesses are setting SMART targets on reducing consumption, becoming more operationally efficient, and on their responsibility to staff and stakeholders.

In completing the programme, these are the areas that Irish businesses deem vital in setting and addressing achievable targets and goals.

07



Expertise and leadership are considered vital skills in implementing and maintaining standards.

Reflective statements completed by participants emphasise the importance of continued expertise and the need for internal leadership maintaining sustainability standards.



Executive Summary

Executive Summary

Sustainable practice and growth in business – in the age of climate change – is of more interest than ever. This is particularly true of Ireland, where a growing commitment has been made to achieve net-zero emissions by 2050¹. Crucial to this is the need for businesses in Ireland to remain resilient in the face of a changing regulatory landscape, with internal upskilling an essential factor in achieving long-term sustainable growth².

As a result of this trend, and to support Irish businesses in their transition, the Sustainability Leaders Programme (SLP) was subsequently developed by 20FIFTY Partners in partnership with Skillnet Climate Ready Academy. This 12-week online programme uses the Sustainable Development Goals (SDGs) as a framework, with outcomes for participating businesses including:

- An understanding of material concerns to the business.

- Establishing drivers or motivations for engaging in sustainability planning.
- Development of an action plan to address the identified targets. These action plans were completed and disseminated for grading.
- Focus on cultivating leadership skills through dissemination and delivery.

The current report is a presentation of findings and insights from this programme, based on 162 participating organisations from January 2024 to July 2025. The purpose of this analysis is to highlight the key sustainability issues that are prioritised by businesses across Ireland upon programme completion, the factors that drive them towards sustainable behaviour, and the ways in which these target areas can be addressed with meaningful action. Ultimately, such insights have potential to shed further light on how businesses in Ireland seek to implement sustainable behaviour.

Key takeaways include:

- Climate resilience, risk management, and regulatory readiness are the most important topics to Irish businesses.
- Financial opportunities, operational efficiency, regulatory compliance, and stakeholder reputation are the main drivers and incentives toward sustainable action.
- Irish businesses are also driven by innovation, with new technologies seen as an opportunity.
- SDG 12 – Responsible consumption and production, is the goal most aligned with materiality statements, business drivers, and action plans.
- The most described action types are short-term and require the formation of a team, suggesting quick and meaningful change is achievable when multiple individuals come together.
- Actions are most aligned with operational business drivers, with a focus on emission reduction, internal process change, and employee training.
- Although incremental actions are most frequent, most action plans contain at least one transformative action, displaying ambition among Irish businesses.
- Participant reflective statements reference the need for continued expertise and openness to collaboration as important factors in maintaining standards.
- SMART actions, or actions that contain quantifiable and measurable targets comprise of 4 categories:
 1. Reduction in Consumption
 2. Operational Efficiency
 3. Staff Focus
 4. Stakeholder Responsibility

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1

Introduction

Introduction

Sustainability – An Overview:

In a society that is becoming increasingly aware of its environmental, climate-based, and social responsibility – sustainability has emerged as a key practice for individuals and businesses alike. Organisations are recognising that engaging in sustainable behaviour not only benefits the image and reputation of the business but can have hugely positive implications on stakeholder retention and acquisition, day-to-day operations, and lead to significant financial savings and lucrative business opportunities^{2,3}.

Sustainability as a term has often been categorised as comprising of three pillars – Environmental, Social, and Economic. Environmental involves managing and reducing resource consumption and pollution, social sustainability addresses stakeholder and community welfare, while remaining sustainable in an economic sense refers to balancing profit between addressing these other two considerations.

Sustainability in Ireland – Update on Progress:

Along with the rest of the EU countries, Ireland has taken strides to increase its sustainable practice in recent years. A report by EY⁴ stated that 81% of Irish businesses reported an increased focus on sustainability in 2024, which is itself a 19% increase from 2022. Further, the report identified that increased stakeholder interest and bottom-line benefits are also a key motivator for engaging in sustainable behaviour, with 30% of businesses also stating that sustainability metrics of other businesses is a core concern when considering a potential partnership.

Introduction

The EY report also reveals that the major concern amongst businesses in Ireland is keeping within the confines of EU regulations – the landscape of which is continually evolving. One such example of this is with the Corporate Sustainability Reporting Directive – CSRD⁵. Other risks include the reputational damage associated with Greenwashing⁶ – which refers to the hyperbolic or misleading presentation of sustainability-related claims. In addition, a 2025 UN published report⁷ concerning global sustainable development looked at Ireland in relation to other nations around the world and, based on a number of metrics, placed Ireland at 31 out of 167 analysed nations with a score of 78.6. The report also included a breakdown of Ireland’s progress with the Sustainable Development Goals (Figure 1).

The UN Sustainable Development Goals:

Established in 2015, the UN Sustainable Development Goals²¹ (SDGs) comprise 17 distinct goals across 169 targets, with the purpose of providing accessible guidance and aims for businesses looking to improve on their sustainable performance. 2025 marks an important milestone for the Development Goals, as it has now been a decade since SDG conception. The recently published 2025 report on sustainable development⁷ highlighted several key messages in relation to progress, with a select few listed above:

1. Global commitment to SDGs is strong, with 190 out of 193 countries having presented action plans for advancing sustainable development.
2. European countries continue to top the SDG Index, with 19 of the top 20 countries being in Europe.
3. On average globally, the SDGs are far off-track. None of the 17 SDGs are currently on course to be achieved by 2030, while only 17% of the accompanying targets on track to be achieved worldwide.
4. Sustainable development brings with it high returns.

What these messages communicate is a strong global uptake of the Sustainable Development Goals, and how their aims and targets are accessible to all nations. However, while buy-in and commitment is strong, achieving the targets outlined in the goals has proved difficult.



Introduction



Figure 1: Ireland's progress with the Sustainable Development Goals

SDG Progress in Ireland:

As the diagram above highlights, the only goal that Ireland is currently on track to achieve is SDG 1 – No Poverty. Several goals are moderately improving, while four SDGs are actively decreasing in overall progress.

While adhering to the SDGs can have reputational and stakeholder benefits, the literature is limited on what drives alignment with SDGs, other than for certain regulatory purposes⁷. Research on the relationship between environment-specific SDGs is also a large area of study⁸. This presents a challenge and an opportunity for progressing the remaining goals. Company size is also a factor in transitioning to sustainable behaviour, with smaller firms adopting fewer environmental practices compared to larger firms. The explanation lies in the fact that larger firms have better access to resources. However, smaller firms can respond with greater vigour to stakeholder pressure due to simplified decision-making processes, and propensity to innovate to remain competitive.

In addition, medium-sized SMEs that are active in tangible sectors (i.e. sectors dealing in physical products) and that receive financial support are more involved in *both* environmental practices – production and consumption⁹.

This is of interest to the current study as SDG 12 – Responsible Consumption and Production is showing a decrease in progression (Figure 1). Further, in the age of Artificial Intelligence, alignment with SDG 9 – Industry, Innovation and Infrastructure is an area of interest. Studies have shown that AI can assist in the achievement of 79% of all SDG targets²², which suggests a big current and future impact on sustainable business practice. What these findings suggest is that there are a number of different factors that can influence the effectiveness of sustainable action, and that some objectives may not be viable within an organisation's material reality. These are important considerations when looking at the Irish landscape for the current report.

Response to Climate Change to date at a European and National level:

In 2019, the European Union launched the EU Green Deal²⁰, a roadmap and action plan to make Europe the first climate neutral continent by 2050 with approximately 25% of the EU's long-term budget focused on climate action. In line with the Deal, the Irish Government passed the Climate Action and Low Carbon Development Act in 2021¹⁸. This Act sets legally binding targets to reduce emissions across every sector of the economy, and the government's annual Climate Action Plans contain the roadmap to halve emissions by 2030 and achieve net zero by 2050.

Introduction

Despite those commitments, numerous reports have found that progress in responding to the climate crisis has not been at the scale required. Ahead of COP29 in November 2024 the UN claimed “the world is woefully off-track” to limiting global warming to 1.5 degrees and, with greenhouse gas emissions still rising, global temperatures are heading towards 2.5-to-2.9-degrees Celsius by the end of the century. In Ireland, the latest projections from the Irish Environmental Protection Agency predict GHG emissions will reduce by 25% by 2030, significantly below the 51% target in the Climate Action Plan and more recent 42% target under the EU’s amended Effort Sharing Regulation¹⁹ (ESR). While we have seen a reduction in overall emissions during a period of economic growth, there is governmental awareness that further work is required. This is particularly pertinent ahead of COP30, with a recent UNFCCC report²⁴ examining the combined nationally determined contributions of 64 countries and finding a projected emissions reduction of 17%.

The Irish Government has set maximum limits on Greenhouse Gas emissions targets for each sector of the economy with the industrial sector targeted to reduce emissions by 35% by 2030. Despite the introduction of climate policy and the work done on potential pathways to reducing emissions in an Irish context, Irish businesses have been slower than their counterparts in the EU to begin the transition to becoming sustainable. A report by the European Investment Bank¹² found that only 22% of Irish firms have set climate targets compared with an EU average of 41%. This presents a challenge to Ireland in meeting its climate commitments, as it will require a significant effort to mitigate climate risks in the short to medium term.

Learning tools and the current report:

Methods to assist businesses in taking sustainable measures have varied in terms of success. In addition, there has been a gradual shift in recent years to the use of technology in business, especially in relation to sustainable behaviour, with such resources having the

potential for providing accessible learning tools and pedagogical strategies¹¹. This is particularly relevant to the Sustainability Leaders Programme, with the outcome tool of the charter designed to provide such educational benefits that can be applied directly into business practice.

However, the need for further insights on this topic is critical, as companies have also expressed a desire for continued leadership when it comes to achieving their sustainability targets and action plans¹⁴. Thus, insights into what businesses are saying are pivotal to providing support for key areas of concern. In recent years a disconnect has been identified between what a business can achieve and what is required of them - with most Irish businesses said to lack the required skills to develop sufficient competencies¹⁵. In their assessment of the readiness of Irish business to engage in sustainable behaviour, the study also provided some striking insight regarding the readiness of Irish businesses to engage in sustainability practice, stating that:

- 1 in 5 businesses have yet to begin their sustainability journey, while only 15% are reporting significant progress with their plan or roadmap.
- Almost 70% of businesses had no dedicated sustainability leader for strategic planning, development, and implementation.
- There has been an extremely low uptake of existing sustainability frameworks, directives, and standards, with just over 1 in 5 businesses adopting the SDG framework.
- However, the study did state that 4 in 5 Irish businesses felt that digital or technological assistance is important for sustainable implementation.

Introduction

These findings highlight the importance of understanding the business point of view. Because sustainable regulation comes from the top down and focuses on large international organisations, the perspective of the small, local business can often get overlooked. Thus, ensuring they are represented, and learning what is material to them and motivating them into action is a key objective of the current report.

Further, the transition towards technological tools and assistance has the added benefit of easing SMART goal (Specific, Measurable, Ambitious, Realistic, and Time-bound) implementation. This system is particularly important in the field of sustainability, with a main advantage of adopting the SMART system of goalsetting being accountability and progress-tracking¹⁶. For example, and hypothetically speaking, a vague goal could be 'we want to decrease our emissions by 2030'. However, incorporating SMART targets to this example imbues it with much more detail and measurable data, such as - 'we will reduce our scope 3 emissions by 25% by 2030, and establish a sustainability team to monitor this progress on a monthly basis'. The inclusion of clear or SMART targets and plans for continued measurement would give this goal a much greater impact than goals that are vague or unspecific. Thus, the current project seeks to determine what kind of SMART targets are being established by participating SLP companies, and in what areas they are committed to measuring and monitoring progress in.

Research Questions:

After participating in the Sustainability Leaders Programme....

1. What are the key sustainability topics of most material concern to participating businesses and how do they align with SDGs?
2. What financial, reputational, operational, and regulatory factors are driving participating businesses into sustainable action and how do they align with the SDGs?
3. What types of actions are participating businesses planning to implement?





2

Research Methodology & Demographics

Research Methodology

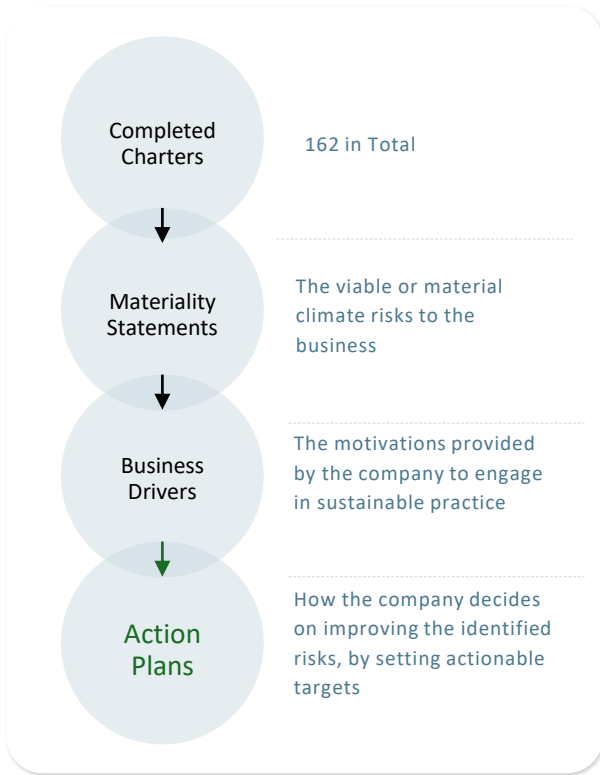


Figure 2: Breakdown of Analytical structure

We analysed the charters of 162 businesses that completed the Skillnet Climate Ready Academy Sustainability Leaders Programme between January 2024 and July 2025, with almost 70% of that figure consisting of the 2024 participants. As a prerequisite for completion, each participant submitted a finished action plan (Charter) – covering material concerns, business drivers, and planned actions – as well as a reflective statement that allowed the practitioner to expand upon information supplied in their action plans.

Figure 3 represents a breakdown of the core areas of analysis:

Figure 2 details the structure of the analysis. From the completed charters, materiality statements are analysed first, followed by business drivers, and finally the action plans themselves. Anecdotal examples also accompany the description of each area.

- The ‘What’**: ‘A **resilient, risk-aware, and informed workforce** is critical to meet the regulatory standards’
- The ‘Why’**: ‘**Reputationally**, this has a negative influence on consumer uptake, and **financially**, on waste disposal units’
- The ‘How’**: **Short-term:** ‘Monthly benchmarking by a dedicated team, aiming to reduce consumption and increase efficiency’

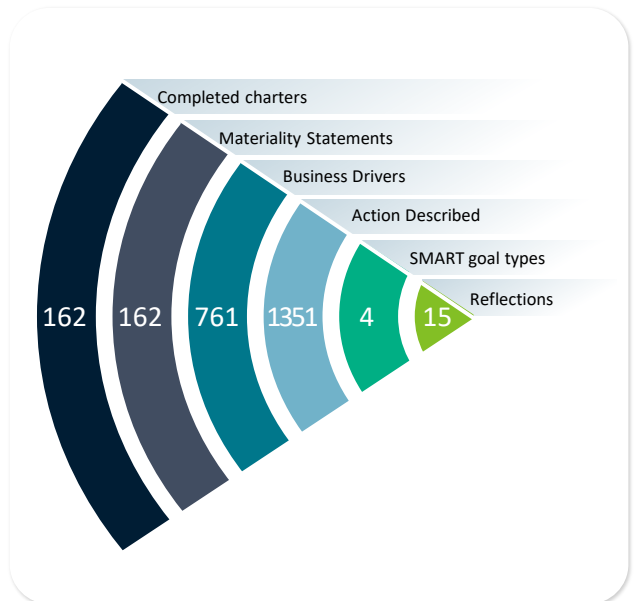


Figure 3: Numerical breakdown of analysed charters.

Charter Insights – Demographic Breakdown

Small and medium-sized enterprises – between 1 and 250 employees - were the largest demographic within the analysed charters, representing 61% of the total sample combined. Large organisations – defined as employing 250 or more individuals - were also strongly represented at 39%.

Breakdown by Organisation Size

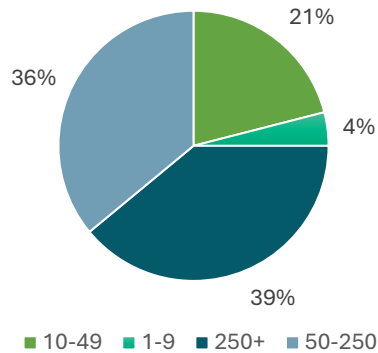


Figure 4: Breakdown by size of participating organisations.

Which sectors took part in SLP 2024-25?

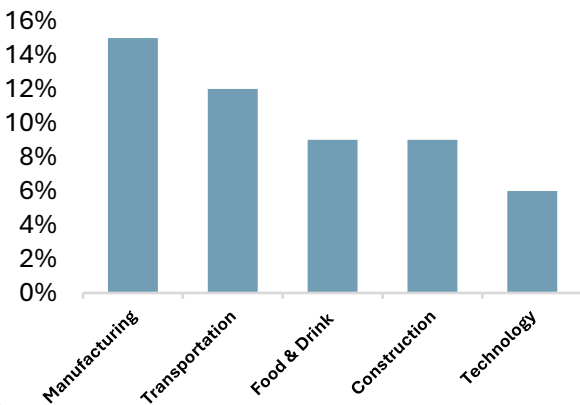


Figure 5: Sectoral Breakdown of SLP participants

Twenty-three different sectors were represented among the charter participants, with the five most common illustrated in Figure 5. Manufacturing industries were most frequent at 15%, followed by Transportation (12%), Food & Drink (9%), Construction (9%), and Technology (6%).

The Sustainability Leaders Programme requires at least one individual from each participating company to attend workshops and submit the completed action plans. Of these individuals, 51% held a managerial or supervisory role at their respective organisation, while 32% were an employee in a professional capacity. 7% held an ownership role, while 6% were employed as technical staff. Semi-skilled, non-manual, and operative workers combined accounted for the remainder of the participant type (4%).

What was the occupation of participants?

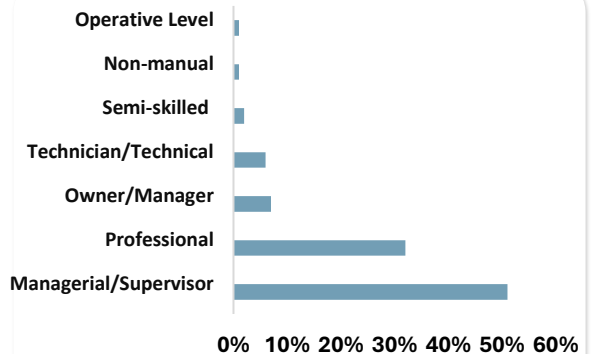


Figure 6: Role of participants in their organisation.



3

Analysis of Action Plans

Analysis Materiality

The objective of conducting an analysis of the materiality statements is to identify the key and recurring themes that organisations are facing from the perspective of **Double Materiality**.

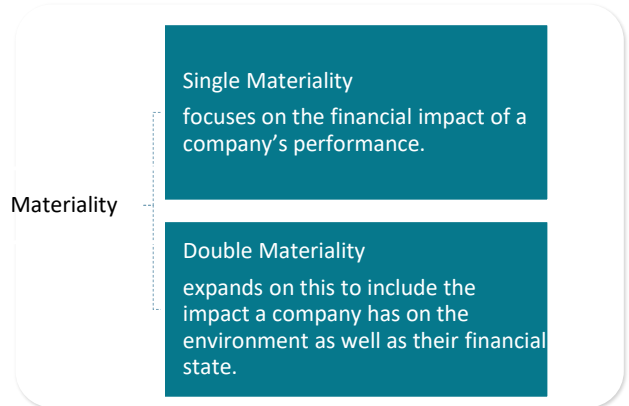


Figure 7: Single and Double Materiality.

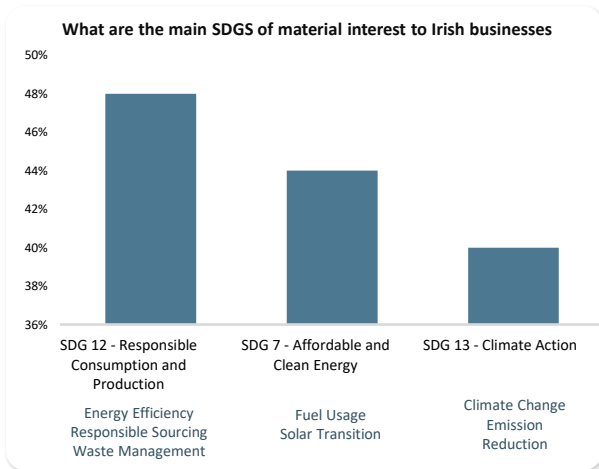


Figure 8: SDGs of material interest to Irish business.

While there are many methods for implementing sustainable behaviour, not all of these will be options to every business for various reasons. A core purpose of the programme and of the action plans is to inform the participant on what is subjectively relevant and viable for them to address. Thus, participants are required to provide a snapshot of business operations and outline areas that they need to address. These statements were then coded in alignment with the Sustainable Development Goals (SDGs).

The materiality statements were also categorised into themes, which are illustrated in Figure 9. As can be seen from the diagram above, a diverse number of topics and themes were covered in the materiality statements. However, the most common areas covered were Climate Resilience, Resource Management, Opportunities, and the regulatory concept of CSRD.

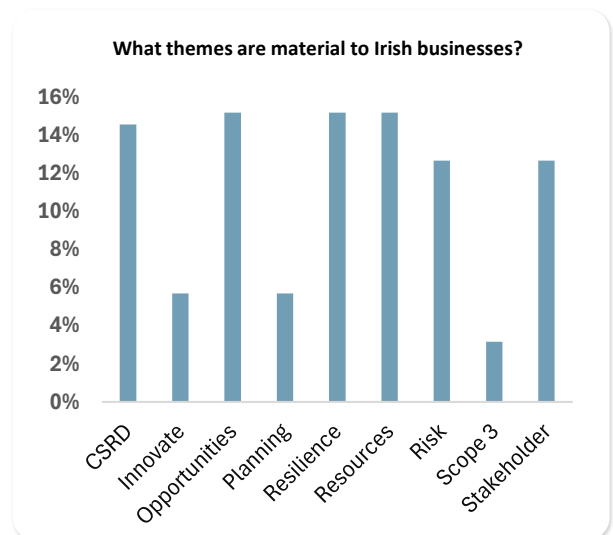


Figure 9: Emerging themes from materiality statements

Analysis

Business Drivers

This section of the report seeks to identify the motivations for Irish businesses to engage in sustainable behaviour. Within the action plans, participants identify business drivers and align them with four distinct categories:

1. **Financial** – Is the business predominantly motivated by financial risks and incentives?
2. **Regulatory** – Is the business motivated by external regulations, such as the CSRD and other Irish/European regulations?
3. **Operational** – Is the business motivated by seeking to improve their own operational efficiency, which includes everything from planning to full product delivery?
4. **Reputational** – Is the business motivated by improving their reputation, such as having a better image among stakeholders?

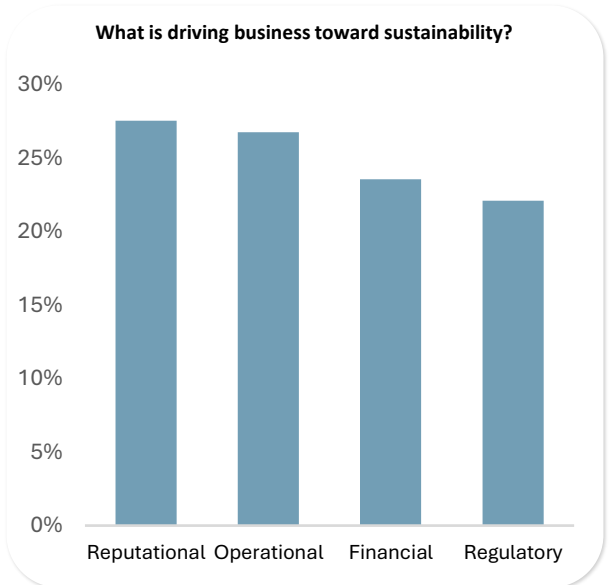


Figure 10: Distribution of Business Drivers.

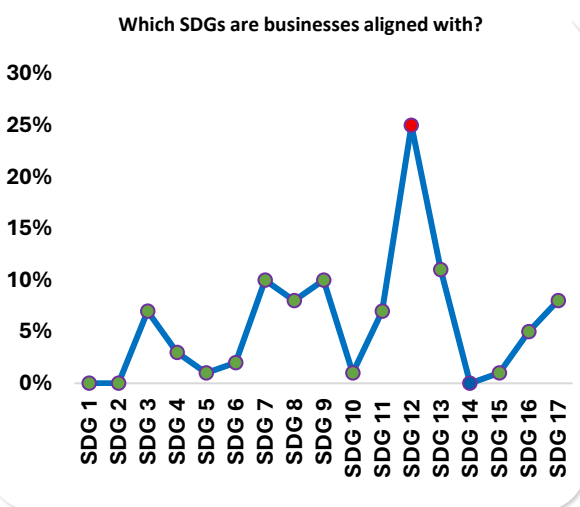


Figure 11: Business Driver alignment with SDGs.

Business drivers were also coded in relation to alignment with the Sustainable Development Goals. There were 699 counts of a business driver aligning with any SDG, with many drivers aligning with more than one. The graph below highlights the most common SDGs that are linked to business drivers – SDG 12 – Responsible Consumption and Production, SDG 13 – Climate Action, and SDG 9 – Industry, Innovation and Infrastructure. Figure 11 also shows the distribution across all SDGs. This shows that Irish businesses align closely to the environmental SDGs when it comes to being driven toward sustainable growth. However, it is worth investigating the factors underpinning SDG 9, particularly in relation to Innovation.

Innovation and attitudes towards AI

Although the environmental SDGs are the most common among the charters throughout, analysis of the SDG alignment with business drivers highlighted a focus on SDG 9 – Industry, Innovation and Infrastructure. This goal, along with promoting sustainable industry and resilient infrastructure, also cites the importance of a constant striving for innovation and novel approaches to sustainable action. And considering the drive towards efficient operations is high on the agenda among participant motivations, being open to innovative practice is always a boon in achieving this.

In relation to innovation, an area of vast contemporary interest concerns the implementation and of application of Artificial Intelligence (AI) across industry. Thus, interest in the subject among the participants was gauged, with figure 12 below illustrating specific mentions of incorporating AI, technology and digital upskilling in the future of the business:

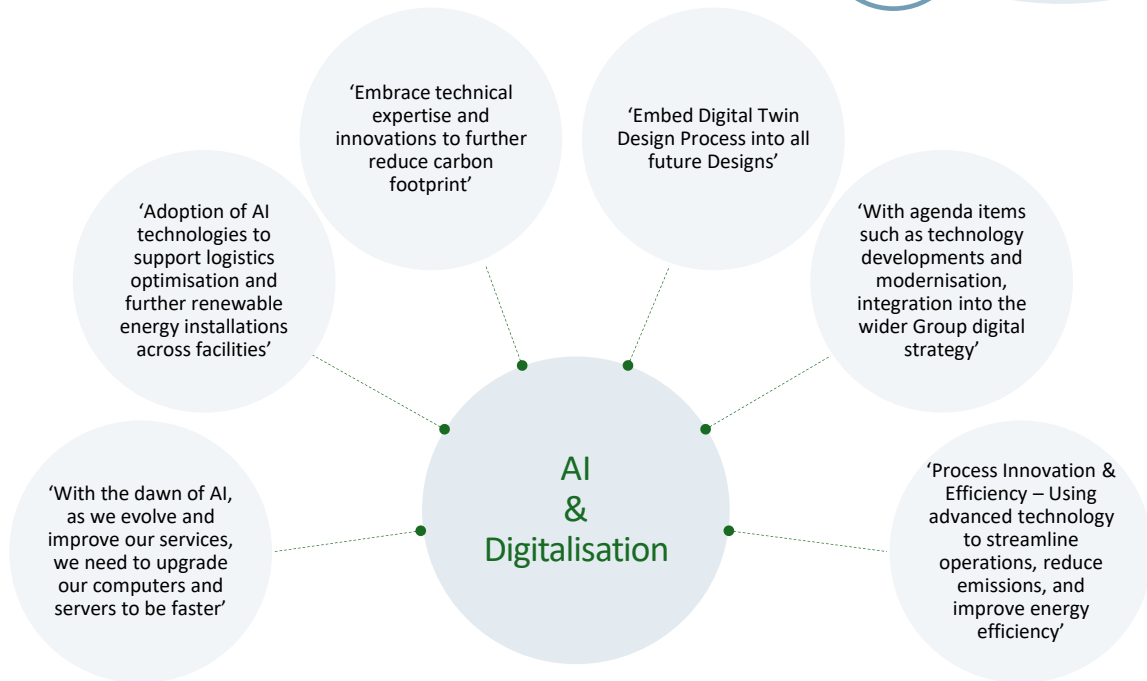


Figure 12: Examples of AI and digital upskilling among participants.

While the examples provided in figure 12 highlight the clamour and opportunity that programme participants are envisaging for AI and digital inclusion, it also reinforces that we are in the nascent stages of understanding the true impact it can have on a business' operations.

On the whole, the language of the participants suggests an openness to embracing the coming wave of technological advancement, but a lack of concrete knowledge on how this will be made manifest, and how it will look when incorporated into their day-to-day operational proceedings.

Analysis

Business Drivers



Regulatory Drivers Breakdown

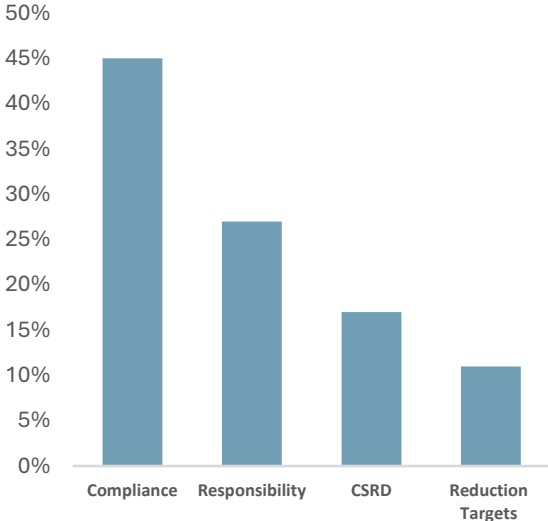


Figure 13: In-depth look at Regulatory drivers.

Complying with the ever-evolving regulatory landscape is seen as the most important factor for Irish business.



Reputational Drivers Breakdown

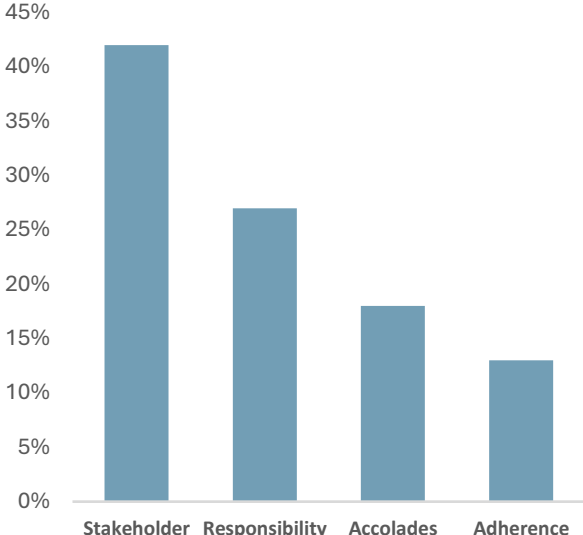


Figure 14: In-depth look at Reputational drivers.

Maintaining and increasing satisfaction among stakeholders is the main reputational driver.



Financial Drivers Breakdown

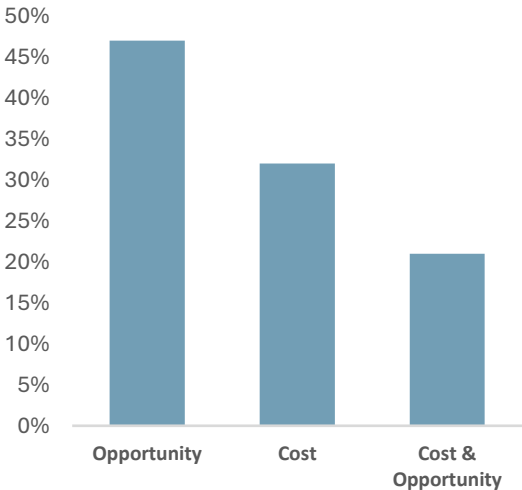


Figure 15: In-depth look at Financial drivers.

Businesses are motivated by the opportunities available to them over the risk of incurring costs.



Operational Drivers Breakdown

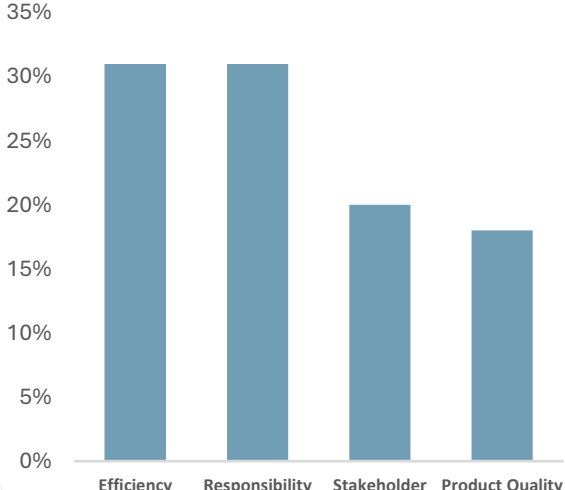


Figure 16: In-depth look at Operational drivers.

Efficient and responsible operations are deemed the most important drivers associated with operational performance.

Analysis Action Plans

Objective of action analysis

The purpose of analysing the action plans is to determine how the organisations will set about implementing sustainable behaviour based on the topics that are both material to them and the drivers that motivate them. This is a very important component of the programme as it asks the participant for a detailed breakdown of their intentions – from describing the action itself, the action type and duration, the associated business driver, and the expected impact of the described action. This final aspect is very important, as actions that have quantifiable and measurable data associated with them are easier to track in terms of progress. All these factors are analysed for insight.

Complex, short actions are the most common among the participants

Completed action plans contain a set of actions that will be undertaken by the businesses and are categorised into two types:

-Quick wins, that can be completed by one employee.

-More Complex Projects, that require a team to come together to complete.

As illustrated in figure 17, 63% of the actions described are of a more complex nature, while 37% are categorised as being quick wins.

In addition, participants were asked to report timeframes on actions plans. Short-term actions, defined as actions that last twelve months or fewer in duration, accounted for 58% of all planned actions. Medium term actions, which are defined as actions taking between thirteen months and five years, and longer-term actions, actions taking longer than five years, account for the remaining 42%. This suggests that companies are eager to implement change quickly. However, there are benefits and concerns with this approach, including effectiveness of immediate action and whether staff are equipped to implement change from the outset.

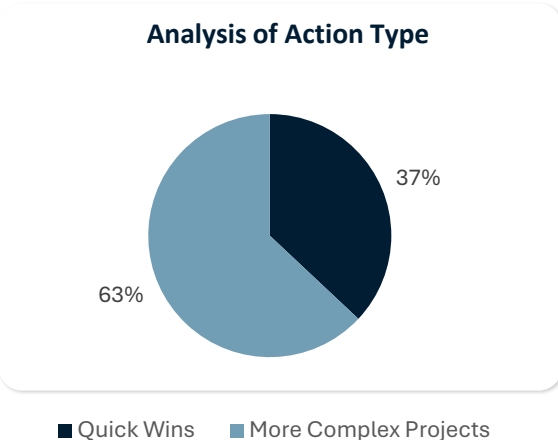


Figure 17: Distribution of Action types

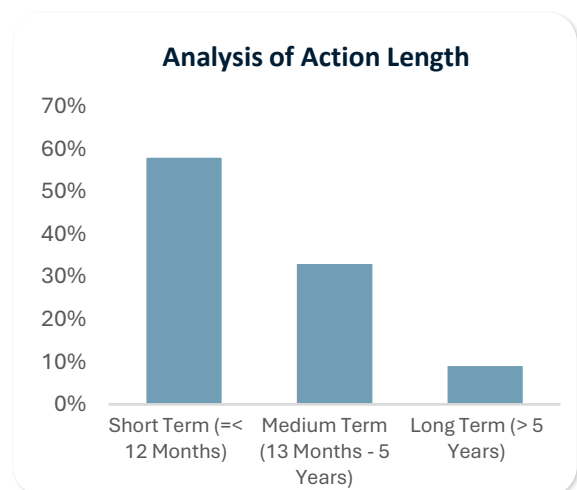


Figure 18: Breakdown of Action length

Actions are mostly driven by operational concerns

Most actions were categorised as being of an operational nature, accounting for 41% of aligned business driver types. Action statements reported as reputationally driven, which were the most common business driver, made up 26% of the total. This suggests that businesses are targeting reputational gains by changing in-house processes and operations.

Analysis

Action Plans

Thus, this adds to the observation noticed in the business drivers and may explain why the four types are so closely distributed – as companies seek to address multiple drivers concurrently.

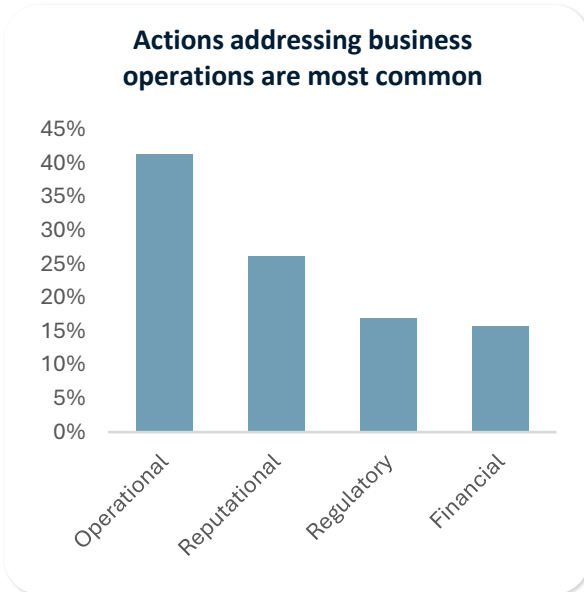


Figure 19: Alignment of Actions with Business Drivers

Actions align most with SDG-12 Responsible Consumption and Production

A total of one thousand instances of alignment between action and goal were found. Numerous action statements aligned with more than one SDG, but Goal 12 – Responsible Consumption and Production was the most common, followed by Goal 13 – Climate Action, and Goal 7 – Affordable and Clean Energy.

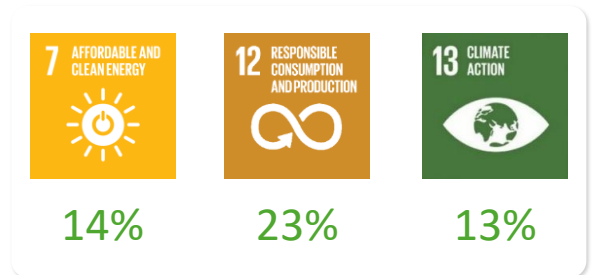


Figure 20: Actions aligned with SDGs

Measurable actions can be divided into four distinct categories. Figure 21 highlights four categories as well as examples of the quantifiable and measurable targets that are set within the action plans:

Reduction in Consumption	Operational Efficiency	Staff Focus	Stakeholder Responsibility
Accounted for 50% of all quantifiable statements	Accounted for 25% of all quantifiable statements	Accounted for 14% of all quantifiable statements	Accounted for 11% of all quantifiable statements
'Reduce Scope 3 emissions by 30% by 2028 (from ~2.1 tonnes CO ₂ /year to ~1.5 tonnes) through shipment consolidation, use of low-carbon couriers, and packaging optimisation'	'Become 100% paperless barring essential use- currently 80%'	'Improve Employee Well-being & Inclusion Index score by 0.2 points by 2027. Increase female representation in leadership by 10% by 2028'	'Source at least 40% of products / services locally or sustainably certified'

Figure 21: Measurable actions by category.

50% of quantifiable action targets are mostly focused on reducing consumption in areas such as electricity and transportation, with the added benefit of reducing emissions and carbon footprint. Efficient operations accounted for 25% of the statements, covering topics such as a change in product materials and further innovations.

The final two categories centred on staff focus and responsibility to the stakeholder, referencing topics such as enhancing well-being, education, supply chain, and community engagement.

Analysis Action Plans

Although incremental actions are the most common, most organisations adopt at least one transformative action

82% of actions were categorised as incremental, while 18% were transformative in nature. Transformative, in this context, meaning a fundamental shift in operations and design within the business. This suggests that the participants engaging in the Sustainability Leaders Programme are still cautious about implementing larger actions within their organisation. **However, sustained achievements, albeit incremental, could be viewed as a positive approach to maintaining lasting benefits.**

What % Impact are actions having?

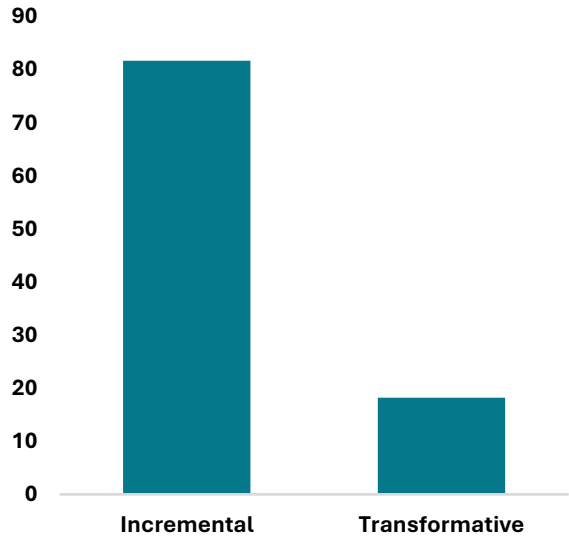


Figure 22: Distribution of Action impact.

Transformative actions are still being attempted

However, 64% of the action plans outlined an intent to perform at least one transformative action in their plans. The remaining 36% opted for a wholly incremental approach to action implementation. This suggests that businesses in Ireland, after completing the SLP, are mostly confident and assured enough to attempt actions that can have a transformative effect on their outlook and behaviour.

Most businesses attempt at least one transformative action

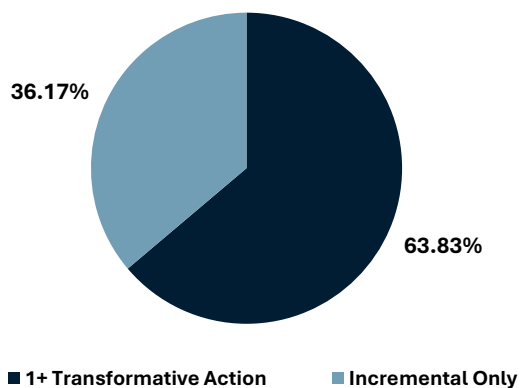


Figure 23: Businesses attempting at least one transformative action

Analysis

Reflective Statements

Overview:

Alongside the action plans, participants were tasked with completing a reflective piece – the purpose of which is to gain better understanding, from the participants' perspective, of the challenges, barriers, and benefits to sustainable implementation. Analysis highlights any recurring themes or issues that may have arisen between two cohorts – one representing the multinational sector and another representing indigenous businesses. The interest in such analysis would be whether these two diverse groups cover similar topics from the questions asked, which focus on:

- Success factors, challenges, and risks associated with sustainability management in their business.
- Understanding of the Sustainable Development Goals and which of them relate to their business.
- The benefits of integrating the Sustainable Development Goals.
- How they would integrate sustainability concepts in the business.
- Benefits of third-party collaboration.
- Positive and negative impacts for their business in relation to UN SDGs.

For the current report, the reflective statements of two distinct cohorts were analysed – a total of 25 participants – for recurring and emerging themes and trends. Both cohorts were randomly selected.

Findings - Similarities:

Both cohorts, although selected at random, displayed a number of similarities in their reflective statements. One such example of this is how they viewed collaboration. Almost all statements referenced the benefits and positive opportunities that third party partnerships can have on the business, providing innovative ideas, enthusiasm, and expert insight. Some statements also focused on the funding opportunities that strategic partnering can assist in availing of, which can further drive innovation and improve business operations.

Further on the topic of financial motivation, a recurring trend between both cohorts was the risk of upfront costs that is associated with upgrading equipment or switching to a renewable energy source, such as the installation of solar panels.

There is, however, accordance among the statements that this is a short-term outlay and that the long-term benefits may justify this as a worthwhile investment. Both cohorts also reference the importance of employee and stakeholder buy-in. The cohorts reflect that employees and consumers are not only easier to attain, but also easier to retain should the company be sustainably aware. This was also evident in the action plans.

Finally, both cohorts highlighted the importance of expert involvement in integrating and maintaining sustainable behaviour in a business. This is an important insight, as it suggests that support is deemed necessary not only in the early stages of sustainable implementation, but required throughout the process itself. However, both cohorts also mentioned that support mechanisms from high-level institutions, can be difficult to obtain. This is especially pertinent for smaller companies, with large-scale organisations often taking precedence in relation to assistance and support.

Findings - Differences:

There were, however, certain differences. The first cohort comprised of indigenous businesses, and reflected that sustainable practice should be incorporated as a priority and not just as a side-project, while they also specified the benefits inherent in collaborating with local businesses when partnerships are sought. The second cohort, meanwhile, comprised of multinational companies, and did not specify where they would look for partnerships, and reiterated the opportunities inherent in abiding by the regulatory requirements. Based on this, it seems that both cohorts have different views on opportunities available to them – one through partnerships, the other to robust adaptability in adhering to regulation. However, it is worth noting that the sample size is small, and may require further research to deem these findings consistent.

Findings - Observations:

A noteworthy observation among the reflective statements was the occasional contradiction between the topics discussed. While many across both cohorts highlighted the benefits of collaboration, they also stated that competition with other businesses is both a challenge and a risk. This suggests that financial thinking is never far away, or truly separate from, sustainable thinking. Sentiments such as these are barriers to collaboration and as a result, to innovation in behaviour and practice. The above observation is related to the **key takeaway** from the reflective statements – that of the importance of leadership and guidance in sustainable practice. Every statement referenced the need for leadership for businesses not just in the early phase of sustainable development, but in continued maintenance and in capitalising on opportunities.

	Cohort 1- Indigenous	Cohort 2 – Multinational
 Benefits	Importance of leadership and expert input	Benefits of continued support from leaders and sustainability experts
	Employees are more retainable and satisfied in a sustainable company.	Engaging in sustainable behaviour assists with employee retention and satisfaction
 Risks	Support in adapting to a change in regulation.	Financial risks are seen as the biggest reason why sustainability is hard to incorporate, with upfront costs the chief concern.
	Multiple companies referenced the high upfront costs associated with alignment to certain SDGs.	Reputational risks of non-compliance
 Opportunities	Sustainability must be incorporated into business strategy and not as a 'side project'. It must be core to what the business represents and be in total alignment with its values.	Opportunities can arise from adhering to the regulatory landscape, e.g. completing a Double Materiality assessment, a SWOT analysis etc.
	Third-party collaboration, or partnerships with others, is mentioned by all statements as a positive opportunity – for funding, reputation, and encouragement to innovate.	Partnerships and collaboration can result in new methods of data collection, analysis, and goal-striving.
 Observations	A number of statements reported either having or intending to have a dedicated sustainability team in place in the organisation.	Smaller companies are unsure of support from UN regulatory bodies.
	Support for indigenous co-operation as an opportunity for circularity and responsible supply chains and production.	A great deal of focus on certification as the standard to get to - such as CSRD, ISO, Ecovadis

Table 1: Comparison between two cohorts

Skillnet
CLIMATE
READY
ACADEMY



4

Discussion

Discussion

Materiality

Alignment with Sustainable Development Goals:

As mentioned in the introduction, materiality refers to the topics most relevant and applicable to the business. The insights from the SLP show that it is the reduction of waste and the increase of efficient and responsible production that are the most common concerns deemed necessary to address, with 48% of materiality statements referencing this issue. Following this, 44% of statements addressed the transition to clean energy to be relevant and viable, and 40% referred directly to climate action being a core concern.

After participation in the SLP, Irish businesses align most often with the environmental SDGs. Research has shown that these SDGs are closely linked⁸. Another study links these three topics under 'Consumption-based accounting'^{13,17} (CBA), which is an approach that accounts for emissions at the point of consumption, encompassing all the emissions that occurred in the production and distribution to the final consumers of goods and services¹⁶. The argument put forward is that the three topics - responsible production and consumption, clean energy use, and climate action are all relevant to CBA. This could be a useful transition to apply to future analyses and potentially lead to capturing a wider picture of the challenges concerning Irish businesses.

A number of themes emerged within the materiality statements:

- Climate Resilience
- Resource Management
- Risk Awareness
- Grasping Opportunities
- Scope 3 Emissions
- Innovative Processes

Climate resilience and risk awareness are of relevance to materiality. These are both related to the idea of 'business readiness' that appeared in the introduction, which is how prepared the business is to not only engage in sustainable action but to be robust enough to adapt to changes in the landscape.

Another common theme, being aware of and ready to capitalise on opportunities, is also closely related to the overall readiness of the business to engage. Other themes in the statements reference a reduction in scope 3 emissions and a greater responsibility surrounding resource management.

What these themes tell us is that there are many different factors that are of concern to businesses who took part in the SLP. The addition of double materiality in September 2024 proved influential in extracting such information. To reiterate from the introduction, double materiality expands upon single materiality by asking the organisation to consider how their operations impact the wider environment, and not just the impact it has on their own bottom-line. Approaching the action plans with the mindset of single materiality would not have yielded the same themes presented here, especially in areas such as stakeholder input.

Business Drivers

All four driver types are similarly important as motivating factors:

Based on the analysis of the four business driver types, reputational factors are the highest motivator for businesses engaging in sustainable behaviour, followed closely by operational factors. In fact, only 6% separates the four drivers from one another in terms of frequency among the charters. This suggests that, after attending the SLP, participating companies realise that focusing on multiple factors to a similar degree and not being motivated solely by one driver is best practice. A possible reason for this could be the addition of double materiality to programme content in September 2024. This addition required companies to look at their own behaviour from an inside-out perspective as well as from the outside-in. Thus, there may have been a knock-on effect as to how these companies viewed their business drivers, with internal operations and financial health recognised as being influenced by external factors such as the regulatory landscape and the organisation's reputation among stakeholders. However, deeper analysis was required to make this assertion, discussed next.

Discussion

Stakeholder satisfaction is a primary reputational driver:

There are many ways for a business to improve upon their reputation from the perspective of sustainability. During the analysis, for example, adhering to regulations was viewed as having a positive impact on reputation, as was behaving in an ethical and responsible manner. Also, there are a number of awards and accolades associated with this behaviour, and obtaining such will provide the business with credibility and certification, which has grown to be an important consideration among their most salient reputational focus – the stakeholder. The current analysis highlights how important stakeholder buy-in, uptake, and retention is in the ongoing success of the business, and that prioritising their satisfaction has a key role in improving reputational outcomes.

Efficient and responsible operations are a key driver, with AI seen as opportunity:

Regarding the daily processes that comprise a business' operations, performing in an efficient and responsible manner accounted for over 60% of the motivation. This highlights the importance that businesses attribute to sustainable in-house actions, as the aforementioned reduction in consumption and production is seen as the most important developmental goal among the driver statements. Additionally, the incorporation of AI has potential to streamline production further still, with certain participants acknowledging digital upskilling as a key opportunity for the present and future.

Complying with the changing regulatory landscape is a vital business driver:

Ensuring the organisation is resilient and ready enough to comply with the ever-changing regulatory landscape is a very important motivation for Irish businesses, with almost half of the participants explicitly referencing this as a key consideration.

To achieve this, businesses will need to have a robust, informed ethos and approach to sustainability. For example, another sub-driver mentioned regarding regulation is the CSRD, and completion of reporting under this directive is quite a large undertaking for underprepared businesses. And while the omnibus has since changed in scope of reporting, ensuring the business is robust and ready enough for any changes to the landscape remains vital, and can be addressed with effective risk-related forecasting.

Businesses are mainly driven by financial opportunities rather than by cost mitigation:

Mitigating costs are a crucial aspect of sustainable business growth, and such related costs can include penalties for poor adherence to regulation. Costs can also pertain to the installation of new equipment, such as the high upfront costs associated with switching to solar energy. However, these can also be viewed as opportunities. Analysis of the financial business drivers revealed that financial opportunities are the most important considerations for Irish businesses. These include but are not limited to - lucrative partnerships with other firms both indigenous and abroad, becoming a leader in sustainable enterprise, and taking calculated financial risks in an attempt at trailblazing. It may be that participation in the programme has led to companies being more informed on the opportunities available to them, opportunities that previously may have been viewed as transitional cost burdens. While this is conjecture, it is an important insight, as it highlights that Irish businesses are now more engaged, confident, and informed on the benefits of proactivity in a financial sense.

Discussion

Action Plans

Actions addressing business operations are the most reported:

Whilst businesses are driven to take action to enhance their reputation, they are choosing to take tangible actions with their operations. A businesses operational performance, in this context referring to the efficiency and quality of its day-to-day processes, can range from having a focus on employee well-being and retention, to emission reduction, to measuring progress.

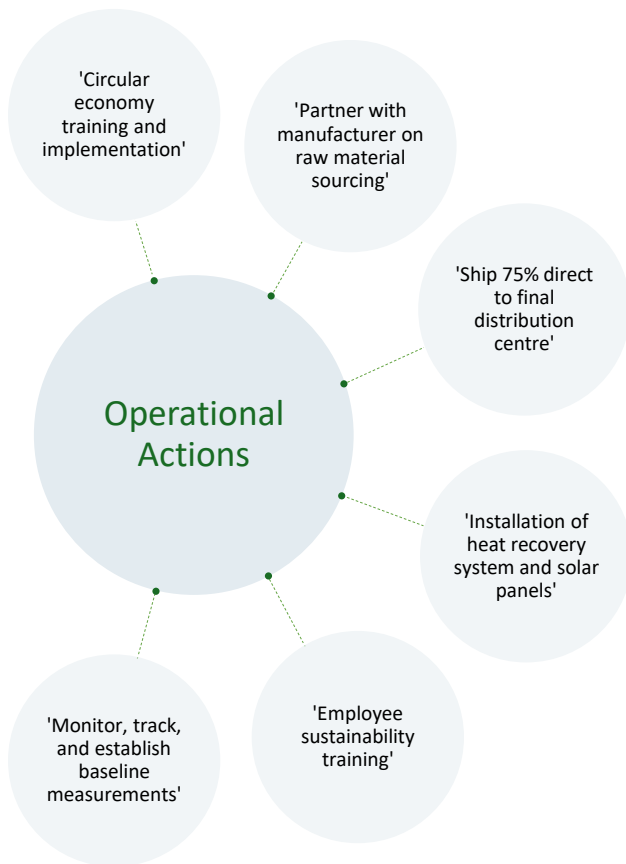


Figure 24: Examples of operational actions

For clarification, Figure 24 demonstrates what is meant by operational actions, and has sub-categorised them into specific themes:

- Stakeholder Focus
- Emission Reduction
- Process Change

As is evident, these include implementing robust methods at measuring and tracking goals, training staff to be proactive contributors to the circular economy and establishing innovative logistical solutions to offset existing methods. These examples, particularly the transition to a circular economy, are much aligned with current sustainability standards. Thus, **participation in the SLP focuses the business on the most pressing matters requiring action.**

Discussion

Complex, short-term actions are the most common type among the action plans:

Analysis of the action types and duration reveal that businesses are aiming to implement change both quickly and meaningfully. Complex actions may involve multiple members of staff and interdisciplinary teams coming together, and it is striking that participants deem these types to be achievable in the short-term. Examples of complex actions listed by the participants relate to the company becoming fully sustainable by reducing packaging, sourcing local and ethical materials, training employees etc.

Incremental actions are the most common, but most participants include at least one transformative action in their plans:

In addition to most actions being of a short-term and complex nature, most actions are also described as having an incremental impact. This is an important insight, as it suggests that participants know that the process is not going to be a success overnight. Most actions, especially for companies beginning their sustainability journey, will make a small difference in the overall picture, with change occurring as the company gets more confident to implement actions of a more transformative nature down the line.

However, most businesses that are taking part in the Sustainability Leaders Programme are attempting at least one transformative action in their plans (63%). This insight bodes very well for the future, as in addition to the understanding among participants that change isn't a quick-fire guarantee, it also suggests that a great deal are confident and optimistic enough to

attempt larger changes that have a greater impact on successful outcomes. This, once more, highlights how committed Irish businesses are to taking action on sustainability, and the positive impact that participating in the SLP can have.

Four distinct types of smart or quantifiable actions:

An important objective of this report was to determine where participants in the SLP are reporting quantifiable and measurable data in their action plans. In other words, what are companies setting as targets that they can monitor up until completion? After analysis, there were found to be four main categories of quantifiable action focus:

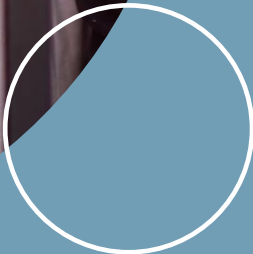
Reducing Consumption – 50%

Efficient Operations – 25%

Focus on Employees/Staff – 14%

Responsibility to Stakeholders – 11%

A visual breakdown of examples can be found in the analysis section of the report (figure 21), but what this means is that actions that relate to SDG 12 are commonly accompanied by a measurable target, e.g. 40% reduction in water use by 2030. Companies are also placing emphasis on staff acquisition and retention, and so prioritise well-being and training for their employees as a key method of achieving this. Similar perspectives are also adopted for the wider stakeholder community, with ethically sourced supply chains and supporting local businesses being commonly quantified goals.



5

Overall Benefits of Charter Insights

Benefits of Charter Insights

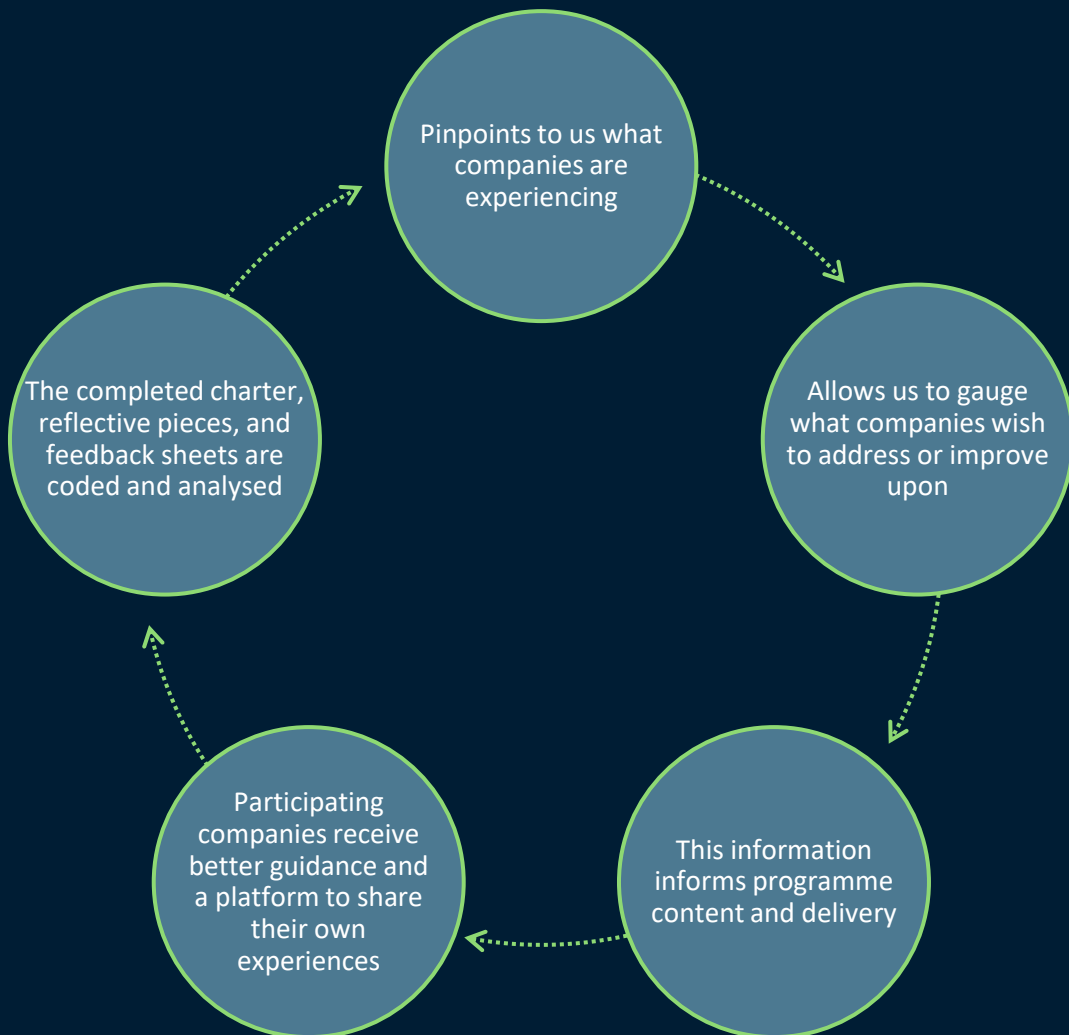


Figure 25: Benefits of performing charter insights.

The above diagram highlights how analysing the action plans can operate as a feedback loop. Once the course has finished and the action plans have been completed, analysis into the content provided allows us to gauge trends in what businesses are deeming relevant to them, aspects that are driving them towards sustainability, and what actions they wish to take to address identified areas of interest.

This information can then be applied to the development of course content for the next cohort that participates in the programme, and so on.

Participation in the SLP is thus crucial in addressing two key barriers identified in recent literature – that of a lack of awareness and knowledge on where to begin, and the reactionary mindset of company leadership²³. Graduates of the programme possess the necessary tools to disseminate the knowledge gained and are empowered with the belief to change the internal culture with actions requiring teamwork.



6

Impact & Recommendations

Impact of Sustainability Leaders Programme

Programme Insights

Impact

Participation leads to a change in mindset

A core aim of the SLP is to build competency, levels of expertise, and robust mindsets among its learners. The findings suggest that developing a culture of competency is key for organisations, and is being achieved by short-term, incremental actions that involve individual employees working as part of a team. Accomplishing actions and meeting targets, however impactful, can build resilience and boost confidence levels for achieving greater, more transformative aims. In addition, 51% of participants already hold positions of authority in their business, highlighting an opportunity to influence a greater number of employees.

Encouraging the Pursuit of Opportunity over the Mitigation of Cost

Participation in the programme revealed that financial opportunities are the highest fiscal driver among the participants, as opposed to mitigating costs. From a regulatory perspective, complying with the landscape remains the highest motivation, but vitally, themes such as risk and resilience are increasingly being identified by the participants as materially relevant.

SMART Targets Prioritise a Reduction in Consumption, in alignment with SDG 12

The evidence among the charter insights is that SMART targets (Targets that are Specific, Measurable, Achievable, Relevant, and Time-Bound), are the gold standard in terms of action planning. They also can be adapted to cover multiple areas, with analysis leading to four categories of SMART action type – Reduction in Consumption, Operational Efficiency, Staff/ Employee Focus, and Stakeholder Responsibility. Thus, SMART targets can be set for all areas of a business. However, it is in reducing consumption – aligned with SDG 12 - that half of the SMART targets are aimed towards.

Leadership Continues Beyond Participation

The content of the programme, as well as completing the charters themselves, forces companies to look at sustainability from multiple perspectives, and encourages collaboration not only in the workshops, but extending back to the internal operations of the business. This emphasis on knowledge sharing is crucial in cultivating new leaders and extending the impact of the programme, which highlights **multiplication** of programme content as a key strategic pillar for exploitation.

The Cultivation of a 'front-foot' industry

When it comes to what drives a business towards sustainability, it is clear that participation in the programme has resulted in an increased focus on adaptive measures – such as resilience, risk, and opportunity – as well as mitigation. This will help the competitiveness and innovative potential of the business as the collaborative environment of the SLP resulted in proactive planning, the setting of diverse SMART targets, and an openness to opportunities.

Participation can lead to effective and tangible change

Companies with climate-smart strategies deliver higher impact actions and returns, and the focus on setting such thematically diverse targets and the positive outcomes of doing so are a core aspect of programme delivery. The concise and accessible charter can then be an invaluable tool for the business and provide the structure for giving them a competitive edge within their sector.



Recommendations

Programme Findings

Recommendation

Organisational Resilience

One of the major themes emerging from the charters is that of organisational resilience. Specific examples among the charters mention 'Risk Awareness' and 'Grasping Opportunities' in relation to climate resilience, which signals an intent to be proactive in relation to climate action. The changeable regulatory landscape is also cited as a reason to become more resilient.

Plan for Resilience across Business Systems

An awareness of climate risks and building resilience is a major requirement for businesses if they are to continue operating and thriving in a rapidly changing environment. This requires a systemic approach to resilience – with a focus on robust operations, employee retention and stakeholder communication. Training programmes that provide a holistic and comprehensive emphasis on resilience and adaptation will build knowledge to enable businesses to find ways to innovate and adapt to the changeable landscape.

Business Motivations

The four business driver types - Regulatory, Financial, Reputational, and Operational - were analysed further. It emerged that Financial Opportunities, Regulatory Compliance, Operational Efficiency, and Stakeholder Reputation were the core areas of focus for each driver type.

Re-engagement with Programmes

The findings indicate that businesses are motivated by a variety of factors that can result in measurable actions and impact. However, participation in one programme is just a starting point and re-engagement is necessary for continued progression and to cultivate a more resilient and front-foot outlook. This ensures that businesses will receive the optimum tools and knowledge to action the key factors that motivate them towards a sustainable present and future.

Continued Expertise & Leadership is Vital in Maintaining Standards

Analysis of the reflective statements provided by learners indicate that continuous expertise is vital for achieving and maintaining sustainability actions and standards. Further, analysis highlighted that most actions being described by learners involve the formation of a team to complete. This could contribute to leadership being distributed across an organisation, from top-down to bottom-up, increasing accountability and responsibility.

Facilitate Thought Leadership

While internal leadership is vital, the changeable and increasingly complex nature of Climate Change requires the facilitation of Thought Leadership to provide direction on key emerging trends and future requirements of relevance to business. This is a role the Academy can play by its engagement with industry, evidence-based research and the emphasis is places on the value of collective and individual leadership.

Participation Broadens Focus and Impact

The analysis highlighted that participating businesses benefitted from expert knowledge and applicable skills that resulted in robust action plans and an openness to collaboration. For example, the completion of a double materiality assessment resulted in learners viewing their business from the inside-out rather than solely from the outside-in, yielding a greater focus on external stakeholder engagement and risk awareness, as well as tangible targets to strive toward.

A Requirement for all Businesses

Although the analysis represents a small sample of total Irish businesses, it nonetheless demonstrates how participation in a sustainability programme can build confidence and deliver impact. This programme should be a requirement for all Irish SMEs to ensure they are ready to capitalise on opportunities and build resilience against climate risk. Ultimately, each would play their part in helping Ireland achieve its climate targets.

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Skillnet Climate Ready Academy,
c/o 20FIFTY Partners, Innovation House,
Lonsdale Road, National Technology Park,
Limerick, Ireland, V94 W8K8

T: +353-(0)61-535440

E: climatereadyacademy@20fiftypartners.com

W: www.climatereadyacademy.ie



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