

Environmental, Social and Governance (ESG) Strategy 2026 - 2030



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This ESG Strategy sets out a practical way to bring our values into the everyday work of Co-operative Housing Ireland. It supports our teams in delivering homes and services that are professional, inclusive, and environmentally responsible, while remaining true to our co-operative ethos. The actions outlined here focus on strengthening how we work, how we measure progress, and how we create lasting value for our Member Tenants. Sustainability and ESG are already part of how we plan, build, and manage our homes, and this strategy brings that work together in a clear and consistent way. It reflects the commitment and professionalism of our people, and I look forward to overseeing its delivery in the months and years ahead.

Kieron Brennan

Chief Executive Officer, Co-operative Housing Ireland



Foreword

As Chairperson of Co-operative Housing Ireland, I am pleased to introduce our ESG Strategy (2026 - 2030), which reflects both what we stand for as an organisation and how we choose to act. Our co-operative model is rooted in working together for the benefit of our members and communities, with respect and professionalism guiding how we govern, deliver, and engage. Inclusion sits at the heart of our purpose, ensuring people feel secure, supported, and valued in their homes and neighbourhoods. For Co-operative Housing Ireland, sustainability and ESG are about making responsible decisions today that protect our homes, our communities, and our future. Above all, this strategy reflects the commitment that underpins our approach to providing affordable housing and doing so in the right way.

Gerard McDonogh

Chairperson, Co-operative Housing Ireland



Introduction

This Environmental, Social and Governance (ESG) Strategy sets out Co-operative Housing Ireland's framework for embedding sustainability, accountability, and social value across every aspect of our organisation. It represents the next stage in Co-operative Housing Ireland's evolution as a leading Approved Housing Body, one that not only provides high-quality, affordable homes but does so in a way that supports people, communities, and the planet.

The purpose of this strategy is to define clear priorities and measurable actions that enable Co-operative Housing Ireland to operate responsibly and transparently while meeting the growing expectations of our members, regulators, partners, and funders. It establishes the systems, policies, and governance structures required to assess our impacts and performance across environmental, social, and governance dimensions, ensuring that these considerations are fully integrated into decision-making processes.

By adopting this strategy, Co-operative Housing Ireland is committing to a journey of continuous

improvement, one that aligns our co-operative model with national and EU sustainability goals, strengthens our resilience to climate and social challenges, and enhances the wellbeing of those we serve. The strategy provides a structured roadmap for the years ahead, setting out how Co-operative Housing Ireland will deliver tangible outcomes under four core ESG pillars: Environmental Responsibility and Climate Action, Delivering Safe and Affordable Homes, Empowering our People and Communities, and Upholding Integrity, Accountability and Good Governance.

Ultimately, this strategy is designed to help Co-operative Housing Ireland fulfil its dual role as a responsible housing provider delivering secure, energy-efficient homes, and as a co-operative champion for inclusive, sustainable communities across Ireland. Effective communication and community engagement are recognised as key enablers of ESG delivery, supporting transparency, participation, and behaviour change across all pillars.



Alignment with Co-operative Housing Ireland's Mission, Vision and Values

This ESG Strategy is rooted in the core purpose and principles that have guided Co-operative Housing Ireland since its foundation in 1973. Our vision is of a society where everyone has access to housing delivered co-operatively. Our mission is to provide homes co-operatively to meet the needs of our communities by working in partnership, enabling vibrant and sustainable communities, giving voice to those in housing need, and supporting community-led housing initiatives.

This ESG Strategy also supports Co-operative Housing Ireland's core values and ensures they are consistently reflected in how we make decisions, manage our homes, and work with others. The strategy reinforces our co-operative approach by promoting collaboration, shared responsibility, and leadership; it sets clear expectations for respect and professionalism in how we govern, deliver services, and engage with people; it embeds inclusion by valuing difference and supporting fair and meaningful participation; it integrates sustainability across environmental, social, and financial decision-making; and it channels the passion of our people into high-quality service delivery, continuous improvement, and positive, lasting impact.

Our ESG Strategy Goals



Strengthen Sustainable Asset Management and Decarbonisation



Deliver Safe, Affordable, and High-Quality Homes for Members



Empower Members and Strengthen Co-operative Communities



Enable Measurable, Transparent, and Continuous ESG Improvement



Embed Robust Governance, Compliance, and Ethical Practice



Build Organisational Capacity, Digital Capability, and ESG Literacy

Our CRISP Values



Co-operative



Respectful and Professional



Inclusion



Sustainability



Passion

Context

National and EU Policy

Ireland's housing and sustainability landscape is shaped by an evolving set of national and EU policies that seek to address climate change, energy efficiency, and social equity through coordinated action. For Co-operative Housing Ireland, these policies provide both a framework and a mandate for integrating ESG priorities across its operations and housing portfolio.



1

Energy Performance of Buildings Directive

The recast Energy Performance of Buildings Directive (EU) establishes a comprehensive framework for decarbonising the building sector across Europe. It introduces Zero Emission Building (ZEB) standards for all new public buildings from 2028 and for all other new buildings from 2030, with requirements for life-cycle Global Warming Potential (GWP) assessments, renovation passports, and solar-readiness for buildings. Ireland is required to transpose the Directive by May 2026.

2

Delivering Homes, Building Communities 2025-2030

Ireland's new housing plan aims to build 300,000 new homes by 2030, including 72,000 social homes and 90,000 affordable homes. The plan aims to accelerate supply through regulatory reform and significant infrastructure investment.

3

Climate Action Plan 2024

The Climate Action Plan 2024 sets out Ireland's pathway to a 51% reduction in greenhouse gas emissions by 2030 and net-zero emissions by 2050. To meet this target, the plan emphasises large-scale retrofit delivery, low-carbon construction, the decarbonisation of heat, and the transition to renewable energy systems such as heat pumps and district heating.

4

National Residential Retrofit Plan

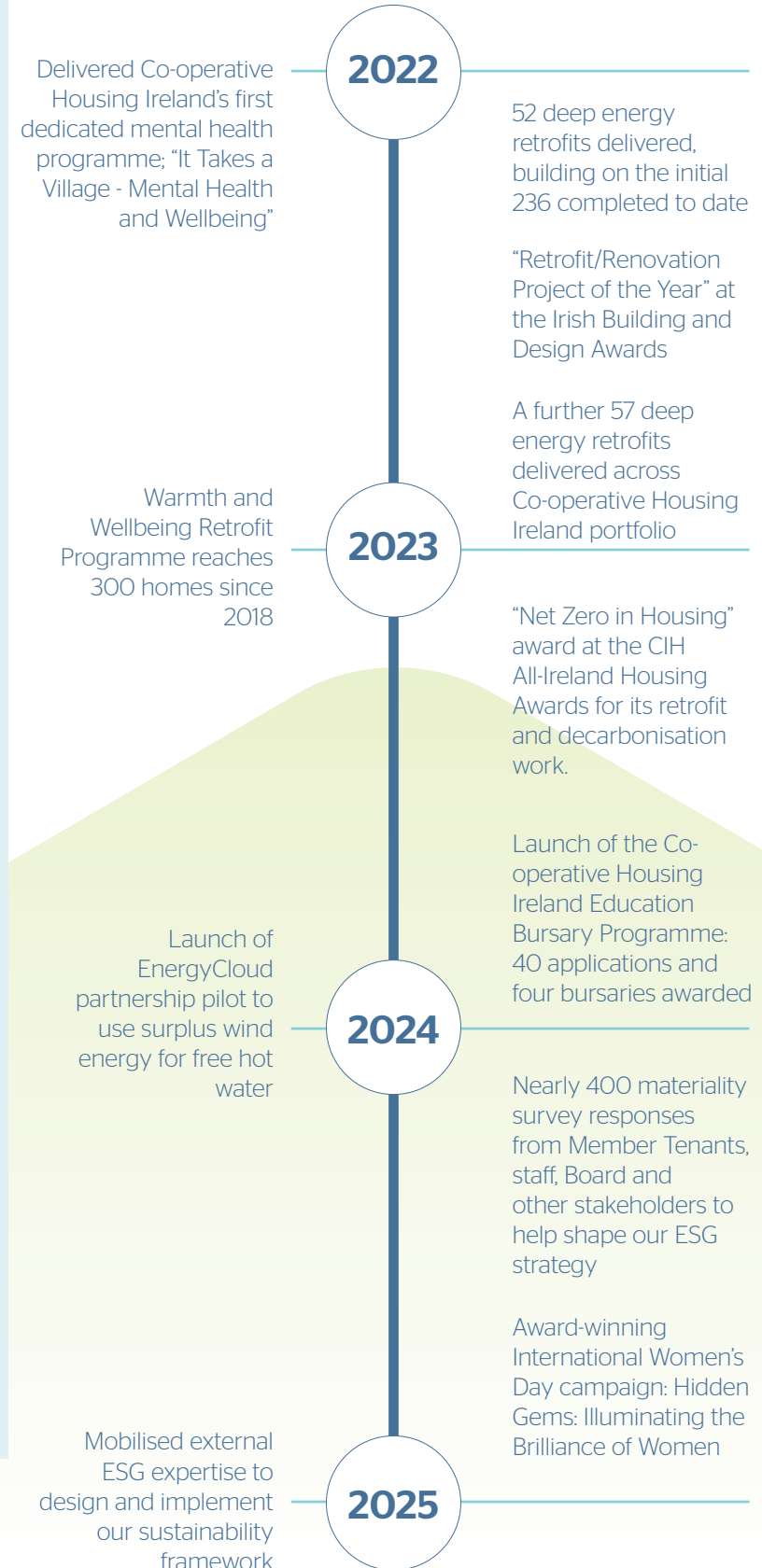
The National Retrofit Plan underpins the Climate Action Plan by setting a goal to retrofit 500,000 homes to a B2 Building Energy Rating (BER) or equivalent standard and install 400,000 heat pumps by 2030. The plan is structured around four pillars: driving demand and activity; financing and funding; supply chain development; and governance, with substantial state and SEAI funding. As the National Residential Retrofit Plan is currently subject to review and amendment, this ESG Strategy also recognises the need to remain flexible and responsive to any material changes to national policy, targets or funding arrangements.

5

Report of the Approved Housing Body Strategic Forum

The AHB Strategic Forum Report outlines a sector-wide vision for strengthening the capacity, governance, and long-term sustainability of Ireland's Approved Housing Bodies. Its recommendations emphasise clearer national direction in areas such as lifecycle asset management, decarbonisation of housing stock, improved funding models for energy upgrades, and stronger Member Tenant engagement and governance structures. To summarise, the report provides the AHB sector with an opportunity to accelerate its progress on ESG goals.

Some of Our ESG Highlights to Date



Our Approach

About the Strategy

ESG Strategy: Overview

Our ESG strategy reflects the evolving regulatory and policy environment in which Approved Housing Bodies (AHBs) operate, including obligations under Ireland's Climate Action Plan, the Energy Performance of Buildings Directive (Recast 2024), and Delivering Homes, Building Communities. Our strategy also aligns with relevant UN Sustainable Development Goals and utilises the Key Performance Indicators (KPIs) provided in the UK Sustainability Reporting Standard for Social Housing (SRS), ensuring consistency with sectoral best practice.

To help deliver our ESG strategy, Co-operative Housing Ireland has partnered with KSN Horizon to complete a comprehensive three-stage programme. The stepped approach we took is outlined across, ensuring the strategy is grounded in robust analysis, meaningful stakeholder input, and clear implementation pathways. This process culminated in the identification of four ESG pillars and 29 material sub-themes, developed through Stage 1 research, Stage 2 engagement and materiality assessment, and refined during Stage 3. These pillars and sub-themes, which form the foundation of Co-operative Housing Ireland's ESG framework, are presented on the following page.

Stage 1

Objective: Establish Co-operative Housing Ireland's ESG baseline and identify external obligations.

- The first stage involved a detailed review of Co-operative Housing Ireland's existing policies, national and EU regulations, and the UN Sustainable Development Goals.
- This also involved an analysis of best practice in ESG disclosure and reporting across the housing industry and suitable frameworks such as the UK Sustainability Reporting Standard for Social Housing.
- This stage provided the foundation for the strategy, highlighting Co-operative Housing Ireland's policy context, legislative drivers, and initial recommendations for embedding ESG governance and data collection systems across the organisation.

Stage 2

Objective: Define Co-operative Housing Ireland's ESG themes, material issues, and measurable targets.

- We identified our most significant ESG priorities through an organisation-wide materiality assessment and ESG Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis.
- This process resulted in four strategic ESG themes and 29 sub-themes that collectively capture Co-operative Housing Ireland's environmental, social, and governance performance areas.
- Each sub-theme was assigned a set of Key Performance Indicators and targets, providing us with a comprehensive ESG framework and a baseline from which measurable progress could be tracked.

Stage 3

Objective: Embed ESG governance, assign accountability, and commence reporting.

- Following extensive engagement including workshops and surveys with the executive management team and Co-operative Housing Ireland Board representatives, 29 ESG subthemes were prioritised into two distinct reporting categories.
- Ten "Report Now" KPIs – areas where Co-operative Housing Ireland currently has robust data, systems, and governance structures in place to begin immediate reporting.
- 19 "Build Readiness" KPIs – areas identified for development over the next three years, where Co-operative Housing Ireland will strengthen data collection, processes, or resource capacity before formal reporting.

Our ESG Framework

ESG Pillars and Sub-Themes and UN SDG alignment



Environmental Responsibility and Climate Action

- E1**
Building Renovation and Retrofit
- E2 and E3**
Operational Energy Efficiency
- E4**
Renewable Energy Integration
- E5**
Fuel Poverty Reduction
- E6**
Climate Resilience and Adaptation
- E7**
Waste Management and Diversion from Landfill
- E8**
Smart Energy Controls
- E9**
District Heating Readiness



Providing Safe, Affordable, and Secure Homes

- S1**
Damp and Mould Risk Mitigation
- S2**
Affordability and Accessibility of Homes
- S3**
Security of Tenure
- S4**
Housing Risk Management
- S5**
Member Tenant Safety and Anti-Social Behaviour Management
- S6**
Accessible Design Standards



Empowering Our People and Communities

- S7**
Member Tenant Engagement and Inclusion in Decision-Making
- S8**
Member Tenants' Health, Development, and Learning
- S9**
Community Building
- S10**
Digital Inclusion
- S11**
Gender and Pay Equity
- S12**
Equality, Diversity, and Inclusion
- S13**
Employee Wellbeing and Development



Upholding Integrity, Accountability, and Good Governance

- G1**
Ethical Business Conduct
- G2**
Board Oversight of ESG
- G3**
Data Quality and Assurance
- G4**
Right to Privacy and Data Protection
- G5**
Transparency and ESG Disclosure
- G6**
Alignment with Legal and Sector Frameworks
- G7**
Materiality and Stakeholder Alignment



Pillar 1

Environmental

Environmental Responsibility and Climate Action

This pillar establishes Co-operative Housing Ireland's commitment to decarbonising its housing portfolio, improving environmental performance, and ensuring long-term resilience in line with national and EU climate objectives. Recognising that the built environment plays a pivotal role in Ireland's transition to a low-carbon economy, Co-operative Housing Ireland is embedding sustainability across its asset management, operations, and development practices to reduce emissions, enhance energy efficiency, and protect the wellbeing of its members. The focus of this pillar is to strengthen sustainable asset management and decarbonisation through a co-ordinated approach that addresses both the operational and embodied impacts of Co-operative Housing Ireland's housing stock and organisational activities. Co-operative Housing Ireland's ambition is that all managed properties will achieve a minimum BER B2 rating by 2035 and reach BER A2 or above by 2050, supported by data-driven performance monitoring and continuous improvement.

Our Action Plan

Code	Sub-Theme	Strategic Objective	Outcomes	KPI Readiness
E1	Building Renovation and Retrofit	Strengthen Sustainable Asset Management and Decarbonisation	Improve the energy performance across the entire Co-operative Housing Ireland housing stock by prioritising the worst-performing homes.	Report now
E2	Operational Energy Efficiency of Co-operative Housing Ireland Housing Stock (Homes)		Improve the energy efficiency of Co-operative Housing Ireland-managed properties, ensuring full alignment with the Energy Performance of Buildings Directive (EPBD's) Minimum Energy Performance Standards for residential properties.	Build readiness
E3	Operational Energy Efficiency of Co-operative Housing Ireland Administrative Operations (Offices And Facilities)		Improve the energy efficiency of our own office spaces, branches, and administrative facilities through audits and targeted improvement measures.	Build readiness
E4	Renewable Energy Integration		Increase the % of energy supplied by solar PV, heat pumps, and other renewable energy sources to Co-operative Housing Ireland-managed homes.	Build readiness
E5	Fuel Poverty Reduction		Help our Member Tenants afford adequate heating and energy services through targeted energy upgrades and local partnerships.	Build readiness
E6	Climate Resilience and Adaptation		Monitor climate change risks in all new and existing developments and introduce measures to address flood risk, overheating, and natural hazards where necessary.	Build readiness
E7	Waste Management and Diversion from Landfill		Minimise the waste associated with Co-operative Housing Ireland's own operations, including our administrative offices and retrofit/maintenance work, while also improving our Member Tenants' awareness of waste reduction strategies.	Build readiness
E8	Smart Energy Controls		Improve the proportion of Co-operative Housing Ireland-managed homes equipped with smart meters and other energy monitoring technology.	Build readiness
E9	District Heating Readiness		Identify high-opportunity sites across the Co-operative Housing Ireland-managed portfolio for future district heat connections.	Build readiness

Report Now

Code	Sub-theme	KPIs	Report in
E1	Building Renovation and Retrofit	All owned homes (below B2) in portfolio to be retrofitted to meet BER B2 or above by 2035.	2026
		All owned homes in portfolio to achieve BER A2 (NZEB) or above by 2050.	
		Achieve on average 110 retrofits per year to BER B2 or better across the 10-year plan to 2035.	

E1 Building Renovation and Retrofit

The key objective is to ensure that all Co-operative Housing Ireland-managed homes achieve a minimum BER B2 rating by 2035, and BER A2 or above by 2050, in alignment with Ireland’s Climate Action Plan 2024, National Retrofit Plan, and Energy Performance of Buildings Directive (EPBD) recast.

Co-operative Housing Ireland would like to acknowledge that its retrofit rates largely depend on the continued availability of government retrofit funding, particularly from SEAI, as well as capacity within the construction and retrofit sector to meet increasing national demand. With this in mind, Co-operative Housing Ireland remains adaptable to these variables, and refines the retrofit programme annually to reflect funding conditions and lessons learned from previously completed projects.

Significant progress has been made by Co-operative Housing Ireland in retrofitting its housing stock, with 300+ deep energy retrofits completed to date. Co-operative Housing Ireland is also in the process of developing an Energy Master Plan with the assistance of the SEAI and RetroKit, which will be used to inform the next phases of our ‘Improving Warmth and Wellbeing’ retrofit programme. Ensuring all Co-operative Housing Ireland homes meet a BER B2 rating by 2035 puts the organisation in a strong position and will exceed the minimum energy performance standards of the EPBD and will result in warmer homes for our Member Tenants.



South Earl Street and Seán MacDermott Street - Deep Energy Retrofits

As part of Phase One of Co-operative Housing Ireland's Improving Warmth and Wellbeing Project, 52 homes across South Earl Street and Seán MacDermott Street in Dublin underwent significant retrofit upgrades to enhance energy performance and member comfort. At South Earl Street Apartments, built in 1997, many Member Tenants have lived in their homes for more than two decades. The retrofit works included:

- Installation of new windows and doors and enhanced insulation.
- Air-to-water heat pumps.
- New roofing systems.

These upgrades improved the Building Energy Ratings (BER) of all properties from D/E to a minimum B2, aligning with Co-operative Housing Ireland's target to achieve a BER B2 or better across its housing portfolio by 2035. The works, delivered by Kingdom Installations and supported through SEAI and SSE Airtricity funding, have already delivered tangible benefits. Members report significant reductions in draughts, improved thermal comfort, and lower heating costs, with some Member Tenants noting immediate differences in warmth and condensation levels following door and window replacements.

Westcourt, Dublin 8 - Deep Energy Retrofit

In 2023, Co-operative Housing Ireland completed a deep energy retrofit of 46 homes in Westcourt, Dublin 8, as part of its ongoing Improving Warmth and Wellbeing programme. The works included attic insulation, new windows and doors, and the installation of air-to-water heat pumps, transforming the energy performance and comfort of Member Tenants homes.

Before the upgrades, the homes had an average BER of D1, which improved to an average B1 on completion, with several properties achieving A3.

Member Tenants reported a dramatic improvement in comfort, warmth, and quality of life. One member, Phyllis Fitzgerald, shared that she no longer needed heavy winter clothing indoors and noticed a consistent, comfortable temperature throughout her home. Another Member Tenant, Bridget O'Brien (pictured below), described her home as "lovely and cosy" following the installation of new doors, radiators, and heating systems that now provide constant hot water and reliable warmth. This project is a perfect example of retrofit and its co-benefits including energy efficiency, thermal comfort, and fuel poverty reduction.



Build Readiness

E2 and E3

Operational Energy Efficiency of Co-operative Housing Ireland Homes and Offices

We are aiming to reduce the average primary energy use across our stock (measured in kWh/m²/yr) by 16% by 2030 and 20% by 2035, in line with the recast EPBD. Achieving this goal will be closely linked to our retrofit target. It will also require Co-operative Housing Ireland to roll out Member Tenant engagement and education initiatives, supporting Member Tenants to make practical changes to improve their energy awareness. For our administrative offices and facilities, we will review our energy use and identify strategies to improve our energy management and potentially invest in renewables, smart controls, and more energy-efficient equipment. Delivery of this objective will be supported by targeted Member Tenant communications and community engagement initiatives to drive awareness and behaviour change.

E4

Renewable Energy Integration

Co-operative Housing Ireland will identify high-potential sites for solar PV and heat pump installations, explore funding supports, and begin tracking renewable energy generation and emissions savings, closely linked with our building retrofit targets. We aim to report on the proportion of new and existing homes incorporating renewable systems. Our aim is to have all Co-operative Housing Ireland homes supplied by solar and/or heat pumps as priorities switch to electrification of building systems. This approach will help ensure that more Co-operative Housing Ireland homes benefit from clean, affordable energy while contributing to national climate goals.

E5

Fuel Poverty Reduction

We want to support Member Tenants who may be at risk of fuel poverty by prioritising these homes for retrofit. Our aim is to further integrate energy efficiency and fuel-poverty mapping into our asset management plans, expanding partnerships with the SEAI, and strengthening monitoring of post-retrofit energy performance and Member Tenant satisfaction. Our progress in this area will be reflected in improvements in BER ratings, reductions in household energy costs, and the number of Member Tenant accessing tailored energy advice or support.

E6

Climate Resilience and Adaptation

Our goal is to strengthen the climate resilience of our homes by undertaking a portfolio-wide climate risk assessment that identifies possible exposure to flooding, overheating or extreme weather. Over the coming years, we want to ensure that adaptation and resilience measures are considered during all new build designs and major refurbishments and staff are trained in climate risk awareness, as well as engaging Member Tenant in preparedness, particularly in higher-risk areas.

E7**Waste Management and Diversion from Landfill**

We want to reduce the volume of waste generated from our homes and our operations. Our aim is to quantify the total weight of waste generated by our Member Tenants and through our operations and set practical strategies to try and reduce this figure. This will include rolling out Member Tenant education campaigns, requiring our main contractors to report on construction waste volumes, reuse and diversion during any works, and improving our office practices and policies. Our success in this area will be proven by the % of waste we divert from landfill and reductions in the kilograms of waste per household per year. Delivery of this objective will be supported by targeted Member Tenant communications and community engagement initiatives to drive awareness and behaviour change.

E8**Smart Energy Controls**

We want to improve the proportion of homes with access to smart energy technologies in their homes. Achieving this will require a co-ordinated rollout plan that is closely aligned with our retrofit and new-build programmes. We aim to expand the number of smart meters, intelligent heating controls and, where feasible, centralised building management systems in homes. We will also provide Member Tenant training to ensure households can benefit from real-time energy monitoring and use their systems effectively. Our success will be measured by the total % of homes equipped with smart energy controls. Delivery of this objective will be supported by targeted Member Tenant communications and community engagement initiatives to drive awareness and behaviour change.

E9**District Heating Readiness**

Our goal under this sub-theme is to strengthen our readiness for low-carbon district heating across our homes. We will map our schemes against current and future district heat opportunity areas such as Ireland's National Heat Study and identify potential partnerships with local authorities, utility providers, and organisations to assess the feasibility of securing district heat connection opportunities. We will monitor our success in this area by monitoring the % of homes assessed for district heating feasibility and the number of new developments designated as "district heating ready".

Tackling Energy Poverty Through Retrofit and Smart Technology

Across Ireland, thousands of households struggle with energy poverty, and Co-operative Housing Ireland is determined to ensure its Member Tenants do not face the same choice between heating and other essentials. To date, Co-operative Housing Ireland has retrofitted over 300 homes since 2018, improving warmth, comfort, and affordability. Member Tenants report healthier homes and far fewer heating issues, with maintenance calls reduced by 50%.

In 2024, Co-operative Housing Ireland partnered with EnergyCloud to pilot Climote smart immersion controllers in homes in Bray and

Birr. These devices use surplus wind energy to provide free hot water, with participating homes benefiting on 99 nights last year. One Member Tenant noted: "It takes a lot of pressure off... We often have hot water waiting in the morning." Following the success of the pilot, Co-operative Housing Ireland will expand the programme to 300 more homes in Fingal, supported by government and partners including EirGrid, ESB and AWS. This initiative highlights Co-operative Housing Ireland's commitment to combining sustainability and social impact, turning wasted renewable energy into real savings for households, and helping ensure every family can live in a warm, affordable home.



Pillar 2 Social

Providing Safe, Affordable, and Secure Homes

This action plan outlines Co-operative Housing Ireland's commitment to ensuring that every member has access to a safe, secure, affordable, and high-quality home. Across this pillar, Co-operative Housing Ireland will report immediately on key compliance-driven areas including damp and mould management, affordability and allocations, tenancy security, statutory safety obligations, and anti-social behaviour (ASB) responses, ensuring transparent oversight and continuous performance monitoring. These sub-themes represent essential housing functions where strong systems, clear policies, and routine reporting are already well embedded. One sub-theme, Accessible Design Standards, is designated as "build readiness", acknowledging the need to strengthen Co-operative Housing Ireland's data, processes, and future planning to ensure that accessible housing delivery keeps pace with demographic trends and member needs.

Our Action Plan

Code	Sub-Theme	Strategic Objective	Outcomes	KPI Readiness
S1	Damp and Mould Risk Mitigation	Deliver Safe, Affordable, and High-Quality Homes for Member Tenants	Manage and mitigate indoor air quality risks, particularly damp and mould, across Co-operative Housing Ireland's housing stock by identifying at-risk properties through surveys and monitoring, addressing confirmed cases through technical remediation and Member Tenant engagement.	Report now
S2	Affordability and Accessibility of Homes		Ensure Co-operative Housing Ireland homes remain affordable and accessible by aligning rent-setting and allocations with local authority differential rent structures and social housing need.	Report now
S3	Security of Tenure		Ensure Member Tenants have long-term stability and clarity on their right to remain in Co-operative Housing Ireland homes through transparent tenancy policies and low turnover rates.	Report now
S4	Housing Risk Management		Ensure all Co-operative Housing Ireland-managed homes are safe and compliant through regular safety risk assessments (covering gas, fire, electrical, asbestos, legionella, etc.), by maintaining a centralised system to track and monitor compliance activities, and provide transparent compliance reports to the Board and relevant subcommittees.	Report now
S5	Member Tenants Safety and Anti-Social Behaviour (ASB) Management		Promote safe, respectful, and inclusive communities by preventing and responding effectively to anti-social behaviour through clear policies, training, and responsive management.	Report now
S6	Accessible Design Standards		Identify homes requiring accessibility improvements and establish and achieve targets for accessible housing delivery aligned with demographic trends and waiting list data.	Build readiness

Report Now

Code	Sub-theme	KPIs	Report in
S1	Damp and Mould Risk Mitigation	Maintain the number of confirmed damp and mould cases below 5% of total stock per annum.	2026
		Ensure no more than 25% of damp and mould cases recur after initial resolution.	

S1 Damp and Mould Risk Mitigation

As part of our materiality survey analysis, we identified damp and mould as a high-priority among our stakeholders, most notably our Member Tenants. Co-operative Housing Ireland has taken steps to strengthen early identification, reporting, and inspection processes including:

- Maintaining a dedicated reporting pathway for damp and mould issues through the repairs and maintenance team.
- Implementing structured inspections and root-cause analysis to ensure issues are not only treated but fully resolved.
- Following best-practice guidelines, ensuring all cases are fully logged, risk assessed, and tracked to completion.

Over the coming months, our goal is to expand proactive inspections of higher-risk homes based on age, ventilation, and historic issues, and integrate damp and mould risk scoring into the new asset management system. We will also develop additional Member Tenant awareness materials on ventilation, heating use, and early identification of damp and mould. Mitigating this risk requires a cohesive and proactive approach and we will proactively monitor, resolve, and engage with our Member Tenants on a regular basis to ensure our KPIs are achieved.



Code	Sub-theme	KPIs	Report in
S2	Affordability and Accessibility of Homes	Confirm compliance with local authority differential rent frameworks across all Co-operative Housing Ireland-managed homes.	2026
		Monitor % of allocations based on assessed need from local authority nominations.	
		Demonstrate that rents remain affordable within social housing thresholds.	



S2 Affordability and Accessibility of Homes

As a co-operative AHB, affordability is core to Co-operative Housing Ireland’s purpose. Co-operative Housing Ireland’s homes are allocated through local authority waiting lists, ensuring fair access for households in housing need, while rents remain aligned to differential rent models set by each local authority. To support this purpose, we are:

- Ensuring rents remain affordable by following differential rent frameworks and ensuring transparency in how rents are set.
- Monitoring local authority allocations to confirm that homes are provided to households with verified housing needs.
- Offering long-term, predictable rent structures that protect Member Tenant from volatility in the private market.

To monitor progress against this KPI, Co-operative Housing Ireland will continue annual affordability assessments to understand how Co-operative Housing Ireland rents compare with disposable household incomes and report on rent arrears trends as indicators of affordability stress.

Crofters Quarter - Denis’ New Home

When Denis Byrne received the keys to his new Co-operative Housing Ireland home, it marked far more than a routine move. It was a pivotal moment in Denis reclaiming his independence, health, and quality of life. Denis had been living in a fifth-floor apartment that had become increasingly difficult to manage while he was battling significant health challenges, including lung illness and long COVID. Even everyday tasks were growing unmanageable:

“If I ran out of something for dinner, or didn’t have milk for tea, I’d often go without because I couldn’t face the stairs.”

Moving into a ground-floor Co-operative Housing Ireland home transformed his daily experience almost immediately. The accessibility of the new apartment gave him renewed mobility and energy, prompting positive changes in his physical activity and wellbeing while also alleviating longstanding stresses from private renting:

“I’ve probably walked more in the last month than in the whole of last year...I don’t have to worry about rent increases or eviction anymore.”

Denis’ experience demonstrates the impact of Co-operative Housing Ireland’s work across several social sub-themes, showing how secure, affordable housing can transform wellbeing. The stability and predictability of his tenancy illustrates the value of strong security of tenure. The improved safety, comfort, and independence he describes highlight how high-quality housing and responsive allocation practices directly enhance the wellbeing of Member Tenants.



Code	Sub-theme	KPIs	Report in
S3	Security of Tenure	Keep annual tenant turnover below 5% across Co-operative Housing Ireland housing stock.	2026
		Publish plain-language tenancy agreements and make tenancy policies accessible to Member Tenants.	
		Maintain a comprehensive suite of tenancy policies and procedures, reviewed every three years or earlier.	

S3 Security of Tenure

Security of tenure is a defining feature of Co-operative Housing Ireland’s model. As a co-operative housing provider, Co-operative Housing Ireland offers stable, long-term homes where Member Tenants can put down roots and actively participate in shaping their communities. Ensuring that Member Tenants have clarity and confidence in their right to remain in their homes is central to Co-operative Housing Ireland’s social mission and a key measure of our impact. We will continue to strengthen security of tenure by:

- Maintaining a comprehensive suite of tenancy policies and procedures, reviewed on a regular cycle to ensure they remain up to date, transparent and aligned with best practice and regulatory requirements.
- Issuing clear, plain-language tenancy agreements to all new Member Tenants, providing clarity on rights, responsibilities and the long-term nature of Co-operative Housing Ireland tenancies.
- Supporting Member Tenants to sustain their homes through early intervention and tailored support, using established referral pathways and best-practice approaches to help prevent tenancy breakdown and promote long-term stability.



These actions reinforce Co-operative Housing Ireland’s commitment to providing safe, secure, and enduring homes that enable thriving, resilient communities.

Our Growing Contribution to Affordable Housing Delivery in Ireland

Over the past six years, Co-operative Housing Ireland has significantly expanded its delivery of affordable homes, growing from 371 affordable homes in 2019 to 454 in 2020, 592 in 2021, and 463 in 2022. This momentum accelerated with a record 849 affordable homes in 2023 and 604 in 2024, bringing Co-operative Housing Ireland’s total managed stock up to the year ending 2024 to 5,791 affordable homes. From 2019 - 2021 Co-operative Housing Ireland delivered 1,417 affordable homes in total, rising to 1,916 between 2022 and 2024, a 35% increase in affordable housing delivery.

This progressive increase demonstrates Co-operative Housing Ireland’s ability to scale delivery even during periods of economic uncertainty, including construction inflation, supply chain volatility, and increased regulatory demands. More importantly, it represents thousands of low-income households gaining access to secure, affordable, and high-quality homes, allocated through local authority waiting lists rather than market competition.

Code	Sub-theme	KPIs	Report in
S4	Housing Risk Management	Maintain an unweighted average compliance rating above 95% across all 27 tracked risk areas, ensuring zero overdue or missed safety checks in any compliance category.	2026
		Ensure full compliance with all additional risk management assessments (e.g. flood, legionella, asbestos)	

S4 Housing Risk Management

Ensuring homes are safe, compliant, and well maintained is central to our mission. Co-operative Housing Ireland continues to manage a comprehensive compliance framework covering fire safety, gas servicing, electrical checks, and statutory inspections. To support this Co-operative Housing Ireland has:

- Tracked 27 distinct areas of housing safety and statutory compliance, including fire alarms, gas and electrical checks.
- Ensured all compliance inspections are up to date and recorded through Co-operative Housing Ireland’s compliance systems.
- Maintained oversight through internal governance and reporting to Executive Management Team and Board committees.

To ensure that Co-operative Housing Ireland achieves this goal, we will expand our digital compliance tracking capability to enable more real-time monitoring across all schemes through integration with Co-operative Housing Ireland’s asset management system.



Code	Sub-theme	KPIs	Report in
S5	Member Tenant Safety and Anti-Social Behaviour (ASB) Management	Ensure that 100% of Member Tenants have access to at least one form of ASB reporting and feedback systems remain operational and accessible.	2026
		Ensure that 100% of relevant staff are trained in conflict de-escalation, trauma-informed care, and case management.	
		Meet or exceed annual targets for ASB case resolution rates and Member Tenant satisfaction with how cases are handled and resolved.	

S5

Member Tenant Safety and Anti-Social Behaviour Management

Member Tenant wellbeing, safety, and community cohesion are core to Co-operative Housing Ireland's co-operative values. Through our Housing Services and Community Engagement teams, Co-operative Housing Ireland takes a prevention-led and trauma-informed approach to resolving anti-social behaviour (ASB), safeguarding individuals, and maintaining safe communities. To support this, Co-operative Housing Ireland has:

- Implemented a Board-approved ASB policy and response protocol.
- Offered multiple ways for Member Tenants to report ASB concerns, including phone, email, and local engagement staff.
- Provided conflict resolution and trauma-informed practice training for frontline staff.



Our goal is to make further progress in this area by expanding community-based supports and mediation in schemes with recurring anti-social behaviour issues and maintain effective feedback mechanisms so Member Tenants can assess how successfully cases have been handled.

Build Readiness

S6

Accessible Design Standards

Co-operative Housing Ireland recognises the changing needs of Ireland's population and the growing demand for accessible and adaptable homes. While many new schemes already meet modern universal design principles, Co-operative Housing Ireland will develop a more structured approach to accessibility within its existing stock. We are currently responding to accessibility modification requests through planned and reactive maintenance while incorporating universal design standards into new-build schemes delivered with local authorities and developers. Our goal over the coming years is to identify and quantify accessibility requirements across our existing stock and develop targets for accessible housing delivery aligned with demographic trends and local authority waiting list profiles. Our progress in this area will be measured by the % of homes retrofitted to meet universal design principles and the number of units we adapt to specific Member Tenant needs.

Strengthening Service Delivery Through Co-operative Housing Ireland's New Specialist Housing Structure

We introduced a new specialist service delivery model within the Housing Services and Community Engagement Division to strengthen organisational capability, enhance the Member Tenant experience, and ensure Co-operative Housing Ireland's services continue to respond to the needs of our communities.

Under the new structure, three specialist teams now lead core areas of housing management. The Neighbourhood Team provides tenancy and estate management and acts as Member Tenants first point of contact, ensuring clearer communication and more responsive local support. The Income and Financial Inclusion Team combines rent and arrears management with a broader focus on financial wellbeing, helping Member Tenants navigate money-related challenges. The Safer Neighbourhoods Team offers dedicated support to those experiencing anti-social behaviour or domestic abuse, emphasising early intervention, prevention and safety. This model will help support stronger neighbourhoods, more effective housing management, and better outcomes for our Member Tenants, directly reinforcing our sustainability pillar of providing safe, affordable and secure homes.

Pillar 3 Social

Empowering Our People and Communities

This action plan sets out how Co-operative Housing Ireland will strengthen member and colleague voices, wellbeing, inclusion, and community life across its housing portfolio. The sub-themes in this pillar reflect Co-operative Housing Ireland's co-operative values and its commitment to fostering meaningful participation, promoting wellbeing, and supporting vibrant, connected neighbourhoods. Several areas, particularly Member Tenant engagement and gender and pay equity, are designated as "report now", reflecting established processes for gathering Member Tenant feedback, statutory reporting, and transparent governance. Other sub-themes, including Member Tenant health and development, community building, digital inclusion, equality and diversity, and staff wellbeing, are marked as "build readiness", recognising the need to strengthen data, partnerships, and programme frameworks before full KPI reporting can begin. These areas represent emerging opportunities to deepen Co-operative Housing Ireland's social impact and enhance member experience.



Our Action Plan

Code	Sub-Theme	Strategic Objective	Outcomes	KPI Readiness
S7	Member Tenant Engagement and Inclusion in Decision-Making	Empower Member Tenants and Strengthen Co-operative Communities	Strengthen member voice and participation in Co-operative Housing Ireland's governance and decision-making processes through transparent engagement and formal representation.	Report now
S8	Tenants' Health, Development, and Learning		Support Member Tenant wellbeing through personal development opportunities, and lifelong learning initiatives that enhance quality of life and social inclusion.	Build readiness
S9	Community Building		Develop more vibrant, inclusive, and connected communities through investment in shared spaces and programmes that strengthen social cohesion and local engagement.	Build readiness
S10	Digital Inclusion		Improve access to digital literacy supports, enabling better participation in education, services, and community life for all Member Tenants.	Build readiness
S11	Gender and Pay Equity	Build Organisational Capacity, Digital Capability, and ESG Literacy	Ensure equal pay for equal work, transparent reporting, and fair employment practices through annual gender pay gap analysis, equity audits, and compliance with the Living Wage.	Report now
S12	Equality, Diversity, and Inclusion		Achieve a diverse and inclusive workplace and governance structure through fairer recruitment processes, diversity training, and Member Tenant participation in advisory and decision-making forums.	Build readiness
S13	Employee Wellbeing and Development		Enhance the provision of structured training, wellbeing supports, and professional development pathways for all of our staff members, improving engagement, retention, and organisational resilience.	Build readiness

Report Now

Code	Sub-theme	KPIs	Report in
S7	Member Tenant Engagement and Inclusion in Decision-Making	Track % of Board members elected by Member Tenants to reflect co-operative representation and maintain or increase that % year-on-year.	2026
		Ensure that an annual Member Tenant Voice Report is published and presented to the Board and HSCE Committee.	
		Describe the actions taken in response to Member Tenant feedback and how it is communicated to Member Tenants.	

S7 Member Tenant Engagement and Inclusion in Decision-Making

We believe that Member Tenants are an integral part of everything we do at Co-operative Housing Ireland. To support this, Co-operative Housing Ireland operates through a co-operative governance model, with clear mechanisms in place to include Member Tenant participation in decision-making processes. Co-operative Housing Ireland also offers diverse Member Tenant engagement opportunities including Member Tenants Meetings, estate consultations, Member Tenant surveys, and regular communication via Housing Officers and Community Engagement teams. We want to further enhance this by:

- Publishing an annual Member Tenant Voice Report consolidating all feedback and demonstrating “You Said, We Did” actions.
- Strengthening Member Tenant participation structures, including representation mechanisms linked to co-operative governance.
- Expanding engagement channels through digital platforms and accessible formats.
- Improving documentation of engagement outcomes to ensure transparency and accountability.

Co-operative Housing Ireland will ensure a consistent feedback loop where Member Tenant input is acknowledged, responded to and visibly acted upon, through the Community Engagement Team and Communications. This will be supported by coordinated communications and community engagement approaches to ensure Member Tenant feedback, outcomes, and actions are clearly and



consistently communicated across all schemes. All communications will follow accessibility and plain-language principles to ensure inclusivity for all Member Tenants.

Together, these commitments will ensure that Member Tenant voices remain central to Co-operative Housing Ireland’s decisions, strengthening trust, transparency, and the co-operative values that underpin our homes and communities.

Code	Sub-theme	KPIs	Report in
S11	Gender and Pay Equity	Gender Pay Gap Report completed and published annually and annual pay equity audit completed, with actions identified to address disparities.	2026
		Maintain 100% compliance with Living Wage Employer standards and publicly report through our ESG annual report.	

S11 Gender and Pay Equity

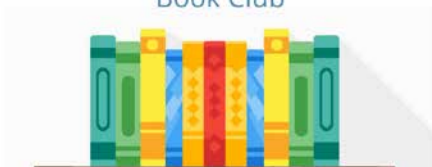
Co-operative Housing Ireland maintains HR, recruitment and pay policies that are designed to ensure fair and transparent treatment of staff. The organisation strives to comply with national Gender Pay Gap reporting requirements and monitors gender representation across its workforce. To further improve on this sub-theme, Co-operative Housing Ireland will:

- Conduct mandatory annual Gender Pay Gap reporting, publishing results in ESG and statutory disclosures each year.
- Carry out annual internal pay equity audits to ensure roles with similar responsibilities receive equitable pay.
- Review recruitment, progression, and promotion processes to ensure gender-balanced pipelines and equal access to opportunities.
- Continue to uphold 100% compliance with Living Wage commitments and verify that pay transparency is embedded across the organisation.

These actions will help Co-operative Housing Ireland strengthen fairness, transparency, and equal opportunity across its workforce, reinforcing an organisational culture where all staff can thrive.



Co-operative Housing Ireland Book Club



Supporting Member Tenant Opportunity Through the Co-operative Housing Ireland Scholarship Programme

Launched in 2024, the Co-operative Housing Ireland Scholarship reflects Co-operative Housing Ireland’s commitment to empowering Member Tenants through education and reducing structural barriers to opportunity. Recognising the financial pressures of starting college, Co-operative Housing Ireland introduced a €5,000 annual scholarship to support Member Tenants pursuing third-level education. The programme helps ease financial stress so students can focus on their studies and long-term goals, particularly supporting those who may otherwise face barriers to accessing or completing higher education.

Building Confidence and Connection Through Co-operative Housing Ireland’s Online Book Club

- Almas’s Story

When Almas returned to Ireland to live with her daughter and grandson, she faced both a new environment and the growing role of technology in everyday life. Having never used social media or Zoom, she was hesitant to join Co-operative Housing Ireland’s Online Book Club, until some encouragement from her daughter helped her take the leap. She found a warm, welcoming community that helped her rebuild confidence and enjoy meaningful social connection from home. Through the club, Almas explored a range of books, engaged in thoughtful discussions, and found comfort and belonging during a time of transition – showing how simple digital engagement can make a real difference in people’s lives.

Build Readiness

S8 Member Tenants' Health, Development, and Learning

Co-operative Housing Ireland aims to strengthen the supports available to Member Tenants by mapping existing support services and identifying any gaps in provision across health, personal development, and learning. We will establish partnerships with local service providers as well as piloting initiatives like wellbeing workshops and learning programmes. As Co-operative Housing Ireland develops a consistent approach across schemes, we can begin tracking participation and outcomes, to quantify the benefits to Member Tenants from these supports.



S9 Community Building

Co-operative Housing Ireland plans to strengthen its approach to community building and engagement by assessing the social infrastructure needs across its schemes and developing a strategy that supports inclusive, well-designed community spaces. We will work with Member Tenants and local partners to co-design improvements to shared areas such as gardens, play zones and communal rooms. Our goal is to continue documenting our community initiatives and neighbourhood improvements across our housing stock, demonstrating how community-led design and investment enhance social cohesion and local wellbeing.



S10 Digital Inclusion

As digital access becomes increasingly essential for education, employment, and daily life, Co-operative Housing Ireland aims to expand digital inclusion supports across its schemes. Over the coming years, we will explore initiatives such as digital literacy training, partnerships with libraries, and community tech hubs, ensuring our Member Tenants have equitable access to relevant supports. As these programmes grow, Co-operative Housing Ireland will begin measuring digital participation, access to devices, and improvements in digital confidence, supporting KPI expectations on digital equity and social inclusion.

S12 Equality, Diversity, and Inclusion

Co-operative Housing Ireland aims to embed equality, diversity, and inclusion more deeply across its governance structures, recruitment practices, and organisational culture. Over the coming years, Co-operative Housing Ireland will strengthen its approach by conducting regular diversity audits and developing inclusive recruitment processes and policies. To support this, we aim to establish and monitor diversity targets for board recruitment, with particular focus on Member Tenant, gender, and minority ethnic representation. Building readiness in this sub-theme will also require significant training for all hiring managers, board members, and the wider Co-operative Housing Ireland team. We will also continue to ensure that we get input from a diverse range of people within our governance processes.

S13 Employee Wellbeing and Development

Co-operative Housing Ireland aims to strengthen the wellbeing and development of its staff by formalising mental health supports, expanding access to Employee Assistance Programmes, and developing a structured annual training and development calendar tailored to different roles and career pathways. Over time, Co-operative Housing Ireland will improve how it tracks staff participation in training, CPD, and health and safety programmes, and will use regular staff feedback surveys to evaluate the effectiveness of these supports. Our aim is to begin reporting on the proportion of employees with access to our wellbeing programmes, completing mandatory health and safety training and receiving relevant qualifications or professional development, ensuring Co-operative Housing Ireland fosters a healthy, skilled, and supported workforce.

Advancing Equality, Diversity, and Inclusion

Co-operative Housing Ireland has made strong progress in embedding Equality, Diversity, and Inclusion (EDI) across its governance, workforce and services. In 2024, Co-operative Housing Ireland began working toward the Investors in Diversity (IiD) Bronze Award, aligned with the FREDIE principles – Fairness, Respect, Equality, Diversity, Inclusion, and Engagement.

This accreditation provides a structured framework to strengthen staff engagement, enhance governance oversight, and embed consistent EDI practices across the organisation. As Co-operative Housing Ireland moves through the IiD process, it is laying the foundations for a more inclusive culture that reflects the communities it serves.

Finding Belonging and Community in Tuam

– Brigid’s Story

When Brigid Walsh moved into her Co-operative Housing Ireland home in Tuam, she quickly felt she had finally found where she belonged. After years of moving across the UK and Ireland, she describes Tuam as “the perfect place to live”, praising the warm people and strong sense of community.

Her ground-floor home supports her mobility needs, but just as important are the relationships she has built – like her neighbour who drops in for a chat and is always welcome for coffee. Sharing photos of her new home with her best friend of 40 years, Brigid said she had “finally found somewhere I really belong”. The stability, independence, and connection she now feels reflect Co-operative Housing Ireland’s co-operative approach, creating homes where people can put down roots and thrive.



Pillar 4 Governance

Upholding Integrity, Accountability, and Good Governance

This pillar outlines how Co-operative Housing Ireland will strengthen governance structures, ethical standards, and data-driven systems that underpin transparent, accountable service delivery. The sub-themes reflect the organisation's commitment to embedding ESG oversight, ensuring legal compliance, safeguarding data, and improving reporting quality across operations. Areas such as ethical business conduct and data protection are designated as "report now", providing a strong basis for regular monitoring with existing systems in place. Other sub-themes; board oversight of ESG, transparency and disclosure, legal and sector alignment, data quality and assurance, and materiality alignment are marked as "build readiness", requiring further system development, clearer processes, and enhanced stakeholder engagement before formal reporting.



Our Action Plan

Code	Sub-Theme	Strategic Objective	Outcomes	KPI Readiness
G1	Ethical Business Conduct	Embed Robust Governance, Compliance, and Ethical Practice	Ensure that ethical business conduct is embedded into Co-operative Housing Ireland's practices through policies, procedures, and regular training, and uphold strong anti-fraud, anti-bribery, whistleblowing and procurement standards.	Report now
G2	Board Oversight of ESG		Achieve full integration of ESG within Co-operative Housing Ireland's governance structure, with dedicated board oversight, defined accountability, and regular reporting on ESG performance and strategic progress.	Build readiness
G3	Data Quality and Assurance		Improve our centralised ESG data management platform and begin collecting required data for calculating Scope 1, 2 and 3 carbon emissions and updating annually.	Build readiness
G4	Right to Privacy and Data Protection		Meet our GDPR requirements including the responsible use of Member Tenant, employee, and third-party data.	Report now
G5	Transparency and ESG Disclosure		Publicly disclose on our ESG performance through annual reporting and dedicated web content, providing transparent, comparable, and consistent information to stakeholders.	Build readiness
G6	Alignment with Legal and Sector Frameworks	Enable Measurable, Transparent, and Continuous ESG Improvement	Ensure that our ESG reporting complies with and/or aligns with the Climate Action Plan, UN SDGs, AHBRA guidance, voluntary reporting frameworks such as the UK SRS for Social Housing, the Energy Performance of Buildings Directive, recast and all other required frameworks.	Build readiness
G7	Materiality and Stakeholder Alignment		Regularly review and update our ESG strategy through ongoing stakeholder engagement and materiality reviews, ensuring Co-operative Housing Ireland's strategy reflects the most relevant environmental, social, and governance issues and evolving statutory requirements.	Report now

Report Now

Code	Sub-theme	KPIs	Report in
G1	Ethical Business Conduct	100% of staff and Board members to complete ethics and whistleblowing training by 2026, maintained annually thereafter.	2026
		Target zero adverse business conduct regulatory findings, breaches, or enforcement actions annually.	
		All supplier and service contracts to include anti-corruption and Modern Slavery clauses by 2026.	
		Maintain a functional whistleblowing system with quarterly internal and annual Board reporting.	

G1 Ethical Business Conduct

Co-operative Housing Ireland operates under a comprehensive Code of Conduct that sets expectations for ethical behaviour, procurement integrity, and responsible decision-making across the organisation. Co-operative Housing Ireland maintains established internal controls, including financial oversight, audit processes, and governance procedures aligned with Approved Housing Bodies Regulatory Authority standards. Going forward we aim to:

- Strengthen annual compliance declarations across all governance levels, ensuring consistent adherence to Co-operative Housing Ireland’s ethical standards.
- Increase visibility of Co-operative Housing Ireland’s ethical commitments by publishing summaries of key policies and staff training on anti-corruption, procurement transparency and responsible conduct.
- Enhance monitoring of ethics-related risks by integrating them into organisational risk registers and internal audit work programmes.



Together, these steps will reinforce a culture of ethical, transparent, and accountable governance across Co-operative Housing Ireland.

Code	Sub-theme	KPIs	Report in
G4	Right to Privacy and Data Protection	Maintain internal breach reporting through CalQRisk and conduct independent audits every five years.	2026
		Aim for zero adverse data protection regulatory findings, breaches, or enforcement actions annually.	
		Ensure 100% of staff are offered General Data Protection Regulation (GDPR) training annually, with 95% completion by staff and Board members.	
		Qualitatively demonstrate GDPR-compliant systems and effective breach response procedures.	



G4: Right to Privacy and Data Protection

Co-operative Housing Ireland is committed to meeting its obligations under the General Data Protection Regulation (GDPR), including the responsible use of tenant, employee, and third-party data.

Co-operative Housing Ireland demonstrates this compliance to the Regulator by completion of the Regulator’s Governance Code Compliance checklist. This is reviewed and approved by the Board on an annual basis. Co-operative Housing Ireland also maintains a Data Protection Policy, and has processes for managing subject access requests, consent, data minimisation, and secure data storage. Staff receive guidance on handling personal data appropriately, and Co-operative Housing Ireland maintains systems for recording data breaches and safeguarding information. Going forward, we will continue to support sub-theme G4 by:

- Strengthening staff training on data handling, security, and privacy.
- Reviewing data retention, storage, and processing to maintain compliance.
- Developing clearer internal reporting for data breaches and near-misses.

Demonstrating Corporate Governance

Co-operative Housing Ireland’s governance model is rooted in its co-operative identity, combining democratic Member Tenant representation with professional expertise to ensure balanced, accountable decision-making. As a Top 7 AHB, charity, and not-for-profit, Co-operative Housing Ireland operates with a 12-member voluntary Board made up of both Member Tenant-elected representatives, chosen through local co-operative structures, and externally recruited members appointed through open competitions. This blend ensures that lived experience and technical expertise shape organisational strategy in equal measure.

The Board’s voluntary, unpaid nature reflects Co-operative Housing Ireland’s strong social purpose, while its composition demonstrates a commitment to diversity, including notable female representation and members from varied backgrounds and skillsets. Board operations are underpinned by a strong ethical framework: conflicts of interest are transparently managed, declarations are required at each meeting, and a detailed Code of Conduct governs behaviour. Regular independent Board evaluations, mandatory governance training, and a structured committee system further reinforce accountability. This approach exemplifies how Co-operative Housing Ireland embeds integrity and democratic oversight at the highest level of organisational leadership.

Build Readiness

G2 Board Oversight of ESG

Co-operative Housing Ireland intends to build on the strong ESG leadership already demonstrated by its Board, who were fully engaged throughout the development of this strategy and will be informed regularly on progress against our Report Now KPIs. To ensure progress, reviews of ESG metrics will become part of routine Board reporting, risk management, and organisational planning, ensuring our Member Tenants have clear data, progress updates, and risk insights. Internal communications will support staff awareness, engagement and understanding of ESG priorities and responsibilities across the organisation.

G3 Data Quality and Assurance

Ensuring reliable and consistent ESG data is a key priority for Co-operative Housing Ireland over the coming years. We aim to strengthen our ESG data systems by completing a gap analysis, introducing a centralised data management platform, and formalising a data governance policy with clear roles and quality standards. Over time, Co-operative Housing Ireland will begin collecting independently verified Scope 1, 2 and Scope 3 emissions data. These improvements, supported by a structured reporting calendar and stronger data integrity controls, will help ensure accurate, reliable ESG reporting, including total carbon footprint in tonnes of carbon dioxide equivalent (tCO₂e).



G5 Transparency and ESG Disclosure

Co-operative Housing Ireland plans to enhance the transparency of its ESG reporting by developing a dedicated ESG section on our website, improving our internal reporting templates, and publishing an annual ESG update report. We have developed our initial strategy around recognised standards such as the UK Sustainability Reporting Standard for Social Housing and UN SDGs. To ensure transparency, we aim to link our annual ESG updates back to our Report Now KPIs and also summarise our progress against our Build Readiness sub-themes. This will ensure Co-operative Housing Ireland remains accountable and progress against our initial strategy is clear to all stakeholders. The Communications function will play a central role in translating ESG performance into clear, accessible reporting and ensuring consistent messaging across all stakeholder channels.



G6 Alignment with Legal and Sector Frameworks

To ensure our ESG strategy remains aligned with external expectations, Co-operative Housing Ireland will continue participating in sector working groups and maintain an up-to-date framework alignment matrix that reflects emerging regulatory and reporting requirements. As sustainability and ESG standards evolve rapidly, our strategy will remain flexible and subject to refinement as new guidance and obligations arise such as new sector guidance, Irish mandates, or EU laws. We will demonstrate senior-level accountability for compliance and monitor the proportion of ESG indicators aligned with national and international frameworks, ensuring the organisation stays proactive and well-positioned.

G7 **Materiality and Stakeholder Alignment**

Co-operative Housing Ireland will continue strengthening its materiality approach by regularly updating our materiality matrix and adopting a structured stakeholder engagement strategy and ensuring that feedback from Member Tenants, staff, partners, and regulators directly informs future ESG priorities and potential refinements to our ESG strategy. In our annual ESG updates, we will report on how stakeholder insights have shaped our strategic decisions, helping ensure the ESG strategy remains relevant, evidence-based, and responsive to emerging needs.



Strengthening Governance Through Training, Transparency, and Robust Oversight

In recent years, Co-operative Housing Ireland has made a sustained investment in strengthening its governance capability, with a clear focus on transparency, ethical leadership, and continuous improvement. This includes embedding systems and practices that support effective oversight and informed decision-making at Board level.

All Board members complete a formal induction programme and undertake mandatory governance training delivered in partnership with sector experts such as The Wheel, Ireland's national association of community and voluntary organisations. Training covers key areas including finance, risk, leadership, and regulatory requirements, with attendance monitored and successful completion required as part of the re-election process.

Co-operative Housing Ireland also carries out independent Board evaluations twice per year. These include confidential interviews, observation of Board meetings, and tailored feedback for individual members. The process helps identify development needs, strengthen leadership culture, and ensure governance practices continue to evolve in line with regulatory expectations.

This is supported by a robust committee structure overseeing finance, audit, housing services, asset management, and development. Clear conflict-of-interest procedures, adherence to AHBRA and Charities Regulator standards, and transparent governance reporting in Co-operative Housing Ireland's annual reports further demonstrate the organisation's commitment to accountability and good governance.

Appendix 1 - Our ESG Action Plan

Report Now

PILLAR 1

Environmental: Advancing Environmental Responsibility and Climate Action

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	Report in
E1	Building Renovation and Retrofit	Improve the energy performance across the entire Co-operative Housing Ireland housing stock by prioritising the worst-performing homes.	All Co-operative Housing Ireland managed homes to be retrofitted to meet BER B2 or above by 2035.	Director of Asset Management and Property Services	7, 11, 13	2026
			Achieve on average 110 retrofits per year across the 10-year plan to 2035.			
			All Co-operative Housing Ireland-managed homes retrofitted to BER A2 (NZEB) or above by 2050.			

PILLAR 2

Social: Providing Safe, Affordable, and Secure Homes

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	Report in
S1	Damp and Mould Risk Mitigation	Manage and mitigate indoor air quality risks, particularly damp and mould, across Co-operative Housing Ireland's housing stock by identifying at-risk properties through surveys and monitoring, addressing confirmed cases.	Maintain the number of confirmed damp and mould cases below 5% of total stock.	Director of Asset Management and Property Services	3, 11	2026
			Ensure no more than 25% of damp and mould cases recur after initial resolution.			
			Development and distribution of Member Tenant awareness materials and early reporting guidance.	Communications Team and Housing Services and Community Engagement		

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	Report in
S2	Affordability and Accessibility of Homes	Ensure Co-operative Housing Ireland homes remain affordable and accessible by aligning rent-setting and allocations with local authority differential rent structures and social housing need.	Confirm compliance with local authority differential rent frameworks across all Co-operative Housing Ireland-managed homes.	Director of Housing Services and Community Engagement	1, 10, 11	2026
			Monitor % of allocations based on assessed need from local authority nominations.			
			Communications Team: Clear communication of rent setting, affordability supports and transparency messaging.			
S3	Security of Tenure	Ensure Member Tenants have long-term stability and clarity on their right to remain in Co-operative Housing Ireland homes through transparent tenancy policies and low turnover rates.	Maintain a comprehensive suite of tenancy policies and procedures, reviewed every three years or earlier if required by regulation.	Director of Housing Services and Community Engagement.	1, 11	2026
			Keep annual Member Tenant turnover below 5% across Co-operative Housing Ireland housing stock.			
			Publish plain-language tenancy agreements and make tenancy policies accessible to Member Tenants.			
S4	Housing Risk Management	Ensure all Co-operative Housing Ireland-managed homes are safe and compliant through regular safety risk assessments (covering gas, fire, electrical, asbestos, legionella, etc.), by maintaining a centralised system to track and monitor compliance activities, and provide transparent compliance reports to the Board and relevant sub-committees.	Maintain an unweighted average compliance rating above 95% across all 27 tracked risk areas, ensuring zero overdue or missed safety checks in any compliance category.	Director of Asset Management and Property Services	3, 11	2026
			Safety Assurance and Statutory Checks: Achieve 95% completion of all required statutory safety inspections and servicing for: <ul style="list-style-type: none"> Gas safety checks (all homes). Electrical safety checks (PIRs). Fire risk assessments. Fire alarms, emergency lighting, and lift servicing. 			
			Specialist and Environmental Risk Management: Ensure full compliance with all additional risk management assessments, including: <ul style="list-style-type: none"> Asbestos management surveys/re-inspections. Legionella risk assessments (communal water systems). Passenger lift safety checks (apartment blocks). Communications Team: Communication of safety guidance, compliance updates and Member Tenant awareness messaging.			

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	Report in
S5	Member Tenant Safety and Anti-Social Behaviour Management	Promote safe, respectful, and inclusive communities by preventing and responding effectively to anti-social behaviour through clear policies, training, and responsive management.	Ensure that 100% of Member Tenants have access to at least one form of ASB reporting and feedback systems remain operational and accessible.	Director of Housing Services and Community Engagement	3, 16	2026
			Ensure that 100% of relevant staff trained in conflict de-escalation, trauma-informed care, and case management.			
			Communications Team and Housing Services and Community Engagement: Promotion of reporting channels, awareness campaigns and Member Tenant feedback mechanisms.			

PILLAR 3

Social: Empowering People and Communities

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	Report in
S7	Member Tenant Engagement and Inclusion in Decision-Making	Strengthen tenant voice and participation in Co-operative Housing Ireland's governance and decision-making processes through transparent engagement and formal representation.	Annual Member Tenant Voice Report published and presented to the Board and HSCE Committee.	Communications Team and Housing Services and Community Engagement: Delivery of Member Tenant Voice reporting, "You Said, We Did" campaigns, and ongoing Member Tenant communications.	11, 16	2026
			Document actions taken in response to Member Tenant feedback and communicated to Member Tenants.			
			Recognition of Co-operative Housing Ireland's co-operative governance model, including Member Tenant participation in decision-making structures by tracking the % of Board members elected by Member Tenants and maintain/increase each year.			
S11	Gender and Pay Equity	Ensure equal pay for equal work, transparent reporting, and fair employment practices through annual gender pay gap analysis, equity audits, and compliance with the Living Wage.	Publish our Gender Pay Gap Report annually including an annual pay equity audit, with actions identified to address any disparities.	Communications Team: Internal and external communications of gender pay reporting and equity initiatives.	5, 8, 10	2026
			100% compliance maintained with Living Wage Employer standards.			

PILLAR 4**Governance: Upholding Integrity, Accountability, and Good Governance**

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	Report in
G1	Ethical Business Conduct	Ensure that ethical business conduct is embedded into Co-operative Housing Ireland's practices through policies, procedures, and regular training, and uphold strong anti-fraud, anti-bribery whistleblowing, and procurement standards.	100% of staff and Board members to complete ethics and whistleblowing training by 2026, maintained annually thereafter.	Communications Team: Internal communications supporting ethics awareness, training, promotion, and policy visibility	16	2026
			Target zero adverse regulatory findings, breaches, or enforcement actions annually.			
			All supplier and service contracts to include anti-corruption and Modern Slavery clauses by 2026.			
G4	Right to Privacy and Data Protection	Meet our GDPR requirements including the responsible use of Member Tenant, employee, and third-party data.	Aim for zero and maintain zero data breaches or adverse regulatory findings.	Director of Corporate Services	16	2026
			Maintain and improve internal breach reporting through CalQRisk and conduct independent audits every five years.			
			Ensure 100% of staff are offered GDPR training annually, with 95% completion by staff and Board members.			

Build Readiness KPIs**PILLAR 1****Environmental: Advancing Environmental Responsibility and Climate Action**

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
E2	Operational Energy Efficiency of Co-operative Housing Ireland Housing Stock (Member Tenant-Occupied)	Improve the energy efficiency of Co-operative Housing Ireland managed properties, ensuring full alignment with the EPBD's Minimum Energy Performance Standards for residential properties.	Prioritise homes for energy efficiency improvements based on the following criteria: Properties with energy ratings below B2 Homes with the lowest current efficiency ratings Properties with the highest energy needs	Asset Management and Property Services	7, 13	2028	1
			Begin rollout of smart energy monitoring and metering to track real-time performance and guide interventions coinciding with sub-theme E8.			2029	2
			Delivery of Member Tenant energy awareness campaigns, behaviour change communications, and guidance materials aligned with retrofit and efficiency upgrades.	Communications Team and Housing Services and Community Engagement Team		2029	2
			Maximise access to national grants and retrofit funding to enable cost-effective upgrades across the existing stock	Finance Division		All Years	1

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
E3	Operational Energy Efficiency of Co-operative Housing Ireland Administrative Operations (Offices and Facilities)	Improve the energy efficiency of our own office spaces, branches and administrative facilities through audits and targeted improvement measures.	Carry out baseline energy audits across all offices, facilities, and company vehicles.	Asset Management and Property Services	7, 13	2028	1
			Develop a central office and fleet energy management plan to guide reduction measures and investment decisions.			2029	2
			Install smart meters and monitoring systems to track office energy consumption and fleet fuel/EV performance.			2030	3
			Implement priority energy-saving upgrades (LED lighting, controls, insulation, renewable electricity procurement).			2030	3
			Begin fleet transition planning, including hybrid/EV adoption and efficient-driving practices for staff.	Corporate Services		2029	2
			Internal communications to support staff awareness, behaviour change and engagement in energy reduction initiatives.	Communications Team		2030	3
E4	Renewable Energy Integration	Increase the % of energy supplied by solar PV, heat pumps, and other renewable energy sources to Co-operative Housing Ireland-managed homes.	Develop a Renewable Energy Strategy aligned with Co-operative Housing Ireland's Net Zero and electrification goals.	Asset Management and Property Services	7, 13	2028	1
			Identify high-potential homes and schemes suitable for solar PV and heat pump installation.			2029	2
			Access external funding supports (e.g., SEAI schemes, community energy grants) to enable delivery at scale.	Finance Division		All Years	1
			Begin tracking and reporting renewable energy generation, system performance, and emissions reductions.	Asset Management and Property Services		2030	3
			Member Tenant communications on renewable technologies, benefits, and usage guidance.	Communications Team and Housing Services and Community Engagement		2030	3

PILLAR 1**Environmental: Advancing Environmental Responsibility and Climate Action**

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
E5	Fuel Poverty Reduction	Help our Member Tenants afford adequate heating and energy services through targeted energy upgrades and local partnerships.	Identify and prioritise homes with poor energy performance and at-risk households for retrofit and upgrade in line with sub-themes E1 and E2.	Asset Management and Property Services	1, 7, 13	2028	1
			Embed energy-efficiency and fuel-poverty mapping into Co-operative Housing Ireland's asset management planning.			2029	2
			Strengthen partnerships with SEAI and government schemes to expand no-cost or low-cost upgrade pathways.	Housing Services and Community		All Years	1
			Monitor post-retrofit energy use, household savings, and Member Tenant satisfaction to measure affordability impact.	Finance Division		2030	3
			Provide Member Tenants with targeted energy advice and support, helping households reduce energy bills and access grants.			2029	2
			Targeted Member Tenant communications, support campaigns and partnership messaging to promote energy supports and advice.			Communications Team and Housing Services and Community Engagement	2030
			E6	Climate Resilience and Adaptation		Monitor climate change risks in all new and existing developments and introduce measures to address flood risk, overheating and natural hazards where necessary.	Begin screening homes and conducting climate risk assessment to map exposure to flooding, overheating, and extreme weather for high-risk developments.
Embed climate adaptation requirements in all new-build designs and major refurbishment projects.	New Business and Development	2029			2		
Member Tenant awareness and preparedness communications, particularly for higher-risk schemes.	Communications Team and Housing Services and Community Engagement	2030			3		

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Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
E7	Waste Management and Diversion from Landfill	Minimise the waste associated with Co-operative Housing Ireland's own operations, including our administrative offices and retrofit/maintenance work while also improving our Member Tenants' awareness of waste reduction strategies.	Establish a clear waste production baseline by gathering waste data from contractors, offices, and households across all major waste streams.	Asset Management and Property Services	11, 12	2029	2
			Roll out Member Tenant and staff waste-reduction education, including clearer bin labelling and local-authority partnerships.	Housing Services and Community Engagement		2029	2
			Delivery of waste reduction campaigns, Member Tenant education materials and behaviour change initiatives.	Communications Team and Housing Services and Community Engagement		2030	3
			Ensure all homes and offices have segregated waste options (mixed municipal waste, recycling, compostable) to support increased diversion.	Asset Management and Property Services		2030	3
			Require contractors to report construction waste, including volumes reused, recycled, or diverted from landfill.	Asset Management and Property Services		2028	1
E8	Smart Energy Controls	Improve the proportion of Co-operative Housing Ireland-managed homes equipped with smart meters and other energy monitoring technology.	Review the provision of energy metering and control systems across Co-operative Housing Ireland managed properties.	Asset Management and Property Services	7, 9, 13	2028	1
			Develop a phased rollout plan for smart meters, intelligent heating controls, and BMS, aligned with retrofit and new-build programmes in line with targets set out in sub-theme E1.	Asset Management and Property Services		2029	2
			Expand Member Tenant training and support so Member Tenants can use smart controls and real-time energy data effectively.	Housing Services and Community Engagement		2030	3
			Member Tenant training communications and guidance on use of smart technologies and energy monitoring systems.	Communications Team and Housing Services and Community Engagement		2030	3

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PILLAR 1

Environmental: Advancing Environmental Responsibility and Climate Action

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
E9	District Heating Readiness	Identify high-opportunity sites across the Co-operative Housing Ireland-managed portfolio for future district heat connections.	Map Co-operative Housing Ireland schemes against current and future district heating zones using national and local heat studies.	Asset Management and Property Services	7, 9, 13	2028	1
			Assess district heating feasibility for schemes located within or near designated opportunity areas.			2029	2
			Build partnerships with local authorities, utility providers, and heat network developers to explore future connection routes.	New Business and Development		2030	3
			Begin designating suitable new developments as “district heating ready” to future-proof Co-operative Housing Ireland’s portfolio.			2030	3
			Communications Team: Stakeholder and Member Tenant communications relating to future district heating opportunities and developments.				

PILLAR 2

Social: Providing Safe, Affordable, and Secure Homes

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
S6	Accessible Design Standards	Identify homes requiring accessibility improvements and establish and achieve targets for accessible housing delivery aligned with demographic trends and waiting list data.	Conduct an accessibility audit of existing housing stock to identify current gaps and future adaptation needs.	Asset Management and Property Services	10, 11	2028	1
			Develop targets for accessible and adaptable housing, informed by demographic trends and local authority waiting lists.	Asset Management and Property Services		2029	2
			Continue delivering planned and reactive accessibility modifications to support Member Tenants with mobility or sensory impairments.	Asset Management and Property Services		All Years	1
			Communications Team: Communication of available supports, adaptations and accessibility services to Member Tenants.				

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PILLAR 3**Social: Empowering People and Communities**

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
S8	Member Tenants' Health, Development, and Learning	Support Member Tenant wellbeing through access to personal development opportunities and lifelong learning initiatives that enhance quality of life and social inclusion.	Map existing wellbeing, learning, and personal development supports and identify gaps across schemes.	Communications Team and Housing Services and Community Engagement: Promotion of programmes, participation campaigns and awareness of supports.	3, 4	2028	1
			Build partnerships with education bodies, community organisations, and local service providers to expand Member Tenant access.			2029	2
			Pilot wellbeing workshops, skills programmes, and lifelong learning initiatives in targeted communities.			2029	2
			Begin tracking participation and reported outcomes to evidence impact and inform future service planning.			2030	3
S9	Community Building	Develop more vibrant, inclusive, and connected communities through investment in shared spaces and programmes that strengthen social cohesion and local engagement.	Conduct a baseline assessment of social infrastructure and community needs across Co-operative Housing Ireland schemes.	Housing Services and Community Engagement	3, 11	2028	1
			Co-design enhancements to shared areas (gardens, play zones, community rooms) with Member Tenants and local partners.	Asset Management and Property Services, Housing Services and Community Engagement		2029	2
			Communications Team and Housing Services and Community Engagement: Community storytelling, promotion of initiatives and Member Tenant engagement campaigns.	Corporate Services, Housing Services and Community Engagement		2029	2
			Document and share case studies of community-led neighbourhood improvements across Co-operative Housing Ireland-managed homes.	Housing Services and Community Engagement		2030	3

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PILLAR 3**Social: Empowering People and Communities**

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
S10	Digital Inclusion	Improve access to digital literacy supports, enabling better participation in education, services, and community life for all Member Tenants.	Conduct a baseline assessment of digital access, device availability, and digital skills across Co-operative Housing Ireland schemes.	Communications Team and Housing Services and Community Engagement: Promotion of digital supports, training initiatives and participation campaigns	4, 9, 10	2028	1
			Partner with libraries, training providers, and community tech hubs to deliver digital literacy programmes.			2029	2
			Pilot digital skills workshops and online supports for Member Tenants in areas with low digital access.			2029	2
			Begin tracking participation and confidence amongst Member Tenants to measure improvements in digital inclusion.			2030	3
S12	Equality, Diversity, and Inclusion	Achieve a diverse and inclusive workplace and governance structure through fairer recruitment processes, diversity training, and Member Tenant participation in advisory and decision-making forums.	Conduct regular diversity audits across staff, Board, and senior leadership to understand representation gaps.	People and Culture	5, 10	2028	1
			Establish and monitor diversity targets for Board recruitment, with a focus on Member Tenant, gender, and minority ethnic representation.	Corporate Services		2029	2
			Strengthen inclusive recruitment practices by embedding EDI principles in Co-operative Housing Ireland policies and governance frameworks.	Communications Team: Internal communications, awareness campaigns and inclusive messaging to support EDI initiatives.		2029	2
			Deliver unconscious bias and EDI training to our hiring managers, Board members, and staff.	2028		1	
			Internal communications, awareness campaigns, and inclusive messaging to support EDI initiatives.	Communications Team		2030	3
S13	Employee Wellbeing and Development	Enhance the provision of structured training, wellbeing supports, and professional development pathways for all of our staff members, improving engagement, retention, and organisational resilience.	Develop and implement an annual training and development process tailored to staff roles and career pathways.	People and Culture	3, 8	2028	1
			Communications Team: Internal engagement campaigns promoting wellbeing supports, training and development opportunities.			2029	2
			Conduct regular staff feedback surveys to evaluate the effectiveness of wellbeing and development supports.			2028	1
			Strengthen tracking of training, CPD and health and safety participation to identify gaps and opportunities.	Corporate Services, People and Culture		2030	3

PILLAR 4**Governance: Upholding Integrity, Accountability, and Good Governance Code**

Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
G2	Board Oversight of ESG	Achieve full integration of ESG within Co-operative Housing Ireland's governance structure, with dedicated board oversight, defined accountability, and regular reporting on ESG performance and strategic progress.	Formalise ESG as a standing agenda item at Board and subcommittee meetings.	Communications Team: Support development of ESG reporting materials and Board-level communications	16	2028	1
			Assign a designated ESG champion at Board or senior leadership level to oversee progress and risk management.	Risk and Compliance		2028	1
			Incorporate the ESG SWOT and risk matrix into strategic planning and Co-operative Housing Ireland's corporate risk register.	People and Culture, Risk and Compliance		2029	2
			Deliver tailored ESG training for Board members and senior leadership to strengthen governance capability.	Corporate Services, Risk and Compliance		2029	2
G3	Data Quality and Assurance	Improve our centralised ESG data management platform and begin collecting required data for calculating Scope 1, 2 and 3 carbon emissions and updating annually.	Begin collecting and verifying Scope 1, 2 and relevant Scope 3 emissions data, supported by third-party assurance.	Communications Team: Translation of ESG data into accessible reporting and stakeholder communications	16	2028	1
			Implement a centralised ESG data management platform to improve consistency and accessibility.	Corporate Services		2029	2
			Establish a structured ESG reporting calendar and strengthen data integrity controls for regular, reliable reporting.			2029	2
G5	Transparency and ESG Disclosure	Publicly disclose our ESG performance through annual reporting and dedicated web content, providing transparent, comparable, and consistent information to stakeholders.	Develop a dedicated ESG section on Co-operative Housing Ireland's website to share updates, metrics, and policies.	Communications Team: Lead development of ESG reporting outputs, website content, and stakeholder communications ensuring clarity, accessibility and consistency	16	2028	1
			Publish an annual ESG report and begin linking all ESG updates to Report Now KPIs and Build Readiness progress to ensure clear accountability.			2029	2

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Code	ESG Sub-Theme	Outcome	Proposed Next Steps	Led by	UN SDG	*Report by	Wave
G6	Alignment with Legal and Sector Frameworks	Ensure our ESG reporting complies and/or aligns with the Climate Action Plan, UN SDGs, AHBRA guidance, voluntary reporting frameworks such as the UK SRS for Social Housing, the Energy Performance of Buildings Directive recast and other relevant legislation.	Maintain an up-to-date framework alignment matrix mapping Co-operative Housing Ireland's ESG actions to national policy, SDGs, UK SRS for Social Housing, and emerging EU requirements.	Communications Team: Support communication of ESG alignment, compliance positioning and external messaging	16	2028	1
			Participate in sector working groups and forums to stay informed of evolving ESG regulations and housing-sector expectations.			2028	1
G7	Materiality and Stakeholder Alignment	Regularly review and update our ESG strategy through ongoing stakeholder engagement and materiality reviews, ensuring Co-operative Housing Ireland's strategy reflects the most relevant environmental, social, and governance issues and evolving statutory requirements.	Adopt a structured stakeholder engagement strategy to inform ongoing materiality reviews.	Corporate Services, Housing Services and Community Engagement	16	2028	1
			Update the materiality matrix annually, reflecting emerging issues raised by Member Tenants, staff, partners and regulators.	Communications Team and Housing Services and Community Engagement: Delivery of stakeholder communications, consultation processes and feedback reporting		2029	2
			Report annually on how stakeholder feedback has shaped ESG priorities, actions and KPIs.			2029	2

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