



# ELVES

DRIVING CAR RECYCLING FORWARD

## ANNUAL REPORT 2023



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**Authors:** ELVES, 2024

**Acronyms and abbreviations:**

ATF	Authorised Treatment Facility
CoD	Certificate of Destruction
DECC	Department of Environment, Climate, and Communications
DoT	Department of Transport
EC	European Commission
ELV	End-of-Life Vehicle
ELVES	ELV Environmental Services CLG
EPA	Environmental Protection Agency
EU	European Union
EV	Electric Vehicle
F-Gas	Fluorinated Greenhouse gas
IMI	Institute of the Motor Industry
MAC	Mobile Air Conditioning
PRO	Producer Responsibility Organisation
PST	Post Shredder Technology
WERLA	Waste Enforcement Regional Lead Authority
WERLA	Waste Enforcement Regional Lead Authority

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# I. CHAIR'S FOREWORD

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2023 has been a forward-looking year for ELVES! Our focus was not only on achieving our required targets, both the board and senior management team were strongly focused on the significant future regulatory changes forthcoming. Specifically, in July 2023, the European Commission presented a proposal for a new regulation addressing the life cycle sustainability of vehicles, aimed at improving both their design and end-of-life management for a more resource-efficient sector.

The proposed new ELV Regulation, brings together the current ELV Directive and the 3R type-approval Directive on the reusability, recyclability and recoverability and aims to improve resource-efficiency by promoting circular practices. ELVES has been proactively liaising with representative industry bodies at national and EU level, in monitoring how the Regulation progresses and preparing for the new proposal.

On target! In 2023 ELVES will once again exceed the target of 85% reuse and recycling targets and 95% reuse, recycling and recovery targets based upon returns to date, that is no mean feat in a year where the EU trend relating to the volume of ELVs returned has declined. The target achievement has certainly been facilitated by the notable increase in membership of the ELVES Authorised Treatment Facility (ATF) Network.

Building upon a significant amount of work already undertaken by ELVES on End-of Life Electric Vehicles, the Electric ELVES programme continued throughout the year, and supported all Irish Authorised Treatment Facilities in their take-back of electric vehicle batteries and training in electric vehicle dismantling. The Electric ELVES programme has been warmly welcomed by the ATF Network as it provides basic and advanced level training across the country. In total, Electric ELVES has delivered 1,400 hours of training to 250 participants, across 79 facilities, in 12 locations including training members of the emergency services – an important contribution in Ireland's transition to safe electric motoring.

In developing the Circular Economy for Ireland, ELVES CLG has a significant contribution to make. To progress circularity and further develop our knowledge on the potential for re-use and recycling of electric vehicles, ELVES carried out an R&D project, funded by the EPA's Green Enterprise programme 2023; ELVES Electric Loops Project investigated the potential for re-use and recycling of electric vehicles, through a combination of practical and desk-based research. Two electric vehicles were dismantled with their electric vehicle-specific parts listed for sale as 'second life' parts – this work is a first for Ireland, with more to come!

The future for ELVES is definitely exciting! We are currently preparing for a third period of approval as the national compliance scheme for End-of-Life Vehicles and the introduction of a new regulation, bringing with it the swift and significant change required to mitigate and adapt to the Climate Emergency which we all face, and ELVES will certainly play our part.

I would like to take the opportunity to thank the team and all our stakeholders; ELVES membership, the DECC, the EPA, the ATF network and processing companies, representative industry bodies and compliance schemes, without whose collaboration and support the swift and significant change required would not be achievable – Thank you!

## 2. ABOUT US

ELVES (ELV Environmental Services CLG) has been operating as the collective compliance scheme for the motor industry under the ELV Regulations since 2017. ELVES is a private not for profit company, funded by its members, professional importers of both new and used vehicles, which are:

M1	Vehicles designed and constructed for the carriage of passengers and comprising no more than eight seats in addition to the driver's seat e.g. cars, people carriers.
N1	Vehicles designed and constructed for the carriage of goods and having a maximum mass not exceeding 3,500 kg. e.g. light vans and trucks.

ELVES operations are approved by the Minister for the Environment, Climate, and Communications. ELVES activities focus on:

- **Providing information to the public about why, how, and where to scrap a car.**
- **Supporting our ATF Network (reuse and recycling).**
- **Supporting our reprocessors (recycling and recovery).**

A key focus for ELVES is ensuring that our national collection system, the ATF Network, achieves the minimum targets of 85% reuse and recycling and 95% overall when other recovery is included as set out in the ELV Regulations.

ELVES is led and overseen by a Board of non-executive directors, consisting of representatives from the motor sector and independents. Our Board collectively ensure delivery of the organisation's objectives, set strategic direction, and uphold best corporate governance.

Board, 2022 YE	Affiliation	Meeting Attendance
Alan Nolan (R)	Independent	4/5
Anja Köckritz (R)	Independent	5/5
Brian Cooke (A, R)	SIMI	4/5
Ciaran Kinahan (E)	MDL	4/5
Clodagh Walsh	Volvo (resigned 31/12/23)	2/5
Colin Griffin (A)	GMDL	5/5
Fiacra Quinn (executive)	ELVES	5/5
Ken Ward	Nissan	4/5
Irene Collins (A)	Independent	5/5
Karen Mahon (Chair, E)	Independent	5/5
Paul Murray	Toyota (resigned 19/05/23)	3/5

Committees: Audit (A), Remuneration & Succession (R), ESG (E)

The Board is open, responsive, and accountable to its users, beneficiaries, members, and others with an interest in its work. There are internal committees on nomination, remuneration, and auditing, not only to safeguard ELVES' activities and reputation, but also to recognise achievements. The company secretary is Maples Secretaries Ltd, the auditors are Clinton Higgins Ltd, and the solicitors are LK Shields Solicitors.

The AGM was held in September with the stakeholders in attendance, where representatives of vehicle manufacturers from across Europe are invited to attend. The event was also livestreamed for those unable to attend in person. Additional to this, regular communications about the work programme and key developments continued through group emails providing updates (6 in 2023) and one to one interaction by phone, email and zoom.

Throughout 2023, ELVES was in regular contact with ATFs in its Network, by email, by phone, and in person through site visits and compliance assistance. In 2023, ELVES continues its compliance assistance for ATFs in the Network. The all-Network email updates that were sent out covered a range of topics including annual reporting guidance and timeframes, MAC training and guidance, and recycling credits. The ATF Network received 19 group mails from ELVES throughout 2023 on a range of topics from MAC training places and Regulation updates to opportunities to become the host ATF for the Electric Loops project.

As a voluntary initiative of ELVES, the Electric ELVES programme is open to all ATFs in the country and as such letters and applications were sent by post to all ATFs regarding upcoming training and the supports provided by the programme.

## Funding and Expenditure

<b>Income:</b>	€1,960,225
• Importer fees:	€2,786,528
• Deferred income transferred:	(€826,303)
<b>Expenditure:</b>	€1,960,444
• 3rd party direct reuse, recycling & recovery:	56%
• Admin (Electric ELVES, ATF audits, & all overheads)	32%
• Advertising, marketing & PR:	11%
• 3rd party consultants (legal, auditor, bank):	1%
<b>Contingency Fund:</b>	€1,700,000

Membership is €20 per obligated vehicle imported in a calendar year.

## Cost Minimisation

ELVES is a small organisation and by its nature, costs are kept to a minimum, especially in relation to administration costs. In addition, the organisation continually keeps cost minimisation as a focus when delivering on its activities, seeking out the most cost-efficient way of delivering on a certain activity or core obligation. Examples would include process efficiencies such as once-off annual reporting by producers, rather than monthly. This said, ELVES is aware that its costs are likely to increase in the future, given the requirements of the incoming regulations and inflationary pressures on recycling costs. ELVES continues to monitor these costs to ensure best value for money, but also, more importantly, to ensure our continued ability to meet the reuse, recycling, and recovery targets.



## 3. STATISTICAL REPORT

### Supply

Supply of total vehicles	M1		N1		Total	
Year	2023	2022	2023	2022	2023	2022
New Imports	122,395	105,398	28,859	23,510	151,254	128,510
Used Imports	50,716	46,490	7,536	6,335	58,252	52,825

<https://stats.beepbeep.ie/>

### Membership

ELVES OEM Members, 100% of New Vehicle Supplied in 2023
BMW Group Ireland Limited
Gowan Motor Distribution Ltd (Stellantis)
Henry Ford & Son Limited
Hyundai Cars Ireland Limited
IM Automotive Limited T/a Subaru Ireland
Kia Motors Ireland
Mazda Motor Ireland
MMC Commercials Unlimited
Motor Distributors Limited
Nissan Ireland
OHM Group: JLR DAF
Renault Ireland Limited
Suzuki Motor Corporation

## Membership

Toyota Ireland
Volkswagen Group Ireland Limited
Volvo Cars Ireland Limited
Emerald Truck and Van
Joe Duffy Dun Laoghaire Limited
Harris Automotive Distributors
KGM Ireland
Polestar Automotive Ireland Limited
Tesla Motors Ireland Limited

<https://www.simi.ie/en/motorstats/national-vehicle-statistics>

Used Imports, 2023	M1	N1
Number of Vehicles	6,242	231
Number of members	277	206

All members are detailed on the website for the years 2020 to 2024 ([www.elves.ie](http://www.elves.ie)).

## ATF Network & Targets

The ELVES ATF Network has met the targets since its inception in 2017, with national targets met from 2018 to-date. For 2022, the ELVES ATF Network met and exceeded both the 85% reuse and recycling and the 95% reuse and recovery target. As a result of ELVES funding of Post Shredder Technology (PST), Ireland met both targets in 2022, achieving 87.8% for reuse and recycling and 95.7% for reuse and recovery. ELVES successfully achieved these high recycling levels with the support of contributing members who have financially contributed, whilst acknowledging that a large percentage of used car importers are still not members.

The ATF Network's target achievement for 2023 is currently being calculated, with data from 2023 being reported by ATFs in the first half of 2024. The EPA reports on national target achievement, and is currently reviewing the 2022 ELV target data.

The total number of ATFs in Ireland is 206 (<https://facilityregister.nwcpo.ie/> May 2024). The ELVES Network is comprised of 69 ATFs and accounted for 82% of all Certificates of Destruction (CoDs) issued in 2023.

ELVES measures target against a determination of total ELVs arising, not CoDs. This means that everything is counted and crosschecked at ATFs, metal reprocessors, and other points of export of waste material. ATFs cannot meet targets on their own and rely on ELVES to pay for further processing of Auto Shredder Residue (ASR) using post shredder technology (PST). ELVES financially support these PST operations and thereby ensure that targets are met, for the ATF Network and nationally.

Year	2023	2022
Compliance (% age by units):		
• New:	100%	100%
• Used:	11%	18%
ATF Network:		
• ATFs:	69	64
• ELVs (at shredder):	Not Available Yet	55,529
• CoDs (in Network):	82%	78%
CoDs:		
• On-line:	95.3%	95.6%

Year	2023*	2022
Targets (2020):		
• Reuse & Recycling:	>85%	87.8%
• Including Recovery:	>95%	95.7%

\*Not verified by Environmental Protection Agency at time of publication

## 4. PR & STAKEHOLDER ENGAGEMENT

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### PRO Engagement

Nationally, ELVES has engaged with the other Producer Responsibility Organisations (PROs) in Ireland, particularly ERP Ireland and WEEE Ireland. This most notably concerns industrial batteries and the exchange of data on collection and recycling.

ELVES continued to participate in meetings of ELV PROs from across Europe. Starting in 2022, the PRO group meets 2-3 times year to discuss issues of relevance to the operation of PROs in the ELV sector. In 2023, the meetings had a strong focus on the proposal for a new ELV Regulation with three meetings held, one of which was in person.

### EU, Industry, regulator & LA engagement

In 2023, ELVES attended the following events:

- International Automobile Recycling Congress in Geneva. Bringing together representatives from PROs, vehicle manufacturers, recyclers and EU policy makers, the event was an opportunity to hear about the latest developments in ELV recycling and regulation and engage with relevant stakeholders. Held just prior to the release of the proposal for a new ELV Regulation, it included sessions on the new Regulations with representatives of the European Commission.
- The Circular Economy Hotspot held in Dublin in May 2023. Bringing together innovators in the circular economy in Ireland and overseas, the event discussed the latest developments in the transition to a circular economy.
- The Complete Automobile Recycling Show & Metal Recycling Event in Stoneleigh, UK, where ELVES met and networked with vehicle dismantlers, ATFs, vehicle salvage yards, used car spares and parts traders, metal recyclers, scrap metal merchants, brokers, and transporters.
- A study tour to INDRA, the leading player in auto recycling in France, processing nearly 600,000 vehicles 2019 in its 370 ATFs (38.2% of the market).

ELVES also supporters and participates with/in:

- The EPA regarding data collection and calculation of the ELV targets,
- The Batteries Europe Partnership Association (BEPA),
- PRI meetings regarding the Batteries Regulation,
- Ongoing EPA, DECC, and EU feedback consultations,

- The Zero Emissions Vehicle Initiative (ZEVI), participating in workshops in Dublin,
- The Waste Advisory Group,
- The Industry Contact Group to the National Waste Enforcement Steering Committee, and
- The Critical Raw Materials Subgroup.

To aid communication and information sharing on its activities, ELVES sent out regular updates on specific activities it undertook throughout the year to an email group of staff at the DECC, DoT, EPA, Local Authorities, WERLAs and other public agencies. Five email updates went out during the year reporting on initiatives such as our EV training and the Electric Loops project.

The Zero Emissions Vehicle Initiative (ZEVI), participating in workshops in Dublin,

### Supporting Enforcement through Compliance Assistance

ELVES through its activities aims to support compliance by both producers (importers of new and used vehicles) and ATFs in its network.

A key focus for ELVES business development manager, is raising awareness amongst potentially obligated producer of their obligations under the ELV Regulations. Their work is underpinned by advertising in industry publications and on radio targeted at importers of used vehicles. In the region of 250 site visits are conducted each year, with information packs provided to premises that may be importing used vehicles. Visits are targeted based on adverts on social media, understanding of where there is a large amount of activity and ensuring national coverage.

For ATFs, ELVES plays a strong compliance assistance role through the provision of information and guidance, annual reviews of reporting data and specific compliance assistance site visits. ELVES role sits at the base on the enforcement pyramid, aiding ATFs in their compliance with the ELV Regulation. In late 2023, the ELVES Compliance Assistance visit process was reviewed and updated based on experience to-date and future information needs in light of the electrification of transport and the ELV Regulation proposal.

A strong, effective enforcement regime is essential to ensure high levels of compliance and target achievement. The WERLAs are responsible for co-ordinating waste enforcement actions within regions, setting priorities and common objectives for waste enforcement, ensuring consistent enforcement of waste legislation across the three existing waste management planning regions.



According to the latest WERLA Annual Report 2022:

*“End of Life Vehicles (ELV) Pilot Compliance Project*

*ELV Environmental Services CLG (ELVES) is the compliance scheme for End-of-Life Vehicles (ELVs) in Ireland. A motor dealer who supplies new or used cars or light commercial vehicles, previously un-registered, to drivers in the Republic of Ireland, has obligations under the ELV Regulations. The WERLAs liaised with ELVES and other state agencies throughout 2022 in relation to ensuring that all motor dealers are in compliance with their obligations. A number of enforcement actions have been initiated by Local Authorities and it is anticipated that these will be finalised in 2023.”*

Additionally, the WERLAs' Anti Dumping Initiative Report 2022 had the following funded projects:

- The Finglas Community Policing Unit were engaged for a 2-month period to focus on black spot areas where illegal dumping, illegal waste collection and other illegal waste activities such as End of Life Vehicles were an issue,
- *West Cork Islands - Scrap Vehicle Amnesty,*
- *ELV Mystery Shopper Project in Waterford,*
- *Awareness campaign re unauthorized ELV collectors in Galway, and*
- *Tackling unauthorised end-of-life vehicle activity in Galway City.*

### Education and Awareness

ELVES activities aimed at increasing awareness of the correct way to scrap a vehicle, promotion of its ATF Network and raising awareness around vehicle importer obligations continued in 2023.

ELVES was once again back at Forever Young Festival bring the car recycling message to festival goers. Our participation was supported by Radio NOVA tie ins promoting our involvement as well as regular radio adverts aimed at both vehicle importers and the public. After several years assisting with collections for the Irish Society for the Prevention of Cruelty to Animals (ISPCA) at the Forever Young Festival, ELVES wished to become more involved. In 2023, ELVES was accepted by the ISPCA to be an official charity partner. PJ Gallagher and Jim McCabe, beloved hosts and cereal messers on 'Morning Glory' on Radio Nova, were on hand to celebrate the official charity partnership.

Promotion on social media streams continued with competitions and promotion of key messages, as did our production of flyers 'Has your old car or van reached the end of the road' for inclusion in Motor Tax Renewal reminders.

In 2023, ELVES activities were featured prominently in industry publications such as Autobiz, Autotrade and ATF Professional. ELVES also made use of the reach of local newspapers and their social networks featuring a question and answer-based advertorial 'Have you ever scrapped a car? Would you know what to do or where to go?'.

The expenditure on awareness was 11% of the total budget spend, and occurs across the following areas:

- Advertising,
- PR Consultants,
- Merchandise,
- Marketing,
- Website/ logo/ branding/ design,
- Conference & Network Events,
- Trade shows & Exhibitions, and
- DoT Leaflet with motor tax

## 4. ADDITIONAL PROJECTS TO SUPPORT ELV RECYCLING

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### Electric ELVES

Electric ELVES is the programme for industrial batteries from hybrid and electric vehicles in Ireland. It is a voluntary initiative set up by ELVES in 2018 and is the only programme offering these services to ATFs free of charge. Information on its operation has been sent to ATFs, OEMs, Distributors, and dealerships. The Electric ELVES programme provides support to these undertakings should they receive an EV battery that needs collection and since 2019 has also offered ATF training. The programme is available to all ATFs, not just those in the ELVES Network. It also covers those EV batteries arising in the aftersales sectors. With the support of the Vehicle Manufacturers the programme provides a variety of supports to ATFs in the handling of these vehicles including:

- Hybrid and electric vehicle awareness training,
- Information on safe battery removal via the International Dismantling Information System,
- Additional manufacturer support in the event of a damaged EV battery, and
- Free collection and recycling of EV batteries, if required.

In May, ELVES brought a new certification to ATFs in the form of Electric Vehicle Dismantling training accredited by the Institute of the Motor Industry (IMI). This was delivered by Salvage Wire Ltd, through the Electric ELVES programme in Letterkenny, Dundalk and Athlone and at two different levels, Informed and Competent. In November, ELVES offered for the first time IMI Electric Vehicle Dismantling training at Authorised level. This training certificate represents the third level of training, all three of which are specifically designed for dismantlers. The IMI Authorised level training was delivered in Limerick, alongside the provision of IMI 'Competent' level training in both Athlone and Limerick.

To-date, there have been 1,400 hours of training provided to over 200 people in 79 ATFs across 12 training locations. There is a dedicated Electric ELVES resource centre ([www.ElectricELVES.ie](http://www.ElectricELVES.ie)).

### Mobile Air Conditioning Training (MAC)

In late 2021 ELVES, worked with the EPA to create guidance for Authorised Treatment Facilities on their F-Gas Regulation obligations. Following the issuing of the guidance in January 2022, and in recognition that UK training qualifications would not be recognised post Brexit, we have been offering MAC training to ATFs in the Network. In 2023, we ran two rounds of MAC training for ATFs in our Network with 14 participants.

### Electric Loops Project

As detailed in the next section, a significant undertaking for ELVES in 2023 was our Electric Loops project funded by the EPA's Green Enterprise Fund. The project investigated the reuse, remanufacturing, and recycling potential of electric vehicles, in support of a future circular economy.

## 6. ELVES & THE CIRCULAR ECONOMY

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ELVES is fully supportive of Ireland's transition to a circular economy and supporting the maintenance and improvement in the circular characteristics of the ELV Sector. As part of its work and where possible given its mandate, ELVES looks for opportunities where it can play a role.

### New Legislation

In July 2023, the EC unveiled its Proposal for a Regulation on circularity requirements for vehicle design and on management of end-of-life vehicles [COM(2023)451]. ELVES welcomes the EC's proposal to revise the ELV Directive into a Regulation, merging it with the type approval of vehicles for reusability, recyclability, and recoverability (3R type-approval Directive). This proposal notably incorporates a life-cycle approach, establishing requirements for both the end-of-life treatment and the initial design and circular material use of vehicles.

### Research & Development

At the beginning of the year, ELVES had been awarded Green Enterprise funding from the EPA for 'Electric Loops'. The EPA Green Enterprise programme is a Government of Ireland initiative funded by the DECC. Throughout 2023, this project investigated the reuse and recycling potential of electric vehicles as a Circular Economy initiative. The Electric Loops project started in February will run until late 2024. Under the Electric Loops project, two popular full electric vehicles were dismantled and their component parts evaluated to determine their value for reuse and recycling, thereby helping to create a future circular economy. The project will help ATFs and metal recyclers to create the reuse and recycling avenues needed for the End-of-Life Vehicles of the future. Since ELVES is currently operating its voluntary Electric ELVES programme, the Electric Loops project is a natural development in this sector.

### Supporting research on the sustainability of the ELV industry

Wherever possible, ELVES responds to the many research related queries that come in from students regarding ELV/battery recycling. In 2023 ELVES also facilitated the masters' placement of, Oassis Mahove, a TU Dublin student studying Sustainable Development. Throughout the placement the student benefitted from visits to ATFs and shredders as well as introductions, feedback and direction to resources provided by ELVES to aid in their research into the ELV recycling industry.

### Research into recycling methods for Black Mass

In 2023, ELVES was approached by a researcher at University College Cork for assistance in sourcing black mass from recycled EV batteries for some research into novel recycling methods. ELVES worked to connect the University into with recyclers to aid the research.



## Reuse of Parts

ELVES and its Network of ATFs continues to support the reuse of car parts and continuous promotion of this important activity via our social media channels and website.

ELVES has been counting the reuse of parts since 2017 and the latest data (2022) of the top 15 parts by quantity are shown in the table below, by unit. Any anomalies in the unit reflect a change in the assignment of the part throughout the years when counted.

Part Reused, by Year	2017	2018	2019	2020	2021	2022
Engines	4,251	5,292	7,578	4,962	9,424	7,813
Tyre	2,195	650	722	4,586	8,394	6,836
Strut/ Shock	5,864	6,439	7,650	4,658	5,807	4,470
Door	3,256	4,054	8,830	3,786	4,647	4,398
Alloys	2,523	3,619	7,877	6,159	4,614	3,651
Lights - Headlights	2,534	3,550	5,674	3,921	4,588	4,779
Lights - Rear & Taillights	5,141	4,687	7,182	5,034	4,542	4,244
Mirrors	4,261	4,743	6,779	4,584	4,487	5,059
Brake Callipers	2,890	4,322	5,969	3,102	4,373	2,990
Injectors	1,412	2,470	4,751	2,829	4,157	3,333
Switches	2,507	3,165	3,859	3,672	4,125	3,379
Gear boxes	3,093	4,288	5,758	3,337	3,996	3,979
Alternators	4,119	4,224	5,674	3,082	3,790	3,201
Starter motor	3,447	4,014	6,087	2,403	3,554	3,518
Wheel, Complete	1,758	19	851	4,327	3,355	5,714
Driveshaft	2,115	2,321	3,772	2,114	3,271	3,609
Window Regulator	2,248	3,141	4,522	2,859	3,149	3,082

By weight, the engine is the heaviest part reused.

## 7. GREEN PROCUREMENT

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ELVES operates a Sustainable Procurement Policy incorporating green, circular and ethical procurement. As part of its commitment to this policy it has committed to report on the steps undertaken in each area of procurement during the year.

### Road transport vehicles and services

50% of the fleet is fully electric. 25% is hybrid. Journeys are pooled where possible.

### Cleaning products and services

Cleaning services were further reduced in 2023.

### Electronic products

New IT products were purchased in 2023 and the old ones sent for reuse.

### Paper products and printing services

Paper purchased for day-to-day printing was Ecolabel certified. Three runs of the DoT Motor tax renewal reminder flyer were printed in 2023 on recycled (and recyclable paper).

### Food and Catering Services

Not assessed for 2022 due to staff working from home. Catering used during Electric ELVES training programmes is provided where possible through the training centres canteens, facilitating the use of reusable crockery/cutlery.

### Textile products and services and merchandise

No ELVES merchandise was purchased in 2023.

### First Carbon Neutral Compliance Scheme in Ireland

ELVES became the first Carbon Neutral Compliance Scheme in 2022 and has continued this into 2023. ELVES' carbon neutral certification was attained through Carbon Footprint Ltd and represents the achievement of a goal set by the ELV compliance scheme in 2021. Carbon Footprint Ltd is a sustainability and carbon management specialist company which helps businesses to reduce emissions, operating costs, and develop sustainability credentials ([www.carbonfootprint.com](http://www.carbonfootprint.com)).

ELVES worked with Carbon Footprint Ltd to become carbon assessed through a review of the company's activities and energy use. Carbon Neutral certification was achieved through contributions made to Quality Assurance Scheme approved global offsetting projects equivalent to ELVES' carbon footprint plus an additional 25%. Equipped with these sustainability credentials ELVES is committed to remaining carbon neutral, not only by contributing to offsetting projects, but also by working to minimise emissions wherever it can in line with the goal of increasing the sustainability and circularity of our operations.

Recognising the importance of contributing to climate efforts locally as well as globally. ELVES continues to support Wolfgang Reforest, an Irish native tree planting social enterprise, to the equivalent of its annual carbon footprint. The enterprise seeks to address the biodiversity and climate crisis by restoring some of Irelands diverse species woodland cover, one land parcel at a time



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