ESOS Phase 4 Readiness Checklist

The Energy Saving Opportunity Scheme (ESOS) requires all large undertakings and groups containing large undertakings in the UK to carry out energy audits and identify energy saving opportunities.

The qualification threshold for Phase 4 is the **31st December 2026**.

All organisations who qualify, will need to comply with all requirements by **5th December 2027**.

Penalties for non-compliance run up to £50,000 plus £500 per day of continued non-compliance.

This 12-point pre-audit diagnostic from KEES is designed to provide support and expose the key requirements for an organization to kick start the process.

Scope readiness

1. Site list compiled. Every premises operated in the UK during the qualifying year. Include leased, shared, and owner-occupied. Sites operated for only part of the year still count.

2. Group corporate structure mapped. Parent company, subsidiaries, JVs. ESOS scope covers all UK undertakings within the group, not just the named entity.

3. Total energy consumption estimated (kWh). Aggregate across electricity, gas, district heating, and transport fuels. ESOS audits must cover at least 95% of total energy use; the remaining 5% may be excluded as *de minimis*.

4. Threshold qualification confirmed. Your group must qualify on UK employee count (250+) and/or financial size (turnover >£44m AND balance-sheet >£38m). If you're a single-entity SME, you may fall outside scope.

5. ISO 50001 status checked. Full ISO 50001:2018 certification offers a partial compliance route that can significantly shrink the audit scope. Worth identifying early as it changes the engagement shape.

Data readiness

6. Twelve months of energy bills accessible. Electricity, gas, district heating, transport fuels. The ESOS reference period is twelve consecutive months beginning no earlier than 12 months before the start of the compliance period, therefore for Phase 4, data cannot be any older than from 31 December 2025.

7. Granular data. For sites with half hour electrical meters, this data is readily available from your suppliers. Organisations with road or off-road vehicles, contacting the original equipment manufactures (OEM) to understand which vehicles are reporting which data is key. Exporting consumption profiles directly from your supplier provides the granularity that bills or fuel reports cannot compete with.

8. Building floor area documented. Gross internal area in m^2 for each site. Used to derive kWh/m^2 intensity benchmarks across your portfolio and against sector norms.

9. Transport energy quantified. Fleet fuel cards, mileage logs, business-travel fuel claims, employee grey-fleet mileage. Almost always the messiest dataset but starting early on this one could pays the most.

Stakeholder readiness

10. Board-level director identified. ESOS reports must be approved and signed off by a director-level employee within the participant organisation. Decide who owns this before the audit begins, not after.

11. Internal energy data owner named. Usually someone in finance, facilities, or sustainability. The single point of contact who can answer billing and metering questions during the audit phase.

12. Site access logistics scoped. For each site in scope, who can let the Lead Assessor in for an energy audit and would be most knowledgeable to answer any site or process specific questions.

Next Steps

We would love to support your organization through the requirements of ESOS Phase 4.

We recommend a 30-minute scoping call which will enable us to scope the project and provide a fixed-fee quote.

It is strongly recommended to start the exercise as soon as possible!

This will help you identify and implement any savings ASAP and it will also avoid any risk of delays due to the limited numbers of ESOS Lead Assessors.

Book a free 30-min scoping call: *https://calendly.com/kiro-kees/30min* **Or call Kiro Tamer:** +44 7521 650945

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