



Department for
Business, Energy
& Industrial Strategy

Net Zero audits: state of the market and the potential to drive action

Final report: appendices

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Appendix A

Desk research sources

Search Term	Number of Documents/Sources Reviewed	Document(s)	Relevant Objective(s)
Net Zero Audit	5	JRP Solutions Max Fordham British Gas Achilles Carbon Reduction Etude	1
Carbon Neutral Audit	2	Carbon Footprint Audit process by the Carbon Reduction Institute Apollo Energy - Benefits of a Carbon Footprint Audit	1
Carbon Audit	4	SCS Carbon Neutral Certification Farm Advisory Service SCS Carbon Footprinting Analysis Borough Council of King's Lynn and West Norfolk	1
Net Zero Advice	2	Net Zero Guide for Businesses by Carbon Intelligence	1

Net Zero audits: state of the market and potential to drive action

Search Term	Number of Documents/Sources Reviewed	Document(s)	Relevant Objective(s)
		Climate Change Committee	
IPSOS report - February 2020	3	IPSOS Report - UK Market	1
		IPSOS Report - Sweden Audit Scheme	2
		IPSOS Report - Non EU Audit Schemes	
Science Based Targets	2	List of companies currently taking action	1/4
		Sector Guidance	1
Carbon Trust	4	Carbon Footprint measurement and analysis process	
		Map to Net Zero	2
		Expert interviews	
IEMA	2	Pathways to Net Zero' briefing paper	2
		Climate Change and Energy - Useful Resources	1
BiU	2	The BiU Guide: Road to Net Zero	2
		5 steps to becoming a Net Zero business	2/4

Net Zero audits: state of the market and potential to drive action

Search Term	Number of Documents/Sources Reviewed	Document(s)	Relevant Objective(s)
Big 4 Net Zero advice	5	PwC Net Zero Economy Index	1
		PwC Net Zero Strategy	1
		Deloitte Annual Report - working towards Net Zero	1
		KPMG 12 quality criteria for climate risk and Net Zero reporting	2
		EY - Capturing value led sustainability and business opportunities	4
BSI	1	BSI Net Zero Barometer report	4
Carbon Reporting	4	Financial Reporting Council	4
		HSBC	4
		GVI - how Bhutan became 'carbon negative' and its plan to become Net Zero by 2030	2
		Oxford City Council	1
ISO Net Zero	3	Blackmores NQA - Net Zero ISO Guidance for zero net energy in operations	2
Net Zero Industry	2	Construction News on Sustainability	2/4

Net Zero audits: state of the market and potential to drive action

Search Term	Number of Documents/Sources Reviewed	Document(s)	Relevant Objective(s)
		Institute for Government	2
Sustainability Audits	2	Sustainable Footprints	
		Simply Sustainable	2
Emissions Targets	4	Committee on Climate Change	1/4
		The Prince of Wales Corporate Leaders Group	1
		FTSE Sustainability Reporting	4
		CDP - Disclosure	4
Internal Databases	3	McKinsey Net-Zero Europe report	
		Pitchbook Search	
		CiQ Search	1

Appendix B

1. Stakeholder discussion guide

2. Assessor discussion guide

3. Business discussion guide

4. Business questionnaire

Appendix B - 1. Stakeholder Discussion Guide

Discussion Plan Overview: 45 Minutes - Stakeholder Discussion Guide

Introduction and warm up	Purpose of section: To explain the purpose of research, introduce PwC Research and participants and put the participant at ease.	2 mins
General discussion the organisation and their role	Purpose of section: To understand what their organisation does and the individual's role within it	5 mins
Inclusion of Net Zero in ESOS	Purpose of section: To identify how Net Zero could be incorporated into assessments and its impact	15 mins
Impact of Net Zero on Assessors	Purpose of section: To understand how they perceive the impact on assessors of Net Zero being included in an ESOS audit	10 mins
Impact of Net Zero on Businesses	Purpose of section: To gauge how stakeholders perceive a Net Zero element to ESOS impacting on businesses and their likelihood to take action	5 mins
Conclusion	Purpose of section: To sum up the discussion and cover anything further to consider	3 mins

Overall aims:

The overarching objective of the research is to understand the feasibility of including Net Zero in ESOS audits

Specific objectives:

- What should and could be included within the Net Zero element of an ESOS audit?
- How would including a Net Zero element within ESOS audits affect the current Net Zero audit and/or energy efficiency audit markets?
- What impact would a Net Zero element to ESOS have on businesses and likelihood to take action?
- What impact would a Net Zero element have on assessors and the training required?

Introduction and warm up	Purpose of section: To explain purpose of research, introduce PwC Research and participants and put participants at ease.	2 mins
<p>Explanation of purpose and operation of the session;</p> <ul style="list-style-type: none"> • Introduce self, PwC Research – who we are and what we do • Topic of discussion – Today we would like to you about ESOS audits and the feasibility and impact of including Net Zero in these assessments <p>Reassurances:</p> <ul style="list-style-type: none"> • Purely research – the importance of being open and honest • Confidentiality of personal details • Audio/video recording – why, uses and permission • Reminder of confidential nature of research • Any questions or concerns? 		
General discussion on the organisation and their role	Purpose of section: To understand what their organisation does and the individual's role within it	5 mins
<p>Moderator: First of all, I'd like to find out a bit about the organisation you work for and your role</p> <ul style="list-style-type: none"> • Please tell me a bit about your organisation • What does it do/stand for in terms of energy and energy saving/carbon neutrality? • What is your role within it? 		
Inclusion of Net Zero in ESOS	Purpose of section: To identify how Net Zero could be incorporated into assessments and its impact	20 mins

Moderator: Now I'd like to spend a bit of time talking about how Net Zero could be incorporated into ESOS assessments how feasible it is to do so

- Firstly, what do you know about ESOS and how engaged are you with it?
- And then thinking about Net Zero how, if at all, does it feature in your role? What do you know and understand about it?

MODERATOR TO PROBE TO ESTABLISH THEIR UNDERSTANDING OF Net Zero AND WHAT THEIR DEFINITION OF IT IS AND THEN REFER TO THE DEFINITION SHEET IF REQUIRED

Levels of knowledge and understanding generally

Before we talk about incorporating Net Zero into ESOS audits it would be great to talk a bit more broadly to begin:

- How effective do you think ESOS is currently at promoting the UK's Net Zero aims?
- What thoughts do you have on how it could be improved?

Overall views of inclusion in ESOS audit

- What do you think it would mean to incorporate a Net Zero audit into ESOS assessments?
 - What do you think top of mind the implications of this are?
 - What is your general view towards the idea of inclusion?
 - What do you think the benefits and drawbacks are?
 - What do you see as the main hurdles/challenges?
 - What do you think are the key considerations?
 - How realistic is it to achieve?
 - If not already covered, probe into the balance between short term energy saving measures to a long term carbon reduction strategies
- How aware, if at all, are you of any existing approaches or standards for Net Zero audits that could be used or adapted for ESOS e.g. from other countries or other fields?
 - What do you think are the strengths and weaknesses of these approaches?
 - Do you feel they could be improved or tailored for an ESOS Net Zero audit?

If so, how?

- If not, in your view what might such an approach or standard look like?
 - Are you aware of any other relevant existing standards that this could be modelled on (for example in other countries or in another field), or do you think something would need to be created from scratch?

Moderator: to explain that the potential scope is to maintain the existing scope of ESOS, predominantly looking at eliminating fossil fuels and reducing total consumption specifically with the aims to:

- Refocus the ESOS scheme from short term cost savings to cover longer term strategic considerations around use of energy
- Identify potential risks to the business of moving to Net Zero and possible trajectories
- Ensure that investment in energy efficiency now doesn't prejudice future changes (e.g. clean heat)
- Widen recognition among businesses of the importance of taking action now or in the future to move to Net Zero
- How feasible do you think it is to incorporate Net Zero into ESOS audits? What makes you say this?
- How would this affect how and what businesses measure for an ESOS audit
 - e.g. an assessment of current fossil fuel use and direct greenhouse gas emissions from the business
- What would you expect to be included in terms of advice and recommendations on:
 - Source of energy (solar, wind, hydrogen etc.)
 - Renewable technologies (heat pumps, district heating, biomass heating solar PV etc)
 - Energy efficiency measures (e.g. LED lighting etc)
 - Fleet management (e.g. switch/phase over to electric vehicles including necessary charging/refuelling infrastructure)
 - Fuel used by other transport (company owned planes, trains and vessels)
 - Staff travel for work (e.g. more video conferences, less plane travel etc.)
 - Investment in Net Zero electricity (renewable, load-shifting, smart technologies)

- Broader influences (changing staff behaviour re: commuting) etc.
- Scope for decarbonisation of industrial processes
- Is ESOS an appropriate vehicle for Net Zero?

Practicality of inclusion

- How do you think an ESOS audit could be best adapted, if at all, to incorporate a Net Zero element and specifically:
 - To what extent do you think this would impact on the audit scope and complexity?
 - How do you think it would affect the nature of the ESOS audit e.g. would it make it too broad, complicated and unwieldy?
 - How do you think it would affect the conclusions drawn and recommendations made?

Do you think a Net Zero ESOS audit should look at the wider effects of the business on carbon emissions outside direct energy use e.g. waste reduction, staff commuting, resource use, consumer behaviour and supply chains?

- Do you think that including these elements would have a positive or detrimental effect on ESOS audits? What makes you say this?
- And overall, how suitable do you think ESOS would be in terms of helping companies and organisations meet Net Zero?

Overall impact

- Now thinking about how the Net Zero element might be designed:
 - What is the balance between problems being identified and solutions offered?
 - What if there currently isn't a solution to an issue?
 - What if the audit highlights Net Zero issues but is not able to offer technological solutions i.e. the technology does not yet exist or is not yet commercially viable?
 - Would you prefer a prescriptive audit methodology with clear actions or a looser flexible model that allows your business to identify its own priorities?
 - Or would it be more useful for your business to get a set of specific recommended actions or a framework for comparing your performance against a set of general criteria?
- Do you think there should be two discrete sections to the ESOS report - one to cover

existing requirements and one to cover additional Net Zero requirements?

- Or do you think it should all be incorporated in one section?
- What are the reasons for your view on this?
- What do you think are the pros and cons of each and impact on the audit?
- What do you think is most going to encourage action by participants?
- How feasible do you think it would be to include an element of benchmarking (to allow businesses/organisations to compare performance) in the Net Zero element of the audit?
 - How might this look?
- How would introducing a Net Zero element affect businesses that currently comply with ESOS using ISO50001, which doesn't have a Net Zero element?

Impact of Net Zero on Assessors

Purpose of section: To understand how they perceive the impact on assessors of Net Zero being included in an ESOS audit

10 mins

Moderator: Now that we have discussed Net Zero being incorporated into ESOS assessments, it would be great to find out a bit more on how you think it would impact on assessors

- How well-equipped do you think assessors are to conduct an ESOS audit that includes Net Zero?
- Do you think they have the right skills?

Moderator note: Some organisations will be better equipped to answer this section than others. It is mainly the assessor bodies that we want to target in this section. So we need to give these organisations sufficient time to answer. Other organisations may want to focus more on the earlier questions.

- What do you think will be the difference for assessors in terms of conducting ESOS audits currently to when they need to assess with a Net Zero inclusion?
- What different skills might be required? when they If not, what skills and training do you think they would need to acquire?
- Would the market supply this training?

- Or would this requirement result in a number of insufficiently skilled assessors carrying out the Net Zero element of the audit?
- Do the relevant skills and experience currently exist in the consultancy market e.g. Would consultants with these skills become ESOS certified?

Impact of Net Zero on Businesses	Purpose of section: To gauge how stakeholders perceive a Net Zero element to ESOS impacting on businesses and their likelihood to take action	5 mins
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Moderator: Now I would just like to spend a little bit of time looking at the impact of Net Zero element to an ESOS audit on businesses - just to get your broad perspective

- Do you think that including a Net Zero element in ESOS would be seen by businesses as having benefits?
- Do you think this more strategic element would increase or decrease engagement with ESOS?
- Do you think it would provide new and useful information to businesses with recommendations that wouldn't otherwise be available?
- How likely do you think it is that businesses would take action on the basis of a Net Zero audit (as opposed to direct energy savings recommendations from existing audits)?
- How can the design of this element of ESOS encourage participants to invest in long term carbon saving as opposed to short term energy saving measures?

Conclusion	Purpose of section: To sum up the discussion and cover anything further to consider	3 mins
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- **Moderator:** Thank you once again for your participation, we are nearly finished but before you go I want to ask you some final questions
- **In summary,** what do you think the key considerations are if a Net Zero element to ESOS audits was to happen - for the audits, assessors, businesses and the market overall?
- Is there anything that we haven't discussed that should be considered in relation to a

Net Zero element of an ESOS audit?

Thank and close

Appendix B - 2. Assessor Discussion Guide

Discussion Plan Overview: 45 Minutes - Assessor Discussion Guide		
Introduction and warm up	Purpose of section: To explain the purpose of research, introduce PwC Research and participants and put the participant at ease.	2 mins
General discussion on being an ESOS assessor	Purpose of section: To understand about their role as an ESOS assessor and awareness and engagement with Net Zero	5 mins
Inclusion of Net Zero in ESOS	Purpose of section: To identify how Net Zero could be incorporated into assessments and its impact	15 mins
Impact of Net Zero on Assessors	Purpose of section: To understand the impact on assessors of Net Zero being included in an ESOS audit	10 mins
Impact of Net Zero on Businesses	Purpose of section: To gauge how assessors perceive a Net Zero element to ESOS impacting on businesses and their likelihood to take action	5 mins
Conclusion	Purpose of section: To sum up the discussion and cover anything further to consider	3 mins

Overall aims:

The overarching objective of the research is to understand the feasibility of including Net Zero in ESOS audits

Specific objectives:

- How would Net Zero being incorporated into ESOS assessments look
- What should and could be included within the Net Zero element of an ESOS audit?
- What impact would a Net Zero element to ESOS have on businesses and likelihood to take action?
- What impact would a Net Zero element have on assessors and the training required?

<p>Introduction and warm up</p>	<p>Purpose of section: To explain purpose of research, introduce PwC Research and participants and put participants at ease.</p>	<p>2 mins</p>
<p>Explanation of purpose and operation of the session;</p> <ul style="list-style-type: none"> • Introduce self, PwC Research – who we are and what we do • Topic of discussion – Today we would like to you about ESOS audits and the feasibility and impact of including Net Zero in these assessments <p>Reassurances:</p> <ul style="list-style-type: none"> • Purely research – the importance of being open and honest • Confidentiality of personal details • Audio/video recording – why, uses and permission • Reminder of confidential nature of research • Any questions or concerns? 		
<p>General discussion on being an ESOS assessor</p>	<p>Purpose of section: To understand about their role as an ESOS assessor and awareness and engagement with Net Zero</p>	<p>5 mins</p>

Moderator: First of all, I'd like to find out a bit about you and your experience as an ESOS assessor

- What is your role and what are your responsibilities?
- How long have you been carrying out ESOS audits?
- What types of businesses do you assess?
- We know that ESOS assessments vary. Can you talk me through one please?

Inclusion of Net Zero in ESOS	Purpose of section: To identify how Net Zero could be incorporated into assessments and its impact	20 mins
<div data-bbox="156 454 1469 589" style="border: 1px solid black; padding: 5px;"><p>Moderator: Now I'd like to spend a bit of time talking about how Net Zero could be incorporated into ESOS assessments and feasible it is to do so</p></div> <ul data-bbox="204 667 1412 1440" style="list-style-type: none">● Firstly, to what extent does Net Zero feature in your role? What do you know and understand about it?● What do you think it would mean to incorporate a Net Zero audit into ESOS assessments?<ul style="list-style-type: none">○ What do you think top of mind the implications of this are?○ What is your general view towards the idea of inclusion?○ What do you think the benefits and drawbacks are?○ What do you see as the main hurdles/challenges?○ What do you think are the key considerations?○ How realistic is it to achieve?<ul style="list-style-type: none">■ If not already covered, probe into the balance between short term energy saving measures to a long term carbon reduction strategies <div data-bbox="156 1480 1461 1980" style="border: 1px solid black; padding: 5px;"><p>Moderator read out the aims of including Net Zero element into ESOS:</p><ul style="list-style-type: none">● Refocus the ESOS scheme from short term cost savings to cover longer term strategic considerations around use of energy● Identify potential risks to the business of moving to Net Zero and possible trajectories● Ensure that investment in energy efficiency now doesn't prejudice future changes (e.g. clean heat)● Widen recognition among businesses of the importance of taking action now or in the future to move to Net Zero</div>		

- What are your initial impressions of this?
- What do you think would have to be done to meet these aims?
- How will it impact on the actual assessment and what is done?
- How will it impact on the recommendations that will need to be made?
- How achievable is this?
- How do you think it will impact on the ESOS assessments that you currently conduct?
- What would be the key challenges for businesses and assessors

Overall views of inclusion in ESOS audit

- How do you think the assessment would differ to how it is now?
- Probe for their expectations around:
 - More extensive assessments, e.g. assessment of emissions from the business
 - Broader recommendations covering energy efficiency measures and longer term solutions to achieve Net Zero and the conflicts between these
 - Advice on when to introduce interventions for greatest impact balancing cost, energy efficiency and emissions
 - Advice on where they will need to act in the future due to changing Gov policy
- In terms of what's covered in the audit, what would you expect in terms of advice and recommendations on the following areas:
 - Source of energy (solar, wind, hydrogen etc.)
 - Renewable technologies (heat pumps, solar PV etc)
 - Energy efficiency measures (e.g. LED lighting etc)
 - Fleet management (e.g. switch/phase over to electric vehicles)
 - Broader influences (changing staff behaviour re: commuting, business travel, supply chain, waste, customer behaviour) etc.
- What is the **balance of flagging risks and offering solutions to technical problems?** Where do assessors have the expertise? (What if they are unable to provide a solution?)

- How aware, if at all, are you of any **existing approaches or standards for Net Zero audits that could be used or adapted for ESOS**?
 - What are the strengths and weaknesses of these approaches?
 - Do you feel they could be improved or tailored for an ESOS Net Zero audit? If so, how?

Practicality of inclusion

How do you think an ESOS audit could be best adapted, if at all, to incorporate a Net Zero element and specifically:

- To what extent do you think this would impact on the audit scope and complexity?
 - How do you think it would affect the nature of the ESOS audit e.g. would it make it too broad, complicated and unwieldy?
 - How do you think it would affect the conclusions drawn and recommendations made?
 - How do you think offsetting should be considered within a Net Zero audit element?
 - How useful do you think it would be to consider load-shifting the time of electricity use within a Net Zero element for ESOS? Do you think it could introduce unnecessary complexity?
- Do you think a Net Zero ESOS audit should look at the wider effects of the business on carbon emissions outside direct energy use e.g. waste reduction, staff commuting, resource use, consumer behaviour and supply chains?

Overall impact

- Do you think there should be two discrete sections to the ESOS report - one to cover existing requirements and one to cover additional Net Zero requirements?
 - Or do you think it should all be incorporated in one section?
 - What are the reasons for your view on this?
 - What do you think are the pros and cons of each and impact on the audit?
- What do you think is most going to encourage action by participants?
- To what extent do you think combining measures together in a suggested package of

measures, or pathway to Net Zero would be effective?

- How would you see the benefits of this against the any additional cost of producing this?
- Would it be prohibitive?
- How do you think businesses would see a pathway if it was produced?
 - To what extent do you think it would be seen as adding value or would it be seen as overly restrictive?
- If a Net Zero audit included an element of benchmarking to allow businesses/organisations to compare performance, what impact do you think this would have? How could this element be designed?
- What are your thoughts on how introducing a Net Zero element might affect businesses that currently comply with ESOS using ISO 50001, which doesn't have a Net Zero element?
- What in the current ISO50001 is relevant and would businesses need to do extra reporting to cover Net Zero?
- Do you think there is a way for ESOS here to do Net Zero without businesses having to do extra compliance? Is there a bolt on standard that would cover it?

Impact of Net Zero on Assessors

Purpose of section: To understand the impact on assessors of Net Zero being included in an ESOS audit

10 mins

Moderator: Now that we have discussed Net Zero being incorporated into assessments, it would be great to find out a bit more on how it would impact on assessors

- How much do you think the scope of a Net Zero element in the ESOS audit would add to the complexity for assessors?
- To what extent, if any, do you think a Net Zero element to an ESOS audit would affect your role as an assessor?
- What do you think would be the main changes to your role as it is now, and what you do and need to know?
- **What additional training do you think you would require?** How do you feel about this?

- Do you feel that assessors in general would require any additional training (in terms of skills or knowledge) to include Net Zero in an ESOS assessment?
- What additional knowledge do you think you would require? Information on:
 - clean heat and other low carbon technologies
 - what is commercially available already
 - cutting edge and innovative technologies for the future
- And how, if at all, do you think a Net Zero element and the additional training required, would impact on the market for assessors? Do you think it would put some assessors off, so they discontinue? How do you think it would impact on new recruits?

Impact of Net Zero on Businesses	Purpose of section: To gauge how assessors perceive a Net Zero element to ESOS impacting on businesses and their likelihood to take action	5 mins
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Moderator: Now I would just like to spend a little bit of time looking at the impact of Net Zero element to an ESOS audit on businesses - just to get your broad perspective

- What do you think the reaction of businesses would be to a Net Zero audit? What makes you say this?
- Do you get any feedback on how businesses use the ESOS audit or how engaged they are with the recommendations?
- If Yes,
 - What effect do you think including Net Zero may have on their likelihood to act on ESOS audit report recommendations?
 - How do you think it may impact their overall engagement with ESOS audits?

Conclusion	Purpose of section: To sum up the discussion and cover anything further to consider	3 mins
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- **Moderator:** Thank you once again for your participation, we are nearly finished but before you go I want to ask you some final questions
- Given everything we have discussed, as an assessor, what are your views now on including a Net Zero element to an ESOS audit?
- **In summary**, what do you think the key considerations are if this was to happen - both in terms of the audits and for assessors?
- Is there anything that we haven't discussed that should be considered in relation to a Net Zero element of an ESOS audit?

Thank and close

Appendix B - 3. Business Discussion Guide

Discussion Plan Overview: 60 Minutes - Business Discussion Guide		
Introduction and warm up	Purpose of section: To explain the purpose of research, introduce PwC Research and participants and put the participant at ease.	2 mins
General discussion on the company's energy efficiency and ESOS audits to date	Purpose of section: To understand the business's approach to energy efficiency and engagement with ESOS audits to date	15 mins
Inclusion of Net Zero in ESOS	Purpose of section: To identify how they think that Net Zero could be incorporated into ESOS audits	25 mins
Impact of Net Zero element to ESOS audit on their business	Purpose of section: To understand how they perceive the impact on their business of including Net Zero in ESOS audits	15 mins
Conclusion	Purpose of section: To sum up the discussion and cover anything further to consider	3 mins

Overall aims of the project:

The overarching objective of the research is to understand the feasibility of including Net Zero in ESOS audits

Specific objectives of the project:

- What should and could be included within the Net Zero element of an ESOS audit?
- What impact would a Net Zero element to ESOS have on businesses and likelihood to take action?
- What impact would a Net Zero element have on assessors and the training required?

Business interview objectives:

- To understand their current engagement with ESOS audits, actions taken and current barriers to taking action
- To identify what they think of a Net Zero element to ESOS audits and how it would impact on their business and likely uptake of recommendations

<p>Introduction and warm up</p>	<p>Purpose of section: To explain purpose of research, introduce PwC Research and participants and put participants at ease.</p>	<p>2 mins</p>
<p>Explanation of purpose and operation of the session;</p> <ul style="list-style-type: none"> • Introduce self, PwC Research – who we are and what we do • Topic of discussion – Today we would like to you about ESOS audits and the feasibility and impact of including Net Zero in these assessments <p>Reassurances:</p> <ul style="list-style-type: none"> • Purely research – the importance of being open and honest • Confidentiality of personal details • Video recording – why, uses and permission • Reminder of confidential nature of research • Any questions or concerns? 		
<p>Energy efficiency and ESOS audits to date</p>	<p>Purpose of section: To understand the business’s approach to energy efficiency and engagement with ESOS audits to date</p>	<p>15 mins</p>
<div data-bbox="161 1518 1465 1664" style="border: 1px solid black; padding: 5px;"> <p>Moderator: First of all, I’d like to find out a bit about the company you work for and your role</p> </div> <ul style="list-style-type: none"> • Please tell me a bit about your company • How long have you been working there? • What is your role and what are your main responsibilities? • How does energy efficiency and Net Zero fit into your role (if not already referenced) 		

Moderator: Now I'd like to talk about energy efficiency within the company generally

- How would you describe the company's energy strategy?
 - What standards, if any, do you work towards? (*Probe ISO50001 and BSI standards*)
 - What is the business's attitude to and approach to energy efficiency?
 - Who or where do you go to for advice? And how easy is it to find that advice?
 - What targets or behaviours are there in place to encourage energy efficiency? Are these measured?
 - What actions are currently taken? e.g. carbon emission reduction target, energy efficiency target, renewable energy target, recycling, turning equipment off overnight, encouraging reduction in staff travel etc?
- Has the business invested in, or does it plan to invest in any energy saving/measurement technologies? e.g. smart lighting, smart heating, on-site renewable generation, biomass boiler, on-site battery energy storage, combined heat & power system. Electric vehicle charging points etc
 - What prompted that investment?
- What do you know and understand about Net Zero and the Government's targets?

Looking at long-term strategy and Net Zero

Moderator to use this definition of Net Zero if required:

Put simply, Net Zero refers to the balance between the amount of greenhouse gas produced and the amount removed from the atmosphere. We reach Net Zero when the amount we add is no more than the amount taken away.

'Net Zero' refers to the balance between the amount of greenhouse gas produced and the amount removed from the atmosphere. We reach Net Zero when the amount we add is no more than the amount taken away

In 2019, the UK Government committed to the Net Zero target by 2050. Reaching net-zero greenhouse gas emissions requires extensive changes across the economy.

There is no commonly agreed definition of what constitutes Net Zero emissions, however the Carbon Trust propose to the following definition for a Net Zero company:

A Net Zero company will set and pursue an ambitious 1.5°C aligned science-based target for its full value-chain emissions. Any remaining hard-to-decarbonise emissions can be compensated using certified greenhouse gas removal.

- Do you have a long-term strategy in place with regards to Net Zero in your business? If so, what is it?
- What is the business's focus in terms of short-term savings (energy efficiency) versus long-term gains (decarbonisation) relating to energy efficiency? Why is this?
- *If applicable:* What prevents the business from adopting a longer term strategic approach to energy and carbon emissions more broadly?
 - Is it the cost of implementation or does it relate to how the business thinks about its future and the extent to which there is a vision for energy efficiency in place?
 - If the latter, to what extent would an energy audit help the business?
- [if not covered above] What is the company's policy specifically regarding Net Zero?
Moderator to ask if not covered spontaneously:
 - What is being done currently?
 - Is there a vision or plan for Net Zero?
 - Realistically, what is the level of commitment to Net Zero?
 - How far does it go? e.g. not just within the business's control but beyond i.e. encouraging employees to commute to work in greener ways / supply chain
- Who do/would you go to for advice on Net Zero?
 - Do you think existing advisors would be helpful in this regard? Why/why not?

- And if not, who would you go to?
- Thinking about your organisation, what are the key challenges to achieving Net Zero?

Moderator: Now I'd like to talk a bit about ESOS audits

- Within your role, to what extent are you and have you been involved in ESOS audits?

For those involved in ESOS audits:

- When was your last ESOS audit?
- What is your overall view of the ESOS audits e.g. usefulness, stimulation to action?
 - What's important for you when choosing a provider for your ESOS audit?
- How engaged would you say the business is with the ESOS findings?
- How useful did you find the recommendations?
 - What was most useful?
 - What, if anything, was less useful?
- What was your business's response to the recommendations in terms of:
 - Consideration of recommendations
 - Proportion of the recommendations implemented
- If not 100% implemented, why are some recommendations not implemented?
- Thinking about the company's last audit - what was done as a result of this?
 - What were the priority issues that were raised?
- [if applicable] How useful is ESOS in helping you plan for Net Zero? What makes you say this?

If ISO 50001 and with limited awareness of ESOS audits:

- How does Net Zero fit within your ISO 50001 certification?
- How engaged would you say the business is with the findings?

- How would you describe the business's response to the recommendations?
- How useful is it in helping you plan for Net Zero?

Inclusion of Net Zero in ESOS

Purpose of section: To identify how they think that Net Zero could be incorporated into ESOS audits

25 mins

Moderator: Now I'd like to spend a bit of time talking about the plan to include Net Zero in ESOS audits and how you think this could be done

- Overall, what do you think it would mean to incorporate a Net Zero audit into ESOS assessments?
 - What do you think top of mind the implications of this are?
 - What is your general view towards the idea of inclusion?
 - What do you think the benefits and drawbacks are?
 - What do you see as the main hurdles/challenges?
 - What do you think are the key considerations?
 - How realistic is it to achieve?
 - If not already covered, probe into the balance between short term energy saving measures to a long term carbon reduction strategies

MODERATOR TO SHOW ON SCREEN

A Net Zero element to an ESOS audit would involve an overall assessment of carbon emissions and other greenhouse gas emissions resulting from energy use which the organisation will need to be addressed to be carbon neutral or Net Zero by 2050. To cover energy use in buildings, transport and industrial processes

The aims of a Net Zero element to ESOS would be to:

- Refocus the ESOS scheme from short term cost savings to cover longer term strategic considerations around use of energy
- Identify potential risks to the business of moving to Net Zero and possible trajectories

- Ensure that investment in energy efficiency now doesn't prejudice future changes (e.g. clean heat)
- Widen recognition among businesses of the importance of taking action now or in the future to move to Net Zero

- What are your reflections on seeing this?
- How do you think the assessment would differ to how it is now?

MODERATOR TO SHOW ON SCREEN

The Net Zero audit would include:

- An assessment of current fossil fuel use and direct greenhouse gas emissions from the business
- Potential for decarbonisation of each use identified – what are the low and/or zero carbon options are for each technology
- The potential for investment and cost-effectiveness in the shorter or longer term
- What a suitable intervention point might be (e.g. lease renewal, end of life)
- When relevant investment might occur
- Any conflicts between energy efficiency actions identified within the ESOS audit and longer-term carbon reduction options
- Identify where government policy has already outlined that technology will be phased out in future e.g. petrol and diesel cars

- Overall, what are your views on this description?
- While screen sharing probe for their expectations around:
 - More extensive assessments, e.g. assessment of emissions from the business
 - Broader recommendations covering energy efficiency measures and longer term solutions to achieve Net Zero and the conflicts between these
 - Advice on when to introduce interventions for greatest impact balancing cost,

energy efficiency and emissions

- Advice on where they will need to act in the future due to changing Gov policy
- In terms of what's covered in the audit, what would you expect in terms of advice and recommendations on the following areas: (Probe for each - how useful in ESOS report, likelihood to act on recommendations)

MODERATOR TO SHOW LIST ON SCREEN

- Source of energy (solar, wind, hydrogen etc.)
- Renewable technologies (heat pumps, district heating, biomass heating solar PV etc)
- Energy efficiency measures (e.g. LED lighting etc)
- Fleet management (e.g. switch/phase over to electric vehicles including necessary charging/refuelling infrastructure)
- Fuel used by other transport (company owned planes, trains and vessels)
- Staff travel for work (e.g. more video conferences, less plane travel etc.)
- Investment in Net Zero electricity (renewable, load-shifting, smart technologies)
- Broader influences (changing staff behaviour re: commuting) etc.
- Scope for decarbonisation of industrial processes
- Offsetting carbon emissions
- What impact would Net Zero have on the ESOS audit from your perspective?
Spontaneous then probe
 - Commissioning and undertaking the report - e.g. complexity, cost
 - Impact on recommendations and implementing them
- What could the impact be if Net Zero elements were not included?
 - How else would your organisation work towards Net Zero?
 - How would your organisation identify the how to take steps towards Net Zero

Voluntary extensions

- In addition to the Net Zero audit, what are your thoughts about a voluntary extended breadth of content to areas beyond the control of the business e.g.
 - Staff commuting
 - Waste and resource use
 - Supply chain emissions
 - Adaptations to future impacts of climate change, such as overheating in buildings
- How interested would you be in the Net Zero audit looking at the impact of your business electricity use on the carbon emission from the wider electricity system and opportunities that might cover:
 - Investment in renewable electricity
 - Potential for load-shifting to off-peak times
 - Investing in smart technologies and storage solutions to facilitate these?

Moderator: Now I'd like to look at the Net Zero design

- Would you want the Net Zero element to ESOS to sit wholly within the current ESOS structure?
- What are the benefits and drawbacks to this?
- Now thinking about how the Net Zero element might be designed:
 - What is the balance between problems being identified and solutions offered?
 - What if there currently isn't a solution to an issue?
 - What if the audit highlights Net Zero issues but is not able to offer technological solutions i.e. the technology does not yet exist or is not yet commercially viable?
 - Would you prefer a prescriptive audit methodology with clear actions or a looser flexible model that allows your business to identify its own priorities?
 - Or would it be more useful for your business to get a set of specific recommended actions or a framework for comparing your performance against a set of general criteria?
- In terms of reporting, would you prefer:

- A separate Net Zero report or section within the existing report
- A combined report with a suggested programme of works including both energy efficiency and carbon reduction
 - What are the benefits and drawbacks of each?
- How interested would you be in a standardised summary up front in the report with consumption from the last audit and your business's compliance? What makes you say this?
- What do you think of a Net Zero audit that includes an element of benchmarking to allow companies to compare performance?
 - What would your company's response be to this?
 - Would it encourage action?

For the 1-2 companies that are ISO 50001 only:

- What do you think your company's view would be towards a Net Zero element in ESOS?
- Would it be welcomed or would it be regarded less positively? For what reasons?
- How might it work alongside the ISO 50001?
- How could it be incorporated without adding more burdens if the business is complying with ESOS via ISO 50001?

Moderator: Now I'd like to briefly talk to you about other standards for Net Zero audits

- Are you aware of any other existing approaches or standards for Net Zero audits that could be used or adapted for ESOS?
 - What are the strengths and weaknesses of these approaches?
- Which of these standards apply to your company and its business?

Impact of Net Zero element to ESOS audit on their business

Purpose of section: To understand how they perceive the impact on the business of Net Zero being included in an ESOS audit

15 mins

Moderator: Now that we have discussed Net Zero being incorporated into ESOS assessments, it would be great to find out a bit more on how you think it would impact on your business

- How do you think incorporating a Net Zero element to an ESOS audit would impact on your business, if at all?
 - Would it be beneficial to your business? If so, in what ways?
- To what extent would this more strategic and long-term aspect increase or decrease your company's engagement with ESOS audits?
- How new and useful would the additional information provided by a Net Zero element be?
 - Would you expect it to be substantial?
 - How would it compare to the absence of Net Zero as currently?
- On a scale of 1-10 (1 is not at all, and 10 is to a great extent), how would incorporating a Net Zero element improve the ESOS audits?
- And on the same scale how would the Net Zero element prepare your business for the next 3-5 years and beyond?
- How likely is it that your business would take action on the basis of a Net Zero audit (as opposed to direct energy savings recommendations from existing audits)?
- How can the design of this element of ESOS encourage your business to invest in long-term carbon saving, as opposed to short-term energy saving measures?

Conclusion

Purpose of section: To sum up the discussion and cover anything further to consider

3 mins

- **In summary**, what do you think the impact would be on your business of a Net Zero element to the ESOS audit? Would it be welcomed or received with reticence? For what reason?

Appendix B - 4. Business Questionnaire

Section A: Profiling

ASK ALL

SINGLE RESPONSE

A1. Please confirm the number of employees in your organisation.

Please select ONE only

Less than 50	1
50 - 149	2
150 - 249	3
250 - 499	4
500 - 999	5
1,000 - 9,999	6
10,000 or more	7
Don't know	97

ASK ALL

SINGLE RESPONSE

A2. Please confirm your organisation's revenue in the last fiscal year.

Please select ONE only

Less than £1M	1
£1M to less than £10M	2
£10M to less than £50M	3
£50M to less than £100M	4
£100M to less than £500M	5
£500M to less than £1BN	6
£1BN+	7

Don't know	97
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SCREEN OUT IF A1 IS NOT 4- 7 OR IF A2 IS NOT 4-7 (i.e. must have either 250+ employees or revenue of £50M+)

ASK ALL

SINGLE RESPONSE

A3. Which of the following best describes the industry in which your organisation operates?

Please select ONE only

Agriculture, forestry and fishing	1
Automotive	2
Chemicals/Mining and Metals	3
Consumer Goods/Retail	4
Energy incl Oil & Gas/Power & Utilities	5
Engineering & Construction	6
Financial and insurance activities	7
Forest, Paper & Packaging	8
Healthcare/Pharmaceuticals & Life Sciences	9
Hospitality & Leisure	10
Information and communication	11
Manufacturing	12
Professional services	13
Real estate activities	14
Technology	15
Transportation & Logistics	16
Other (please specify)	94

ASK ALL

SINGLE RESPONSE

A4. Do you have any level of responsibility or oversight of your organisation's energy management and/or operations?

Please select ONE only

Yes, sole responsibility/oversight	1
Yes, some responsibility/oversight	2
No responsibility	3

SCREEN OUT IF 3

ASK ALL

SINGLE RESPONSE

A5. Which of the following best describes your job role?

Please select ONE only

Business Owner	1
Managing Director	2
C- level (CEO, CFO, COO)	3
Contract Manager	4
COO	5
Director	6
Energy and Sustainability Manager	7
Energy Manager	8
Energy Officer	9
Facilities Manager	10
Finance Director	11
Head of Environment	12
Head of Procurement	13
Procurement Manager	14
Property Manager	15

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Operations Manager	16
Other (please specify)	94

ASK ALL

SINGLE RESPONSE

A6. Where is your UK headquarters?

Please select ONE only

England	1
Scotland	2
Wales	3
Northern Ireland	4
None	98

SCREEN OUT IF 98

Section B: Experience of energy and environmental audits

ASK ALL

MULTI RESPONSE

B1a. Has your organisation undertaken any of the following energy schemes/audits within the last 5 years?

Please select ALL that apply

Energy Savings Opportunity Scheme (ESOS) audit (either carried out internally or externally and signed off by an ESOS lead assessor)	1
ISO 50001	2
Display Energy Certificates (DECs)	3
Green Deal Assessments (GDAs)	4
Other (please specify)	94
None	98
Don't know	97

ASK IF 2 OR 3 OR 4 SELECTED AT B1a AND 1 NOT SELECTED

SINGLE RESPONSE

B1b. Did your organisation submit your ISO 50001 and/or Display Energy Certificates (DECs) and/or Green Deal Assessments (GDAs) to comply with some/all of the Energy Savings Opportunity Scheme (ESOS)?

Please select ONE only

Yes, it covered all of our ESOS requirements	1
Yes, it covered some of our ESOS requirements	2
No, we did not comply with ESOS	3
Don't know	97

SCREEN OUT IF 1 NOT SELECTED AT B1a OR 1 OR 2 NOT SELECTED AT B1b

ASK IF 2 AT B1b

SINGLE RESPONSE

B1c. Did your organisation submit an ESOS audit to cover the areas not covered by the ISO 50001 / Display Energy Certificates (DECs) / Green Deal Assessments (GDAs)?

Please select ONE only

Yes	1
No	2
Don't know	97

SCREEN OUT IF 1 NOT SELECTED AT B1c

ASK IF 1 AT B1a OR IF 1 AT B1c

SINGLE RESPONSE

B1d. Did you have access to the recommendations from the Energy Savings Opportunity Scheme (ESOS) report?

Please select ONE only

Yes	1
No	2

ASK ALL

SINGLE RESPONSE

B2. When did you submit an Energy Savings Opportunity Scheme (ESOS) declaration?

Please select ONE only

Phase 1 (2015)	1
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Phase 2 (2019)	2
Both Phase 1 and Phase 2	3
Don't know	97

ASK IF 1 AT B1d

SINGLE RESPONSE

B3. How useful did you find the recommendations of the ESOS report?

Please select ONE only

Very useful	4
Quite useful	3
Not very useful	2
Not useful at all	1

ASK IF 1 AT B1d

SINGLE RESPONSE

B4. To what extent did your organisation implement the recommendations from the ESOS?

Please select ONE only

Implemented all	1
Implemented most	2
Implemented some	3
Didn't implement any	4

ASK IF 2-4 AT B4

MULTI RESPONSE. OPTION 5 = EXCLUSIVE

B5. Why did you not implement them all?

Please select All that apply

Have already implemented our own energy efficiency plans	1
Recommendations not detailed enough	2
Didn't have the knowledge/skills to implement them	3
Didn't have the budget to implement them	4

Not interested in changing our energy use	5
Other (please specify)	94

Section C: Net Zero

ASK ALL

SINGLE RESPONSE

C1. Which of the following best describes your organisation's energy strategy?

Please select ONE only

We have a formal, documented energy strategy	1
We have an informal strategy, which we have discussed internally but not documented	2
We just try to minimise our energy bills	3
We don't have an energy strategy at all	4

ASK IF 1 OR 2 AT C1

MULTI RESPONSE

C2. Does your organisation's energy strategy include any of the following?

Please select ALL that apply

A carbon emission reduction target	1
An energy efficiency target	2
A renewable energy target	3
A low carbon behaviour change campaign e.g. recycling, turning equipment off overnight	4
A strategy for reducing staff travel to reduce carbon emissions e.g. encouraging greater use of video conferencing	5
None of these	98
Don't know	97

ASK IF 1 OR 2 AT C1

GRID

C3. Is your organisation currently doing or do you plan to implement any of the following?

Please select ONE per row

Energy consumption measurement, monitoring and verification	1
Control-optimisation to reduce out-of-hours usage (e.g. smart heating, smart lighting, motion sensors)	2
LED lighting	3
On-site renewable generation (e.g. solar, wind, biomass)	4
Optimisation of energy use for industrial processes	5
On-site battery energy storage	6
Electric vehicle charging points	7
Staff training on efficient energy use (e.g. turn off machines when not needed / over the weekend)	8
Staff incentives/rewards for better transport use (e.g. using public transport/cycling)	9
Actively monitoring and improving driving efficiency of company vehicles	10

GRID OPTIONS

1. Already doing
2. Plan to implement in the next five years
3. Plan to implement , but in more than five years
4. Considering, but currently undecided
5. Have decided not to implement
6. Not applicable to my organisation
97. Don't know

ASK ALL

SINGLE RESPONSE

C4. To what extent are you personally aware of the Government's Net Zero target?

Please select ONE only

I have never heard of it	1
I have heard of it but I don't understand it what it means for my organisation	2
I have heard of it and understand what it means for my organisation	3

'Net Zero' refers to the balance between the amount of greenhouse gas produced and the amount removed from the atmosphere. We reach Net Zero when the amount we add is no more than the amount taken away

Net Zero audits: state of the market and potential to drive action

In 2019, the **UK Government committed to the Net Zero target by 2050**. Reaching net-zero greenhouse gas emissions requires extensive changes across the economy.

There is no commonly agreed definition of what constitutes Net Zero emissions, however the [Carbon Trust](#) propose to the following definition for a Net Zero company:

A Net Zero company will set and pursue an ambitious 1.5°C aligned science-based target for its full value-chain emissions. Any remaining hard-to-decarbonise emissions can be compensated using certified greenhouse gas removal.

ASK ALL

MULTI RESPONSE

C5. Where do you go to access information on...

- a) energy efficiency?
- b) Net Zero?
- c) alternative energy sources?

Please select ALL that apply

Central government websites	1
Expert environmental bodies (e.g. the Carbon Trust)	
Energy member associations (e.g. Energy Managers Association)	2
Energy providers/suppliers	3
Professional associations and institutions (e.g. Institute of Environmental Management & Assessment IEMA)	4
General business groups	5
Local authorities	6
Not for profit organisations	7
Private sector consultants	
Other (please specify)	94
I do not access information on this	98

ASK ALL

SINGLE RESPONSE

C6. To what extent is your organisation planning for the transition to Net Zero?

Please select ONE only

We have a formal, documented plan on what we need to do to achieve Net Zero	1
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We have an informal plan, which we have discussed internally but not documented	2
We have no plans yet to support the transition to Net Zero	3
Don't know	97

ASK IF 1 OR 2 AT C6

SINGLE RESPONSE

C7. How useful has ESOS been in planning for Net Zero?

If you complied entirely using ISO 50001 please answer this in relation to ISO 50001 requirements

Please select ONE only

Very useful	4
Quite useful	3
Not very useful	2
Not useful at all	1

Introducing a Net Zero element to ESOS

We'd like to understand your views around introducing a Net Zero element to the ESOS scheme. The overall scope of ESOS would remain as it is currently in terms of the types of energy use covered. Including a Net Zero element would widen the focus of the audit and particularly the recommendations, from mainly short term cost savings to also cover longer term strategic considerations around use of energy and Net Zero readiness.

ASK ALL

GRID

C11. How useful would each of the following be to your organisation if included in the Net Zero element of ESOS?

Please select ONE per row

Identification of Net Zero risks to the organization	1
Balancing energy efficiency and carbon reduction goals	2
Options for clean heat and substantially reducing fossil fuel use	3
Options for shifting electricity demand	4
Options for decarbonizing transport	5

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Setting appropriate targets	6
Other (please specify)	94

GRID OPTIONS

- 4. Very useful
- 3. Quite useful
- 2. Not very useful
- 1. Not useful at all
- 97. Don't know

ASK ALL

MULTI RESPONSE

C12. If the ESOS scope was extended to include the following, which, if any, would be useful for your organisation?

Please select ALL that apply

Staff commuting	1
Waste reduction	2
Resource use	3
Consumer behaviour	4
Supply chain impacts	5
Offsetting	6
None of the above	98

ASK ALL

SINGLE RESPONSE

C8a. How useful would you find the addition of a Net Zero element to the existing ESOS scheme?

Please select ONE only

Very useful	4
Quite useful	3
Not very useful	2

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Not useful at all	1
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ASK ALL

MULTI RESPONSE. LIMIT TO 5

C9. In your view, what would be the main benefits for your organisation of including a Net Zero element within the existing ESOS?

Please select UP TO FIVE

All energy-related audit information in one place	1
Expert advice on Net Zero	2
Support on defining targets	3
Support on identifying more cost savings	4
A strategic plan to discuss at board level	5
Evidence that will make your company more attractive to external stakeholders (investors, procurement teams)	6
Overall brand reputation	7
Support with strengthening your supply chain	8
Identifying, managing and reporting on climate-related risk	9
Other (please specify)	94
There is no benefit to including a Net Zero element in ESOS	98
Don't know	97

ASK ALL

MULTI RESPONSE. LIMIT TO 5

C10. And, what would be the main challenges for your organisation of including a Net Zero element within the existing ESOS?

Please select UP TO FIVE

--	--

Not being able to afford the upfront costs	1
It would make it too complex to submit	2
It would make it too complex to implement the recommendations	3
Lack of expertise to implement the recommendations	4
Recommendations might be difficult to implement with our existing contracts (e.g. lease, facilities management)	5
Unable to convince senior management / CEO / Board / Owner	6
Just not a priority	7
Currently comply using ISO 50001 and concerned Net Zero would add more reporting burdens	8
Other (please specify)	94
None	98
Don't know	97

ASK ALL

SINGLE RESPONSE

C13a. Would you be more or less likely to act on the recommendations from the ESOS audit if it included a Net Zero element?

Please select ONE only

Much more likely	4
Somewhat more likely	3
Somewhat less likely	2
Much less likely	1

Net Zero audits: state of the market and potential to drive action

Don't know	97
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ASK ALL

OPEN END

C13b. Why do you say that?

Please record response

ASK ALL

SINGLE RESPONSE

C14. To what extent would including an element of benchmarking, allowing you to compare your organisation to others, encourage you to act on the recommendations?

Please select ONE only

To a great extent	3
To some extent	2
To no extent	1
Don't know	97

ASK ALL

SINGLE RESPONSE

C15. How do you think introducing a Net Zero element to ESOS would affect your organisation's engagement with the ESOS scheme?

Please record response

ASK ALL

SINGLE RESPONSE

C16. Does your organisation use any other schemes/audits to inform your transition to Net Zero?

Please select ONE only

Yes (please specify)	1
No	2

Net Zero audits: state of the market and potential to drive action

	Don't know	97
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This publication is available from: www.gov.uk/government/publications/energy-savings-opportunity-scheme-net-zero-audits-state-of-the-market-and-the-potential-to-drive-action

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