



ESOS Phase 4 Compliance: Requirements, Deadlines and How to Prepare

Stay compliant with ESOS Phase 4 and avoid the 2027 bottleneck. Early preparation is key to managing cost, resource and assessor availability.

The Energy Savings Opportunity Scheme (ESOS) has now entered Phase 4, affecting all qualifying large UK organisations. Understanding the latest requirements is essential to ensure compliance, avoid penalties, and identify energy efficiency opportunities.

We support organisations at every stage from early preparation through to ESOS compliance and reporting.

Why Act Now for ESOS Phase 4?

Delaying ESOS preparation can lead to:

- Limited availability of qualified ESOS Lead Assessors
- Rising costs closer to the 2027 compliance deadline
- Increased internal resource pressure

Starting early allows you to:

- Spread workload and cost over time
- Identify early energy and cost-saving opportunities
- Align ESOS with wider ESG and net zero strategy

Who Needs to Comply with ESOS Phase 4?

ESOS applies to large UK organisations. You must comply if your organisation:

- has **250 or more employees, OR**
- has **both:**
 - annual turnover exceeding £44 million, **and**
 - balance sheet total over £38 million

Qualification date: 31 December 2026

If your organisation meets these thresholds on this date, you are required to comply even if you are not currently in scope.

For full scheme details, see: [Energy Savings Opportunity Scheme \(ESOS\) - GOV.UK](#)



Our ESOS Phase 4 Support

We provide a structured, low-burden approach to ESOS compliance:

1. Scoping and Qualification Assessment

- Confirm ESOS eligibility
- Define organisational boundaries

2. Data Collection and Energy Review

- Identify significant energy consumption
- Gather and validate required data

3. ESOS Audit and Opportunity Identification

- Conduct compliant energy audits
- Identify cost-effective energy efficiency opportunities

4. Reporting and Compliance Submission

- Prepare ESOS-compliant reports
- Support notification of compliance

5. Ongoing Support

- Action plan development
- Progress update reporting
- Integration with net zero strategy

ESOS Phase 4

Why Work with Carbonbit on ESOS Phase 4?

We combine technical ESOS expertise with broader ESG and decarbonisation insight helping you go beyond compliance to deliver measurable value.

- Experienced ESOS Lead Assessors delivering audit-ready, compliant assessments
- Integrated ESG and net zero expertise aligned with wider transition strategies
- Low-burden delivery approach to minimise internal resource requirements
- Focus on practical, costed energy efficiency opportunities
- Ongoing support across action planning, reporting, and compliance cycles



ESOS Phase 4 Deadlines

- Phase 4 start date: **6 December 2023**
- Qualification date: **31 December 2026**
- Compliance deadline: **5 December 2027**

If you were in scope for Phase 3:

- Action Plan deadline: **5 March 2025**
- First Progress Update: **5 December 2025**
- Second Progress Update: **5 December 2026**

What's Changed in ESOS Phase 4?

Net Zero Requirements Delayed

Mandatory net zero requirements have been postponed to Phase 5 (2027–2031).

Voluntary Net Zero Reporting

Organisations can align with PAS standards developed by DESNZ and BSI:

- PAS 51215-1:2025 – Energy and decarbonisation assessment process
- PAS 51215-2:2025 – Competency requirements for assessors

Qualification Criteria Unchanged

Eligibility thresholds remain the same as Phase 3.

Changes to Compliance Routes

Display Energy Certificates (DECs) and Green Deal Assessments (GDAs) are no longer valid routes to compliance.

Greater Transparency

Enhanced reporting requirements on progress against action plans.

Get Started with ESOS Phase 4

Whether you are preparing early or need support closer to the deadline, our team can help.

To discuss your organisation's requirements, contact: lorraine.hargreaves@carbonbit.com