



ESOS Newsletter

Issue 46

October 2026

Welcome to the Energy Savings Opportunity Scheme (ESOS) newsletter, keeping you updated with key information relating to the scheme.

Submission of Further Progress Update (Progress Update 2)

The deadline for submitting your ESOS Progress Update 2 is 5 December 2026.

You must complete the second of the two progress updates if you are:

- A responsible undertaking which submitted an initial progress update for the third compliance period under an existing MESOS account.
- An undertaking that has left its highest parent group / participant following the submission of the initial progress update, which has not agreed to comply with its previous or new group so must comply on its own behalf as the responsible undertaking, under a new MESOS account.

Participants must report whether, since submitting their initial progress update, if they have implemented any further measures from their action plan or any measures not included in it. For each implemented measure, they must estimate the reduction in energy consumption achieved between 6 December 2025 and 5 December 2026. Participants may also optionally provide estimates for this period for measures previously reported as implemented in the action plan or initial progress update. The Environment Agency collates this data for publication of all progress updates on [Energy Savings Opportunity Scheme – National Data Library](#).

Late submission or non-submission of the further progress update may result in enforcement action by your regulator.

To support ESOS participants to prepare the information needed for the Further Progress Update we have created the attached template: Further Progress



Update (PU2). The template cannot be uploaded directly onto the MESOS system but may be helpful in collating the information required.

[Further Progress Update PU2 Template v1.0](#)

MESOS Reporting System Update

The further progress update feature is now live in MESOS, allowing advanced users to submit their updates. You must have a registered organisation account in MESOS to do this.

To start and submit your further progress update, follow these steps:

- Log in to [MESOS](#)
- Select the 'Accounts' section.
- Select your organisation account, then choose 'start a new task'.
- Under 'Phase 3 Progress Update 2', click the green 'Start' button.
- The Progress Update 2 workflow will open.

Once started, 'Progress Update 2' will appear as a task on your dashboard. You can submit it within MESOS when it is complete, for your regulator to access.

Qualification for Phase 4

Organisations which meet the qualification criteria on the qualification date for the fourth compliance period of ESOS, 31 December 2026, are required to comply with ESOS by 5 December 2027.

Under the Companies Act 2006, an undertaking is:

- a corporate body or partnership
- an unincorporated association carrying on a trade or business, with or without a view to profit.



A large undertaking is any UK undertaking that meets either one or both of the following conditions:

1. It employs 250 or more people.
2. It has an annual turnover in excess of £44 million and an annual balance sheet total in excess of £38 million.

Further guidance on undertakings is available in [Section 1 and 2 of the How to Comply guidance](#) and [Find out if you qualify](#).

Compliance Requirements

Organisations will need to calculate their total energy consumption over a consecutive 12 month reference period that:

- includes the qualification date
- ends before the compliance date
- uses verifiable data, where reasonably practicable.

Guidance on preparing your ESOS Assessment and Notification of Compliance is available in Sections 4-12 of the [How to Comply guidance](#).

Contact us

If you have any queries relating to ESOS or if there is anything specific you would like to see in future ESOS newsletters, please consult the ESOS Guidance in the first instance or email our [ESOS Technical Helpdesk](#).

For any IT specific queries relating to the MESOS Reporting System, please contact our [ESOS IT helpdesk](#).