

SPEEDIER

SME Program for Energy Efficiency through Delivery and Implementation of EneRgy Audits

D5.4- REPORT ON THE RESULTS OF THE EVALUATION OF THE SPEEDIER PILOTS

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This document is the report associated with Deliverable 5.4 'Report on the results of the evaluation of the SPEEDIER Pilots'. It contains a summary of the SPEEDIER Service evaluation performed with the involvement of SMEs in the SPEEDIER pilots from four European regions (Spain, Romania, Ireland, Italy).

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Abbreviations

- ECM: Energy Conservation Measure
- SME: Small and Medium sized Enterprise
- EU: European Union
- ESCO: Energy Service Company

GDPR:General Data Protection Regulation



1 Introduction

SPEEDIER is a highly innovative one-stop-shop solution that applies an integrated approach to energy management, providing information, advice, capacity building, energy auditing, financing, as well as implementation of energy efficiency solutions and monitoring of impacts. This integrated approach is advocated by the International Energy Agency in their 2015 report 'Accelerating Energy Efficiency in Small and Medium-Sized Enterprises'.

The primary aim of SPEEDIER is to develop and evaluate a self-financing outsourced energy management service to SMEs, by outsourcing the role of the Energy Manager to SPEEDIER Experts allowing them to access the expertise needed at the required time, leading to greater uptake of energy audits and implementation of energy efficiency measures.

The SPEEDIER pilots feature three approaches addressing a number of target groups of SMEs in 4 EU countries:

Location Based Approach - In Spain the pilot was carried out at a single business park to evaluate the potential advantages of clustering SMEs leveraging the benefits of proximity to other SPEEDIER participants accessing the economies of large-scale projects.

Sector Based Approach - In Ireland and Romania, the SPEEDIER concept was piloted with SMEs in the manufacturing and hospitality sectors.

ESCO (Energy Service Company) Approach - Italy, the pilots evaluated a more general approach of accessing SMEs from any sector via ESCOs.

In order to provide a general overview of the SPEEDIER project and secure interested SMEs and stakeholders, each of the pilot site leaders organised a target community engagement event in their respective pilot country and engaged businesses into taking part in the SPEEDIER Service. For further information and details please see Deliverable D5.1, 'Delivery of 4x Engagement events one in each pilot regions'.

Subsequently, the SPEEDIER Service was developed and evaluated through the pilot studies in all the pilot countries. Initially the pilot implementation was planned as two phase implementation, but due to Covid-19 pandemic both the phases were merged and executed as a single phase implementation. For further information and details please see Deliverable D5.2 Summary report on the results of First and Second SPEEDIER Service pilot.

To gather feedback, opinions, and ideas for improvement from organisations that attended the engagement events, participated in the SPEEDIER pilot implementation, a survey, via a series of evaluation questionnaires, was carried out with the entities that were involved during this process. This report presents the results of the survey and the main conclusions obtained from the analysis of the survey.



2 **Objectives**

The primary objectives of the SPEEDIER Service evaluation were to:

- Evaluate the success and impact of the SPEEDIER Service implementation.
- Improve the SME's training materials.
- Improve the best practices defined in Task 7.1 'Develop SPEEDIER Best Practices Guidelines for SMEs and large enterprises in the EU'.

To achieve these objectives, each pilot site leader shared the evaluation questionnaire with the SMEs, large enterprises and energy experts from their regions involved in the engagement events and the SPEEDIER Service pilot implementation.

3 Methodology

This section describes the methodology used to develop the questionnaire and disseminate it among SMEs, large companies, and energy experts in each of the four pilot countries (Ireland, Italy, Spain, and Romania).

3.1 Engagement event evaluation survey

An evaluation survey was prepared to gather feedback from attendees of the engagement events during the event. The survey was developed after the engagement events in Ireland had already taken place and hence, the Irish pilot has not been evaluated. The results from the evaluation of engagement events were used to improve the remaining events that were to be held. The evaluation survey can be located in Annex 1.

3.2 SPEEDIER Service Evaluation Questionnaire

A SPEEDIER Service Evaluation questionnaire was prepared and followed two approaches:

- From the **qualitative** point of view, aspects such as the improvement of skills/capability/competencies among SMEs staff (to be measured in number of people with increased capacity) were considered.
- From the **quantitative** point of view, aspects such as primary energy savings triggered by the project (in GWh/year), or investments in sustainable energy (in million Euro), were considered.

The results from the SPEEDIER Service evaluation of the pilot implementation were used to improve the SPEEDIER Service offered as well as the SME's training materials. In this document a summary of the overall findings from the SPEEDIER Service Evaluation are presented. The evaluation survey can be found in Annex 2.

3.3 GDPR and privacy

To comply with GDPR requirements, details of the participants of each engagement event were not shared publicly or with third parties, and the questionnaires were anonymised. This has remained firm throughout the duration of the project. The participant data has only been shared among SPEEDIER consortium partners to enable the provision of SPEEDIER Services only.



4 Evaluation questionaries preparation

4.1 Engagement event evaluation survey

This questionnaire was prepared by CTA and shared with all partners for approval. The questionnaire structure was simple, with the main objective of obtaining feedback from the entities participating in the engagement events. It mainly focuses on rating, from 1 to 5, with regards to the organisation, dissemination, and contents of the event. In addition, the speakers and the participants of the event were evaluated. It also included two open response sections where attendees could make suggestions for improvements and topics of interest for future events. This questionnaire was distributed on paper (before the global COVID-19 pandemic).

4.2 SPEEDIER Service evaluation questionnaire

This questionnaire was prepared by CTA, with the support of IERC, and shared with all partners for approval. The questionnaire was composed of three different sections:

- Section 1: Initial Profile (all mandatory): general information about the entity conducting the survey and their previous experience regarding energy audits.
- Section 2: Qualitative aspects about the SPEEDIER Service: how the SPEEDIER service helped and contributed to the SME to improve their energy efficiency process.
- Section 3: Quantitative aspects regarding SPEEDIER Service: Greenhouse Gas Emission and Energy saving reduction rates.

This questionnaire was distributed online by the pilots' leaders to the SMEs involved in the SPEEDIER Service. See link <u>here</u>.



5 Survey Results

5.1 Engagement event evaluation survey

The evaluation survey was developed after the engagement events in Ireland had already taken place and hence, the engagement event of Irish pilot has not been evaluated. All the scores were evaluated out of score 5.

Evaluation survey results for Spain are detailed in Table 1.

Criteria	Score	
Organisation	4.9	
Dissemination	3.9	
Interest of theme and contents	4.4	
Quality and clarity of content	4.5	
Level of participation and discussion	3.4	
Overall score	4.1	

Table 1. Evaluation survey results for SPAIN

Evaluation survey results for Italy are detailed in Table 2.

Criteria	Score	
Organisation	4.7	
Dissemination	3.8	
Interest of theme and contents	4.8	
Quality and clarity of contents exposed	4.3	
Level of participation and discussion	2.9	
Overall score	4.1	

Table 2. Evaluation survey results for ITALY



Evaluation survey results for Romania are detailed in Table 3.

Criteria	Score	
Organisation	4.0	
Dissemination	3.5	
Interest of theme and contents	4.8	
Quality and clarity of contents exposed	4.0	
Level of participation and discussion	3.9	
Overall score	4.0	

From the above tables (Table 1, Table 2, Table 3) it is clear that Engagement events of all the pilot sites (except Ireland) have been scored above 4 (out of 5) by the event attendees.

5.2 SPEEDIER Service Evaluation Questionnaire

A total of 20 SMEs and large companies answered these questionnaires: 5 from Spain, 5 from Ireland, 5 from Romania and 5 from Italy.

5.2.1 Section 1: Initial profile

From Table 4 it can be seen that the majority of the respondents were from smaller (micro < 10 employees/partners). With only 10% of the respondents being from larger SMEs with over 250 employees.

Type of entity	Percentage of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Micro (<10 employees/partners) & Annual turnover ≤ 2M€	45%	2	0	4	3
Small (10≤ employees/partners ≤49) or (Annual Turnover ≤ 10MM€)	30%	1	2	1	2
Medium (49 <employees partners<br=""><250) & (Annual Turnover ≤ 43MM€)</employees>	15%	2	1	0	0
Large (>=250 employees/partners) or (Annual Turnover > 43MM€)	10%	0	2	0	0

Table 4 Size of Company (Question 3)



From Table 5 it can be seen that the majority of the respondents were from Industry/Manufacturing with a substantial minority of the respondents being from the hospitality sector (25%) and ICT (5%).

Sector/Group	Percentage of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Industry/Manufacturing	50%	5	5	0	0
Hospitality	25%	0	0	0	5
Others	20%	0	0	4	0
ICT	5%	0	0	1	0
Commercial	0%	0	0	0	0
Energy and environment	0%	0	0	0	0
Building	0%	0	0	0	0

Table 5 Sector/group where the company operates (Question 4)

From the Table 6 it is clear that majority of the respondents (28%) either have no previous experience of energy audit or have positive experience, whereas a significant minority (19%) of respondents have had negative experiences with previous energy audits.

The mixed response to the query regarding previous experience of energy audits is reflected in the results presented in Table 6.

Previous experience in energy audit	Percentage of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Very positive	10%	2	0	0	0
Positive	25%	0	4	1	0
Neutral	15%	0	1	1	1
Negative	20%	0	0	0	4
Very negative	0%	0	0	0	0
No previous experience	30%	3	0	3	0

Table 6 Previous experience in Energy Audits (Question 5)

Table 7 shows that the majority of the SMEs surveyed (76%) consider supports for energy audits as either important or very important with only 10% of respondents considering it not at all important. The survey results therefore indicate there is broad agreement about the importance of supports when implementing energy audits.



Available support for energy audits	Percentage of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Very important	20%	1	2	1	0
Important	55%	2	3	2	4
Low slightly important	15%	1	0	1	1
Not at all important	10%	1	0	1	0
No opinion	0%	0	0	0	0

Table 7: Support available in their countries for conducting/implementing Energy Audits (Question 6)

A similar result, presented in Table 8, was found in the survey results with respect to the importance of information regarding energy audits with over two thirds of the respondents indicating that it was of high or medium importance and only 15% indicating that it was of very low or no importance.

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Very high	0%	0	0	0	0
High	30%	1	2	3	0
Medium	40%	3	3	1	1
Low	20%	0	0	1	3
Very low	10%	1	0	0	1
None	0%	0	0	0	0

 Table 8 importance of Information available in their countries regarding Energy Audits (Question 7)



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5.2.2 Section 2: Qualitative aspects about the SPEEDIER Service

Table 9 shows that an overwhelming majority (95%) of survey participants were satisfied regarding with their experience with the SPEEDIER Service and none of the survey participants were dissatisfied with SPEEDIER Service.

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Very satisfied	20%	3	0	0	1
Satisfied	75%	2	5	4	4
Neutral	5%	0	0	1	0
Dissatisfied	0%	0	0	0	0
Very dissatisfied	0%	0	0	0	0

Table 9: Satisfaction about the overall experience with the SPEEDIER Service (Question 8)

Table 10 indicates that SPEEDIER Service either matched (57%) or exceeded (43%) the survey participants expectations. It is important to note that none of the participants said that SPEEDIER Service did not meet their expectation.

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Exceeded my expectations	45%	4	0	1	4
Matched my expectations	55%	1	5	4	1
Did not meet my expectations	0%	0	0	0	0

Table 10: SPEEDIER Service meeting their expectations (Question 9)

From Table 11 it is clear that the vast majority (90%) of respondents said that SPEEDIER Service helped them to increasing energy awareness of their staff.



Answers	Percentages of respondents (n=20)		No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Significantly increased energy awareness	10%	1	0	1	0
High Moderately increased energy awareness	45%	3	1	3	2
Medium Slightly increased energy awareness	35%	1	4	0	2
Low Not clear if it increased energy awareness or not	5%	0	0	0	1
Very low Did not increase energy awareness at all	0%	0	0	0	0
None	5%	0	0	1	0

Table 11: The SPEEDIER Service helped to increase the level of energy awareness among their staff (Question 10)

Table 12 shows that more than 95% of respondents said that the SPEEDIER Service contributed (moderately slightly – 48%, enough moderately – 43% and very much significantly – 4.5%) to increased skills/capacity/competences among their staff.

Answers	Percentages of respondents (n=20)	respondents	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Very much Significantly increased skills	5%	1	0	0	0
Enough Moderately increased skills	40%	2	1	2	3
Moderate Slightly increased	50%	2	4	3	1



Insufficient Not clear if skills increased or not	5%	0	0	0	1
None Did not increase skills at all	0%	0	0	0	0

Table 12: SPEEDIER Service contribute to increase skills/capability/competences among yourstaff?(Question 11)

Question 12 of the survey asked the survey participants "What could be improved in the SPEEDIER Service? What did you find most useful about the SPEEDIER Service?" Table 13 presents some of the key suggestions provided by respondents to improve SPEEDIER Service. Some of the key suggestions were: -

- 1. "Provide more information on available financial support for energy audits implementation"
- 2. "Assistance in future monitoring of implemented ECMs"
- 3. "Assist in future implementation of ECMs"
- 4. "Enhance the tool and create more customisation availability"

Answers
"We are still in the project. Satisfied so far with progress. SPEEDIER helping with procurement of recommended improvements would be of great help."
"They are very approachable and happy to answer any questions and offer suggestions."
"The report was excellent however a follow up consultation may be needed to ensure companies put some of the recommendations into action. Assistance with securing available grants would be useful also. Thank you."
"They were very willing to work with us and take our unique requirements into account."
"The support on initiatives for improvements."
"Personal contact with the SPEEDIER expert."
"More information on the available finance for energy audit implementation."
"Future support during the audit implementation."
"Future monitoring."
"Regular update on the available finance."

"Not very innovative for the Italian market."



"The staged approach is helpful."

"The replicability is a useful aspect."

"It is a quick support to the audits performed by ESCo."

"The tool could be expanded to create more customization available."

"The ideas it provides for improving our daily energy savings behaviour."

"HG Control has a small office in the Technoincubator. We see the information well in relation to the office we have."

"We appreciate the change to LED lighting, more comfortable for a working area."

"Good impact of LED lighting. It is much better for the eye fatigue."

"The opportunity to have metrics allow us to control and improve the use of the energy. We'd like to have an indicator of the average of the building as a KPI."

"The most useful aspect is the stress on the ring-fencing mechanism

 Table 13: Suggestions to improve the SPEEDIER Service (Question 12)

5.2.3 Section 3: Quantitative aspects regarding SPEEDIER Service

In Question 13, survey participants were asked about what part of their energy bill they expected to achieve energy savings because of their energy audit. The vast majority of the participants believed that they would achieve savings in their electricity bills. The results from this question presented in Table 14.

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland		No. of respondents from Spain	No. of respondents from Romania
Electricity	80%	4	5	5	2
Gas	15%	0	0	0	3
Oil	0%	0	0	0	0
Others	5%	1	0	0	0

Table 14: What kind of Energy Savings are expected to be achieved because of the energy audit? (Question 13)

Details of the expectations of the survey participants for the magnitude of the energy savings for each fuel type, electricity, gas and oil in Table 15, Table 16, and Table 17 respectively. It can be seen can be seen that among participants who expect to see the largest savings in



electricity, the majority (80%) expect savings of between 0 and 10%. In contrast, for survey participants who stated that they expected to make the largest savings in gas or oil, the majority of participants did not know what savings they were likely to make.

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Between 0% - 10%	80%	3	5	4	4
Between 11% - 20%	15%	2	0	0	1
More than 21%	0%	0	0	0	0
l don't know	5%	0	0	1	0

Table 15: Expected electricity savings (Question 14)

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Between 0% - 10%	10%	1	0	0	1
Between 11% - 20%	20%	1	0	0	3
More than 21%	0%	0	0	0	0
l don't know	70%	3	5	5	1

Table 16: Expected gas savings (Question 14)



Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Between 0% - 10%	10%	2	0	0	0
Between 11% - 20%	5%	1	0	0	0
More than 21%	5%	1	0	0	0
l don't know	80%	1	5	5	5

 Table 17: Expected oil savings (Question 14)

In Question 15, survey participants were asked to estimate the reduction in Green House Gas (GHG) emissions following the energy audit. Table 18 shows that survey participants did not expect GHG reduction greater than 30%. However, almost a third of participants (32%) did not know what reduction in GHG emissions to expect.

Answers	Percentages of respondents (n=20)	No. of respondents from Ireland	No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Between 0% - 10%	25%	1	2	1	1
Between 11% - 20%	30%	2	0	0	4
Between 21% - 30%	10%	1	0	1	0
More than 31%	0%	0	0	0	0
I don't know	35%	1	3	3	0

Table 18: Greenhouse Gas Emissions savings expected to be achieved through the energy audit(Question 15)

The final question of the survey explored the attitude of the survey participants with respect to how much they planned to invest in the ECMs recommended in the energy audit in the next 2 years. Table 19 indicates that a significant majority of survey respondents were expecting to make investments greater than €5,000 in ECM recommended by the audit in the next two



years. A third of the SMEs (33%) are planning to invest more than €10,000 for implementation of suggested ECMs measures, with another 29% planning to invest between €5,000 and €10,000.

This is significant as the recommendations of the energy audit are triggering significant ECMs investments within the next two years in almost two thirds of the SMEs surveyed.

Answers	Percentages of respondents (n=20)		No. of respondents from Italy	No. of respondents from Spain	No. of respondents from Romania
Between €0 - €1,000	25%	0	0	5	0
Between €1,000 - €5,000	15%	2	1	0	0
Between €5,000 - €10,000	25%	1	1	0	3
>€10,000	35%	2	3	0	2

Table 19 How much do you plan to invest in the Energy Conservation Measures (ECM) recommended in
the energy audit in the next 2 years? (Question 16)



6 Conclusion

Feedback, opinions, and ideas for improvement from organisations that attended the engagement events, and who participated in the SPEEDIER pilot implementation presented in this deliverable.

The engagement events met the expectations of the attendees. They were key to the recruitment of SMEs interested in receiving the SPEEDIER Service and helped in the recruitment of energy experts.

The SPEEDIER Service was useful for most of the participating SMEs. More than 95% of the SMEs surveys indicated that they were either very satisfied or satisfied with the SPEEDIER service. Furthermore, all participants indicated that the SPEEDIER service either matched or exceeded their expectations.

Finally, almost two thirds of the SMEs surveyed, indicated they intended to invest at least €5,000 in ECMs, recommended by the energy audit that took place as part of the SPEEDIER service, within the next two years. This demonstrates the value of the SPEEDIER approach to support the investment of ECMs in SMEs and the value of SPEEDIER in support the decarbonisation of SMEs across the continent.



Annex 1: Event Evaluation Survey – Template

ENGAGEMENT EVENT [name] organised by [SPEEDIER partner] [date]

In order to gather your opinion on the organized day, we have prepared a short questionnaire that will help us plan and improve future activities. Thank you for coming and for your collaboration.

1. Rate the following aspects related to the meeting: *Value from 1 to 5, being 1 very bad, 2 bad, 3 regular, 4 good, and 5 very good.*

Particular		Score				
Organisation	1	2	3	4	5	
Dissemination	1	2	3	4	5	
Subject and contents	1	2	3	4	5	
Speakers level (quality and clarity)	1	2	3	4	5	
Degree of participation and dialogue among attendees		2	3	4	5	
Global Assessment	1	2	3	4	5	

2. Please, indicate the suggestions, observations or clarifications that you deem appropriate:

3. Please, indicate other topics that are of interest to you for future conferences:



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Annex 2: SPEEDIER Service Evaluation Questionnaire – Template

Instructions for setting up the online survey in orange

Section 1: Initial Profile (all mandatory)

- 1. Company Name (open answer)
- 2. What country are you currently in? (select one answer)
 - a. Spain

- b. Ireland
- c. Italy
- d. Romania
- e. Other (please specify...)

3. What size is your company? (select one answer)

- a. Micro (<10 employees/partners) & Annual Turnover ≤ 2MM€
- b. Small (10≤ employees/partners ≤49) or (Annual Turnover ≤ 10MM€)
- c. Medium (49<employees/partners <250) & (Annual Turnover ≤ 43MM€)
- d. Large (>=250 employees/partners) or (Annual Turnover > 43MM€)

4. In which sector/group does your company operate? (select one answer)

- a. Industrial/ manufacturing
- b. Hospitality
- c. Commercial
- d. ICT
- e. Energy and environment
- f. Building
- g. Other (please specify...)

5. Please rate your overall experience with previous energy audits: (select one answer)

- a. Very positive
- b. Positive
- c. Neutral
- d. Negative
- e. Very negative
- f. No experience of energy audits
- 6. Please rate the support available for conducting/implementing energy audits in your country: (select one answer)
 - a. Very important



- b. Quite important
- c. Important
- d. Low Slightly important
- e. Not at all important
- f. No opinion
- 7. Please rate your opinion on how much information there is available on the importance of energy audits in your country: (select one answer)
 - a. Very high
 - b. High
 - c. Medium
 - d. Low
 - e. Very low
 - f. None

Section 2: Qualitative aspects about the SPEEDIER Service

- 8. How satisfied are you with your overall experience with our SPEEDIER service?
 - (select one answer)
 - a. Very satisfied
 - b. Satisfied
 - c. Neutral
 - d. Dissatisfied
 - e. Very dissatisfied
- 9. Did the SPEEDIER Service meet your needs/expectations? (select one answer)
 - a. Exceeded my expectations
 - b. Matched my expectations
 - c. Did not meet my expectations
- 10. To what extent did the SPEEDIER Service help to increase the level of energy awareness among your staff? (select one answer)
 - a. Significantly increased energy awareness
 - b. High Moderately increased energy awareness
 - c. Medium Slightly increased energy awareness
 - d. Low Not clear if it increased energy awareness or not
 - e. Very low Did not increase energy awareness at all
 - f. None

11. Did the SPEEDIER Service contributed to increase skills/capability/competencies among your staff? (select one answer)

- a. Very much Significantly increased skills
- b. Enough Moderately increased skills
- c. Moderate Slightly increased
- d. Insufficient Not clear if skills increased or not
- e. None Did not increase skills at all

12. What could be improved the SPEEDIER Service? What did you find most useful about the SPEEDIER Service? (open answer)



Please, specify...

Section 3: Quantitative aspects regarding SPEEDIER Service

- 13. What kind of Energy Savings are expected to be achieved because of the energy audit? (multiple choice)
 - a. Electricity
 - b. Gas
 - c. Oil
 - d. Other (please, specify...)
- 14. About the previous question, please indicate the expected percentage saved? (open answer, if not applicable please enter 0)
 - a. Electricity [introduce a %]
 - b. Gas [introduce a %]
 - c. Oil [introduce a %]
 - d. Other (please, specify...) [introduce a %]
 - e. I don't know
- 15. What percentage reduction in Greenhouse Gas Emissions is expected to be achieved through the energy audit? (select one answer)
 - a. 0% 10%
 - b. 11% 20%
 - c. 21% 30%
 - d. I don't know
- 16. How much do you plan to invest in the Energy Conservation Measures (ECM) recommended in the energy audit in the next 2 years?
 - a. 0 €– 1,000 €
 - b. 1,000 € 5,000 €
 - c. 5,000 € 10,000 €
 - d. > 10,000 €

