Energy Services
Guide for the EDP Group

December 2015

Index

Index of tables

1. Executive summary

To improve reporting to investors of the indicator of the proportion of income from energy services in the EDP Group's total turnover, for which the value in the period 2008-14 was clearly low (2%), work was undertaken in 2015 to design and calculate Energy Services (Guide) based on the comprehensive concept proposed and developed by Bertoldi & Rezessy of the European Commission.

This definition allowed for the inclusion of energy services that previously were not considered in EDP's applications for inclusion in the Dow Jones Sustainability Indices and which, therefore, considerably increased the proportion of income from energy services in the EDP Group's total turnover.

In this context, for 2014 Energy Services income for the EDP Group were calculated at about 1 billion euros, about 6% of turnover, i.e., the triple of the previously calculated value.

At the same time, the concept of investment in Energy Services and the methodology used to calculate of this indicator were defined by the EDP Group's Business Units (BU).

This work led to design of the accounting model for the income and costs of energy services, to be implemented in early 2016 and which will enable these indicators to be obtained consistently.

For the development of this Guide, a working group was established with representatives from all EDP Group Business Units involved in energy services and/or potential for expansion.

2. Context

This work is based on the need to respond to requests from investors and sustainability analysts, such as RobecoSAM, in respect of revenues from energy services. This includes not only the energy sold to end customers[2], but all associated services: thermal comfort, hot water, cookers, mobility and consumption. This context also includes, among other items:

RobecoSAM's Definition of revenues from energy services

"…revenues sources that can be made from activities derived from energy related products and services."

- ✓ All relevant measures from the point of view of energy conservation that enable energy (electricity and gas) to be marketed at a lower cost (due to reduced energy use); financing to support the purchase of energy services;
- ✓ support for the operation, maintenance and replacement of equipment providing a particular energy service; consulting activities;
- ✓ initiatives for energy sales optimization;
- ✓ partnerships to achieve reductions in electricity bills.

[1] Available when completing the questionnaire.

[2] Customers outside the EDP group.

According to Chesshire et al (2000), energy services are defined as follows (see box[3]).

> Customers' service needs vary widely. Thus service provision will need to be tailored to satisfy particular market niches such as: billing and metering; joint utility supply(e.g. electricity, gas, heat, water, telecommunications); energy analyses of buildings and industrial processes; energy, lighting and building management (including security); installing, financing and operating CHP schemes on customers' premises; 'green' electricity provision, possibly at premium prices; appliance maintenance and leasing contracts; individual building renovation and insulation; and possibly involvement in large-scale urban development and renovation. In these markets, the EI could face competition from many other suppliers, including multi-utility companies and independent energy service companies.

In this context, we are moving away from the traditional business model of "sale of energy focusing on the price of electricity and gas energy" to the energy sales development model associated with energy efficiency measures (new construction, rehabilitation of existing housing, participation in the development of the white certificates mechanism, sale of energy efficiency services (e.g. heating and cooling services); services associated with energy billing and smart billing, etc.).

> Energy Services, which "include a variety of activities, such as energy analysis and audits, energy management, project design and implementation, maintenance and operation, monitoring and evaluation of savings, property management, and energy and equipment supply" (Bertoldi et al., 2006)

Obviously the EDP Group's developments for this indicator will relate to the desired level of ambition to contribute to a less carbon-intensive society and to the European Community objective under which utilities must achieve annual energy savings of 1.5% of sales volume in kWh by 2020 (from 2014[4]).

[3] Unlocking energy services: main findings of a joint SDC/UKERC Seminar, Meeting Report, 2005.
[4] Directive 2012/27/EU.

Between 2008 and 2014, in the absence of a Guide for Energy Services, the reported value for the indicator "Income from energy services as a proportion of total turnover" for the EDP group was about 2%. Energy services revenues only included the items listed below:

- Steam/heat and ash.
- Gypsum.
- Electricity services (Trade, Distribution, Energy Efficiency).
- Gas services
- Energy availability contract.
- Engineering and laboratory services.
- Consultancy and other services.
- System services.

This value clearly reflects a low amount, compared to our counterparts, as the minimum acceptable value is 5%.

3. Objective

The work that we propose to develop aims to see how improvement can be achieved in the EDP Group indicator: Energy Services Income as a Proportion of Total Turnover. Good practice shows that the proportion of the indicator must be close to 5%. The following must therefore be checked:

- If there are other forms of supply that the EDP Group can include in this type of service;
- If so, whether or not the income is being captured as such;
- A mixture of the two effects.

In this context, a multi-company working group (WG) was established, involving all relevant Group companies, to validate / implement / consolidate the list of energy services items. The WG structure is as follows:

Table 1 Energy services working group members

EDP SA (DCF)	José António Silva
EDP SA (DSA)	Gilda Caetano Pedro Paes Inês Gomes
EDP Inovação	Joelle Gois Tiago Gonçalves
EDP Distribuição	Carlos Pedro Marques Rita Zenate Serra Luís Santos Matos Gina Vara
EDP Internacional	Ana Madalena Dórdio Vasco Pena Monteiro
EDP Comercial	Clorinda Ramos
EDP SU	Célia Godinho
EDP Espanha	Ana Alvarez Yolanda Salas Pulido Juan Manuel Granda Martinez
EDP Gás	Ana Cristina Vieira
EDP Renewables	Jorge Regalado Ángela Sáenz de Valluerca Carolina Rubio Oset
EDP Produção	Mafalda Vasconcelos Ricardo Gomes
EDP Brasil	Laercio Proença Júnior Ivo Cândido Silva
Unge	Ângelo Vieira José Fialho
Labelec	Jorge Teixeira

In short, the work consists of:

Table 2 Activities to be carried out

Activities to be carried out	**Progress**	**Action**
Promote dissemination of the concept "Energy Services"	Completed	Sharing of the Energy Services document
Validation of the definition of energy services and the types identified for the EDP Group	Completed	Gauging the opinion of those consulted
Evaluation of all relevant Group companies to identify / consolidate a portfolio of energy services.	Completed	Achieving improvements in the proposed categories and examples of energy services.
Review of portfolio of energy services of leading companies in the sector and check of current coverage of the EDP services list.	Completed	Achieving improvements in the proposed categories and examples of energy services.
Review of income accounted in 2014 to reclassify it in the accounts in light of the new energy services categories.	Completed	Calculation of income from energy services in 2014.
Verification of changes needed in accounting systems to capture the types of services identified in the previous steps.	In progress	Development of the energy services accounting model.
Evaluation and implementation of the most appropriate mechanisms for reporting the indicator and moving to two other indicators: energy services investment and costs.	Completed	Definition of the calculation method.
Plan for expansion of energy services for the following years.	To be launched	Consultation with the BUs on new energy services to be provided and increase in related income.

4. Energy Services

The development of energy services is part of the concern to combat climate change. It is also aligned with EDP's commitments for 2020, particularly "Improve energy services business, by focusing on sustainable products / services", reflected in the following indicators:

- Increased income.
- % customers using active energy management systems.
- CO_2 avoided (t) as a result of the sale of energy efficiency services and sustainable products[5].
- Reduction in cost through customer energy savings (€)[6].

This also relates to promotion of demand management which is deployed in measures for energy efficiency, load optimization and fuel switching.

[5] Products and services with good eco performance in their life cycle and a balanced economic and social level (for improvement by the WG).

[6] Proposed new reduction: Reduction of customer costs through improved energy efficiency.

Energy services are provided by companies to end customers [7] as part of power supply, the installation of more efficient equipment and / or rehabilitation / refurbishment of buildings, sustainable mobility and to generate income for the company. They include, for example:

- Fuel switching;
- Replacement of the equipment used with more efficient equipment;
- Provision of solutions to improve industrial processes;
- Energy efficiency and other sustainability projects (e.g. A2E);
- Guaranteed supply of a service at lower cost to the customer;

In accordance with Directive EED 2012/27/EU, "energy service corresponds to the tangible benefits, utility or advantages derived from a combination of energy and energy efficient technologies and/or actions - including the operations, maintenance and control necessary for the provision of the service - delivered on the basis of a contract and which, in normal circumstances, has been shown to lead to verifiable and measurable or estimable improvement in energy efficiency or primary energy savings".

- Guaranteed energy savings (e.g. Energy Performance Contracting);
- Contracting certain aspects of the customer's energy management in order to provide certain levels of service that go beyond the provision of energy;
- System peak control signals for customers through differentiated rates (demand response);
- Provision of advisory services for demand management (energy efficiency, energy conservation, optimization of energy consumption patterns, customer risk profile);
- Energy services packages (including equipment providing the service, advice and the power required to implement the service);
- Other energy services, e.g. system services[8], extraordinary metering services, reconnections, income from the sale of by-products, e.g. fly ash, bottom ash, gypsum from coal-fired power plants.

[7] Customers outside the EDP group.

[8] They include so-called complementary system services, because the obligatory services - including voltage regulation, maintenance of stability or primary frequency regulation are not remunerated as they represent an obligation on electricity producers. By contrast the complementary services are for payment under contracts based on transparent, non-discriminatory mechanisms for the promotion of economic efficiency. However there is an implicit separation between regular and one-off system services: the former covering secondary frequency regulation and the regulation reserve, contracted based on offers markets, while the latter, such as synchronous compensation, self-start or interruptibility are based on bilateral contracts.

Companies that can provide this type of service:

ESCOs are different from ESPCs in that they guarantee energy savings and supply of the same energy service at lower cost through the implementation of an energy efficiency project. Accordingly, they accept a certain level of risk.

- ESCOs[9] are companies that provide these types of services. These companies can finance themselves or arrange financing through their operation and their remuneration is directly linked to the energy savings that they achieve.

- ESPCs[10] can also offer energy services and the same energy services as ESCOs. The Utilities, specialised consultants, are also included here. These companies provide a fixed charge or value-added service through the equipment service or the sale of energy.

Energy service models can be of the following type:

- Facilities management model - "Energy services as a way of retaining large industrial customers on a long term supply contract"[11].
- Community model - "Energy services companies managing design, build, finance and operation of community heating schemes, often as a partnership between a private sector company and a Local Authority, or a new-build housing developer".
- Energy supply model - "Energy services offerings to existing customers by utilities companies, contractors or equipment manufacturers and suppliers."

[9] Definition in Directive 2010/31/EU.
[10] Energy Service Provider Companies.
[11] Liberating the power of Energy Services and ESCOs in a liberalized energy market - Paolo Bertoldi Mark Hinnells, and Silvia Rezessy European Commission DG JRC, University of Oxford and Central European University.

According to Bertoldi and Rezessy (2006), some activities related to energy services can be grouped in the following categories:

1. Energy analysis and audits.
2. Project design and implementation.
3. Energy management.
4. Monitoring and evaluation of savings.
5. Maintenance and operation.
6. Property/facility management.
7. Energy and/or equipment supply).
8. Provision of service (space heating/cooling, lighting, etc.).
9. Integrated energy systems[12].
10. Other energy services.

The following table indicates the activities listed above and provides examples of the types of services that may be provided and applied to EDP.

[12] New category introduced by the WG when services cover more than one category..

Table 3 Energy services activities and examples

Energy services activities	Description	Examples
1. Energy analysis and audits	The company acts as a consultant in energy rehabilitation, provides energy analyses for identification of actions with improved profitability to obtain the desired reduction in energy consumption.	a) Surveys on energy use in customer buildings/houses/industrial processes. b) Information regarding equipment and consumption. c) Results analysis. d) Change proposals. e) Identification and evaluation of energy saving opportunities ✓ Optimization of rates.[13] ✓ More efficient equipment ✓ Microgeneration and / or consumption solution
2. Project design and Implementation	Design of a project including demand management measures as a priority. Energy needs are covered by more efficient energy supply / equipment whenever economically feasible.	a) Develop specifications and engineering / architecture design to provide energy saving solutions. b) Manage the project from design to installation and monitoring, to promote, in particular, the following: ✓ Low-cost energy facilities. ✓ Efficient lighting. ✓ Efficient equipment. ✓ More efficient water heating. ✓ Use of solar energy for water heating and / or electricity for consumption. ✓ Sustainable construction. ✓ Smart-meters. ✓ Energy management systems. ✓ Electric mobility. ✓ Fuel-switching.

[13] Electricity rates are a mechanism for changing customer behaviour to save energy and peak capacity.

3. Energy Management	The company acts as a consultant, providing energy demand management measures.	a) Implementation of centralised management systems for optimization of energy consumption towards a particular consumption reduction objective. b) Feasibility studies for efficient contracts [14]. c) Risk management to identify the customer profile. d) Other energy management services, such as: analysis for optimization of contracts, price projections and sensitivity, expert analysis of the sector and other specific feasibility studies, etc.
4. Monitoring and evaluation of savings	The company acts as a consultant as part of an energy services contract.	a) Design of a project to deliver "x" guaranteed energy savings in an energy services contract.
5. Maintenance and operation	The company acts as a consultant as part of an energy performance maintenance contract.	a) In this context it undertakes maintenance, upgrading and replacement of equipment and operational management of invoicing (e.g. Funciona).
6. Property/ facility management	The company acts as a consultant, increasing the knowledge of end customers as owners/managers of facilities.	a) In this context the company contributes to increasing the size of the energy services market, with obvious connection with national policy issues. Examples include: home rates related to energy efficiency; tax deductions for the installation of energy efficiency measures or renewable energy systems. b) Income from supervision and inspection of works at end customers' facilities.

14 Regulated market rates are forecast and the consumption profile is analysed based on the production process. This information determines the modulation, flexibility and seasonal nature of consumption in order to identify opportunities for energy cost reductions.

7. Energy and/or equipment supply	The company provides power (green) under specific schemes and / or installs equipment and / or replaces obsolete equipment with more efficient devices.	a) Green certificates/green house[15]; efficient equipment for rental or sale. b) Premium received by producers of renewable energy compared to market prices (feed-in tariff FiT[16] and feed-in premium FiP[17]). c) Capacity Complements[18]. d) Replacement of obsolete equipment with more efficient equipment as part of the PPEC[19] other similar energy efficiency programmes. e) Supply and installation of metering equipment.
8. Provision of service (space heating/cooling, lighting etc.)	The company guarantees the supply of an energy service that will generate lower cost to the customer.	a) Examples of energy services that can be provided: thermal energy sales (steam and heat), hot water; cooling; heating; ventilation; lighting; compressed air; drive power; efficiency in the capture, use and reuse of water.

15 The supply of power to final customers from renewable sources covered by the green certificates market / guarantee of origin shall be recorded/accounted for as an energy service.

16 Under a FIT scheme, the producer from renewable sources is guaranteed a fixed price per kWh generated or injected into the power grid. The guaranteed price covers both the price of the electricity and the additional support which cannot be distinguished from one another because rate is set irrespective of the market price of electricity.

17 FIP schemes are similar to FIT schemes but provide payments of premiums (e.g. € / MWh) above the market price of electricity. Under this scheme, producers from renewable sources have two revenue streams: one from the direct sale of energy in the electricity market and the other through the feed-in premium.

18 Represents "regulatory" income to offset the profitability of wind farms, when they fail to achieve a 7% return on invested capital (decision taken by the Spanish government in 2014).

19 Plan for Promotion of Energy Consumption Efficiency - ERSE (Energy Sector Regulatory Authority).

		b) Revenue from energy services: e.g. power factor correction. c) Revenue from metering through the installation of smart equipment / meters including: Email alerts and notifications; informative invoices (displaying current and historical consumption); changing of terms via the Internet; alarms and notifications; new pricing plans to optimize fuel consumption; quasi real time charging plans; consumption management support services; commercial services for micro producers; supply of electric vehicles; integration with home automation services; remote control of smart appliances; Public Lighting Control; Energy box; Re:dy.
9. Integrated energy services	The company acts as a consultant in areas related to energy supply and the installation of more efficient equipment and / or the rehabilitation / refurbishment of buildings, including the integration of all the above items.	a) "Save to Compete" programme. b) Performance Contracts[20].
10. Other energy services	The company acts as a consultant in areas related to energy supply and the installation of more efficient equipment and / or rehabilitation / refurbishment of buildings not covered by the above categories.	a) Electrification / energy access programmes promoting social equity (e.g. A2E in developing countries). b) Request for connection and reconnection services. c) Customer grants / payments for investments in new connections (branches) [21].

[20] Energy efficiency contracts ensuring energy savings over a period of time.

[21] Allocate the share of the customer's grant, inherent in the depreciation of the investment made, to the year's income. If the grant exceeds the cost of the investment made by the company, the difference is recorded as income for the year.

		d) Connection of mini and micro generators to the power grid. e) Training services for users of new equipment and new products. f) Access to information on tax incentives for the use of renewable resources and energy efficiency measures [22] by consumers. g) Income from the sale of by-products from electricity generation (e.g. fly ash, bottom ash, gypsum from coal-fired power plants). h) Energy availability contract billed by production companies[23]. i) Generator infrastructure lease contract[24], or other types of contract for the use of third-party facilities (e.g. grids[25]). j) Engineering and laboratory services (e.g. Labelec end customer services). k) System services[26].

[22] Tax incentives can be used to make renewable energy more competitive compared to traditional sources or to offset the costs of energy efficiency measures.

[23] e.g. contract for temporary management of the power production capacity of the Aguieira and da Raiva hydro plants, billed to Iberdrola.

[24] Fraction corresponding to the shares held by those companies (Paulista Lajeado Energia, S.A; CEB Lajeado, S.A; Rede Lajeado Energia S.A).

[25] For example between Investco and the transmission network of the Brazilian National Power Grid Operator.

[26] They include so-called complementary system services, because the obligatory services - including voltage regulation, maintenance of stability or primary frequency regulation are not remunerated as they represent an obligation on electricity producers. By contrast the complementary services are for payment under contracts based on transparent, non-discriminatory mechanisms for the promotion of economic efficiency. However there is an implicit separation between regular and one-off system services: the former covering secondary frequency regulation and the regulation reserve, contracted based on offers markets, while the latter, such as synchronous compensation, self-start or interruptibility are based on bilateral contracts.

		l) Recommendations to customers in terms of energy and energy efficiency measures, e.g. customer support through an energy efficiency measures helpline; representation of customers in the CCEE[27]. m) Provision of a bill explaining monthly consumption and providing recommendations for energy efficiency measures. This new method of billing shows the impact of energy efficiency measures on reduced fuel costs. n) Revenue from emissions trading. o) Infrastructure services[28]. p) Energy bill issuing services[29]. q) Extraordinary readings services. r) Other energy services associated with smart grid projects. s) Other consulting services not classifiable in the above items related to the sale of energy (1 to 9).

[27] Electricity Chamber of Commerce.

[28] Technical services to support the design and construction of overhead and underground distribution networks for land subdivisions; design and construction of transformer cabins and stations for industrial facilities; design and construction of substations and transmission lines; maintenance of electrical installations; adaptation of the metering system to the free market..

[29] For exceptional cases requested by end customers.

5 Accounting matrix of energy services reporting charts

Table 4 Accounting Matrix

Category of Energy Services	Energy services activities	SAP SIAG (2014) – Po4	SIM-EF (2015) – P26	Magnitude	Company	Remarks
1	Energy analysis and audit	7218201000	7130000900		EDP C	
2	Project design and Implementation	7218201000	7130000900		EDP C	
3	Energy Management	7218201000 7212002010 ; 7212002020 ; 7212002030 ; 7212002040	7130000900 7130000900		EDP C EDP D	
4	Monitoring and evaluation of savings	7218201000	7130000900		EDP C	
5	Maintenance and operation	7218201000 7211003100 ; 721104100 ; 7211005100 ; 7211006100 7211005000 7217000000	7130000900 7130000900 7159000160	 R7225000	EDP C EDP SU EDP Espanha EDP P	
6	Management of property and facilities	7216000000	7159000140		EDP I	
7	Supply of energy and/or equipment	7218201000; 7125000110 7216000000 Local account: 70005505 7410001000	7130000900 7159000140	 R7660000; R7661000; R7662000; R7663000	EDP C EDP I EDP R EDP R	Capacity complements PTC/ITC (filter account TR211218000) EDP SU and EDP D
8	Supply of the service (heat/cold, lighting, etc.)	 7218201000	7195000100	R7122700 Local account 70090000; 700900099	EDP P EDP Esp. EDP C	
9	Integrated energy services			R7214010	EDP Esp.	
10	Other energy services.	7211008000 ; 7211009000 ; 7211010000 ; 7211011000 ; 7211012000 ; 7211005000 ; 7216000000 ; 7250000000 ; 7410001000 ; 7480001000 : 7620099000 ; 7680060100 ; 7680060110 ; 7680060120 ; 7680060130 ; 7680097000 ; 7983001000 ; 7984001000 ; 7988097000 Local accounts (non-exclusive): 700000001 ; 700000003 ; 700000005 ; 700000006 ; 700000099 ; 70000999	7130000900; 7159000140; 7152000000; 7159000900; 7320000000; 7399000900; 7379000000; 662xxx; 66290000000; 7350000000 7140000150; 7140000180;	 R7212090; R7221000; R7224000; Local account 702000000; 70200001; 70200004	EDP D EDP Esp. EDP Esp. EDP G	System services.

		SAP accounts are not represented as EDP Gas has used the SIM-EF since 2013.	7140000190; 7140000210; 7140000220; 7140000900; 7140000200; 7195000100; 7195000200; 7195000300; 7122100230; 7122100240; 7122100250; 7159000150; 7151000000;		EDP P	
		7130001000 ; 7120080000 ; 7130003000 ; 7120000915 ; 7120000917 ; 7120000920 ; 7212000000 ; 7221000100				
		7413001000 (Operating subsidies under the PPEC)			EDP SU	Do not include "system services" and finishing services: EDP SC is a broker between CGI and non-core customers (e.g. local authorities).
			7159000900		EDP SC	
		710005000 (USA); 710006000 (CER); 710007000 (ERU).	71940000100 (emissions licences (EUA)); 7194000200 (Emission Reduction Units (ERU)); 7194000300 (Certified Emission Reductions (CER))		UNGE	
		7250000000	7159000900		EDP Mediadora	Cost account for implementation of the income contract that EDP Mediadora holds with CARDIF is: 6970072000

6 Amount of income from energy services calculated for 2014

Table 5 Energy services income in 2014 (EURO)

ENERGY SERVICES CATEGORIES		Total
1	Energy analysis and audits	4,411,942
2	Project design and Implementation	21,776
3	Energy Management	3,527,103
4	Monitoring and evaluation of savings	90,277
5	Maintenance and operation	41,347,390
6	Management of property and facilities	2,217,213
7	Supply of energy and/or equipment	448,141,343
8	Supply of the service (e.g. steam, heating, lighting, ...)	22,536,557
9	Integrated energy services	25,931,578
10	Other energy services.	414,056,138
TOTAL		**962,281,316**

Under the study, the value of the income from energy services is about 6% of the EDP Group's turnover in 2014. This amount of about 962 million euros was made up of contributions from various companies, in the following descending order:

Table 6 Contribution of companies in 2014

Contribution of companies in 2014 (%)	Description of service (most relevant)
45.1	a) Green Certificates / green home b) Premium received by producers of renewable energy compared to market prices c) Capacity complements
15.7	a) System services. b) Rental of electricity equipment c) Sales of steam, ash and gypsum d) Reconnections e) Customer payments for new branches
14.0	a) Complementary system services (paid services - system services market).
11.5	a) Customer payments for new branches b) (...)
6.2	a) Rental of electricity production / distribution infrastructure. b) (...)
3.4	a) B2B energy efficiency services b) Funciona c) Audits d) Green Energy
2.2	a) Sales of steam, ash, gypsum and energy availability
0.7	a) Collection Services b) (...)
0.5	a) PPEC (Efficient Consumption Promotion Plan) b) Reconnections c) (...)
0.3	a) Supervision and inspection of customer facilities
0.2	a) O&M Services b) (...)
0.1	a) Compensation of Customers b) Cuts and Reconnections c) (...)
0.0	a) Income related to safe billing

7 Energy services: energy efficiency

Under the categories presented in Table 3 - Energy services activities and examples - Energy Efficiency Services are deemed to be those included in the following categories:

Table 7 Energy Efficiency services

Energy efficiency services activities	Items for inclusion
1. Energy analysis and audit	All.
2. Project design and Implementation	All.
3. Energy Management	All, except services regarding some EDP D activities.
4. Monitoring and evaluation of savings	All.
5. Maintenance and operation	All, except services regarding some EDP SU and EDP P activities.
6. Management of property and facilities	All, except items in b) if they are not part of an energy efficiency package.
7. Supply of energy and/or equipment	All, except items in a) b) and c) if they are not part of an energy efficiency package.
8. Supply of the service (heat/cold, lighting, etc.)	All items, except for a). However items in a) may be included if they are part of an energy efficiency package.
9. Integrated energy services	All.
10. Other energy services.	All items except those in b); c); g); h) ; i); j); k); m); o); p); q); s). However items in s) may be included if they are part of an energy efficiency package.

Under the study, the value of the income from efficiency energy services is about EUR 68 millions in 2014.

8. Accounting matrix of energy efficiency services

Table 8 Energy Efficiency Services Accounting Matrix

Energy Effciency Services	EDP Brasil	EDP Comercial	EDP Distribuição	EDP España	EDP Serviço Universal
1) Energy analysis and audits		7218201000			
2) Project design and implementation		7218201000			
3) Energy management		7218201000			
4) Monitoring and evaluation of savings		7218201000			
5) Maintenance and operation		7218201000		R7225000	
6) Property/facility management					
7) Energy and/or equipment supply		7218201000; 7125000110	7410001000		7410001000
8) Provision of service - space heating, lighting, etc.		7218201000			
9) On-line services solutions/Sales plataform				R7214010	
10) Others energy services	R7212090		7410001000; 7480001000		

9 Energy services indicators report for 2015

For 2015 the report of the indicators of energy services to be provided by companies will be based on specific charts included in the package of accounting information charts to be sent to the CC- DCF under the accounts consolidation process.

This package was sent to the companies during the 1st week of December 2015.