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## EXECUTIVE SUMMARY

# DEO 2026

## Italian Mandatory Energy Audit

The 5 essentials for tackling Italy's mandatory energy audit:  
who is required, deadlines, process, common mistakes, opportunities.

# Who is required, and when

Article 8, Italian Legislative Decree 102/2014 • 4-year renewal cycle

## LARGE ENTERPRISES

more than 250 employees OR  
turnover > €50 M AND balance sheet > €43 M

## ENERGY-INTENSIVE FIRMS

Companies listed in the Italian **CSEA register** — required regardless of size.

**PENALTIES** (art. 16, Decree 102/2014): missed audit **€4,000–€40,000** • non-compliant audit **€2,000–€20,000**

## DEADLINES

**every 4 years**

from the date of the previous audit  
**12 months**

after crossing thresholds (new entrants)  
**December 5**

key date in the Italian DEO calendar

# How a compliant audit is performed

UNI CEI EN 16247-1/2/3/4 • 6 documented stages

## 1 Initial contact

Scope, objectives,  
quote + schedule.

## 2 Kick-off

Internal contact, access,  
confidentiality terms.

## 3 Data collection

Bills, layouts, technical  
sheets, production data.

## 4 On-site survey

Plant inspection, dataloggers,  
spot measurements.

## 5 Modelling & analysis

Energy model, EnPI,  
baseline, payback.

## 6 Report + ENEA upload

Closing meeting, upload to  
AUDIT102 portal (within 30 days).

**Authorised signatory:** Italian Energy Manager certified by Accredia (UNI CEI 11339) or ESCO certified UNI CEI 11352

# What to avoid, what to seize

*The 5 most expensive mistakes • the 5 incentives unlocked by the audit*

## 5 EXPENSIVE MISTAKES

- 1 Including only the registered office.
- 2 Hiring non-certified consultants.
- 3 Underestimating process consumption.
- 4 Skipping the 4-year renewal.
- 5 Filing the report and forgetting it.

## 5 INCENTIVES UNLOCKED BY THE AUDIT

- 1 **Transition 5.0** — tax credit 35–45%.
- 2 **Nuova Sabatini Green** — low-impact capex.
- 3 **Conto Termico 3.0** — thermal efficiency, RES.
- 4 **White Certificates (TEE)** — measurable interventions.
- 5 **Regional grants, NRRP, chambers of commerce** — direct subsidies.

**True ROI:** on a €600,000 capex plan, the incentive benefit can exceed **€250,000**.

## N E X T   S T E P

# Free 48-hour pre-assessment

Get a documented assessment of your DEO status — no commitment.

## W H A T   W E   N E E D   F R O M   Y O U

- Company name, VAT/Tax ID, NACE code.
- Headcount, turnover, balance sheet.
- Group structure, if any.
- Number and type of operating sites.
- Italian CSEA listing & past DEO, if any.

## W H A T   Y O U   G E T   B A C K

- Verification of your status (yes/no/check).
- Applicable deadline.
- Technical scope (UNI 16247 parts).
- High-level project schedule.
- Available incentives (Tr. 5.0, CT 3.0, etc.).

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# ENERWIDE

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