

## SCHEDULE 1

### Relevant undertakings

#### **Change of status**

**11.** Where, in any accounting period, an undertaking is a large undertaking (or a small or medium undertaking, as the case may be), it retains that status until it falls within the definition of a small or medium undertaking (or a large undertaking, as the case may be) for two consecutive accounting periods.

**Changes to legislation:**

There are currently no known outstanding effects for the The Energy Savings Opportunity Scheme Regulations 2014, Paragraph 11.