

EED Reporting Pack 2027

Data-centre energy reporting for the 15 May 2027 round

EDITION	VERSION AND DATE	RULES AS OF
Edition 1, free sample extract	1.0, 11 October 2026	11 October 2026
COVERS	LICENCE	
The report due 15 May 2027 on calendar year 2026, with the national layers of Germany, France, the Netherlands and Ireland	Free sample. Full pack: EUR 190 per organisation	

ScienceShot explains the rules and does the arithmetic. This pack is a preparation aid, not legal advice, an audit, a certification or a filing service. Check the authoritative text and your national authority before you submit.

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Free sample. This extract holds the cover, how to use the pack, section 1 in full, the reporting calendar (section 4), the contents of the full pack, and the basis and limits of the edition. The full pack adds the indicator handbook, the national layers, the methodology statement template, the evidence register, the QA checklist, the FAQ, the glossary and the evidence register workbook. The full pack is available soon. To reserve a copy, write to science.shot.page@gmail.com.

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How to use this pack

The pack follows one reporting round from the scope test to the archive. Sections 1 to 4 explain the rules and the calendar. Sections 5 to 7 hold the documents you keep on file. Section 8 answers the questions operators ask most.

Where to start

IF YOU ARE	START WITH	THEN
Energy or sustainability lead	Section 2 (the indicators)	Sections 5, 6 and 7
Facilities manager	Section 2, then section 6 (evidence register)	Section 4 (calendar)
Compliance officer	Section 1 (who reports, what and when)	Sections 3, 4 and 8
Consultant preparing a report for a client	Sections 1 and 3	Sections 5 to 7, then the register workbook

Status labels

Every rule in the pack carries one of four labels: **In force** the text applies now; **Adopted, not yet applying** the text is adopted and applies from a later date; **Proposal** a bill or proposal that is not law; **Consultation** a consultation or call for evidence. A fifth grey label, **Report, no legal effect**, marks a published report with no legal effect.

Conventions

- Each rule is stated with the instrument and provision it rests on, in plain text, for example Directive 2023/1791, Article 12. Appendix B sets out the basis and the limits of this edition.
- Indicators are explained in our own words with the Annex II letter or Annex III formula. The legal texts and the EN 50600 standards are not reproduced. Where a phrase is quoted, it is short and the article is cited.
- Measurement labels: Measured means read from a meter or system record at the boundary. Estimated means calculated from a model or partial data. Allocated means a share of a shared quantity assigned by a stated rule. Record means a stated fact or a lookup.
- Calculations by ScienceShot are labelled as such and use the same formulas as the free PUE and ratio calculator at scienceshot.com/eed-kpi-calculator.

The evidence register (evidence-register.xlsx) is delivered with the pack. The multi-site workbook mentioned in section 6 is a preparation tool, built and recalculation-checked by ScienceShot, not yet reviewed by a reporting practitioner.

1. Who reports, what and when

Article 12 of the Energy Efficiency Directive puts a yearly reporting duty on operators of data centres with at least 500 kW of installed IT power. This section sets out how to test that scope, which year of data goes into which report, where the report is sent and who can see it afterwards.

1.1 The scope test

The test applies to one site at a time. A site is in scope when its installed IT power demand is at least 500 kW (Directive 2023/1791, Article 12(1)). Installed IT power demand is the sum of the nominal power of the network, server and storage equipment installed in the computer room floor area (Delegated Regulation 2024/1364, Annex II point 1(a)). If that sum cannot be determined, the operator may use the rated IT load instead and states which of the two it used.

Table 1.1. The scope test, question by question

QUESTION	ANSWER	STATUS
Which equipment counts?	Network, servers and storage installed in the computer room (Regulation 2024/1364, Annex II point 1(a)). Equipment in office, public or shared-use space, single servers or racks scattered across a site, and telecommunications equipment are left out. Network equipment that the data centre needs to run, and that sits in the computer room, stays in.	In force
Is the test applied to the organisation or the site?	To the site. An operator with several sites reports only those that individually reach 500 kW. Sites at different addresses are separate data centres even inside one local administrative unit.	In force
Several server rooms on one site?	The operator may report each room as a data centre or the group as one. Two buildings of 300 kW each on one site are reported together as 600 kW. Two rooms of 600 kW each can be reported as two data centres or as one of 1,200 kW.	In force
Installed power or rated power?	Installed power is the nameplate sum of equipment. Rated IT load describes the capacity of the power chain and often overstates the real equipment. The threshold applies to installed capacity, not design or potential capacity, even if the site never runs at full load (Regulation 2024/1364, Annex II point 1(a)).	In force
Is a site at exactly 500 kW in scope?	Yes. Directive 2023/1791, Article 12(1), says "at least 500kW".	In force
Who is outside the duty?	Data centres used for, or serving exclusively, defence and civil protection (Directive 2023/1791, Article 12).	In force

The 500 kW test does not decide every duty. National laws set their own thresholds and measure them differently: the German Act starts at 300 kW of non-redundant rated connection power, the French Code works with installed power per company establishment number (SIRET), and the Dutch rule uses installed IT capacity. Section 3 sets them side by side.

1.2 Two different 1 MW thresholds

Two provisions of the Directive use 1 MW. They measure different things and have different effects. Neither creates a reporting duty.

Table 1.2. The 1 MW thresholds and the size bands, compared

PROVISION	MEASURED ON	EFFECT	REPORTING TRIGGER?	STATUS
Directive, Article 12(4)	Installed IT power demand of at least 1 MW	Member States encourage operators to take the best practices of the EU Code of Conduct into account.	No	In force
Directive, Article 26(6)	Total rated energy input above 1 MW	The data centre uses its waste heat or other recovery applications unless it shows that this is not technically or economically feasible in the assessment of Article 26(7).	No	In force
Directive, Article 26(7)(d)	Total rated energy input above 1 MW	A cost-benefit analysis is required when such a data centre is newly planned or substantially refurbished.	No	In force
Regulation 2024/1364, Annex IV	Installed IT power: 100 to 500 kW, 500 to 1,000 kW, 1 to 2 MW, 2 to 10 MW, above 10 MW	Groups the published aggregates. The bands share their end points and the text gives no rule for a site exactly on one.	No	In force

Total rated energy input covers the whole facility, cooling and power losses included. Installed IT power counts the IT equipment only. A site with 800 kW of IT load and 1,040 kW of facility load (a PUE of 1.3) is below the first threshold and above the second (ScienceShot calculation).

1.3 Which year the report covers, and the date

Operators communicate the Annex I and Annex II information to the European database by 15 May every year. The information covers the calendar year immediately before the reporting year. The Directive gives the same annual date. The first cycle ran to a one-off date of 15 September 2024. A site that has operated for less than a year reports the period it did operate and states that period.

Table 1.3. The 2027 round in dates

ITEM	VALUE	STATUS
Data year	1 January to 31 December 2026 (Regulation 2024/1364, Article 3(1))	In force
Submission date	15 May 2027 (Regulation 2024/1364, Article 3), which is a Saturday (ScienceShot calculation). Plan for Friday 14 May.	In force
ICT capacity reference date	Equipment in place on 31 December 2026 (Regulation 2024/1364, Annex II; see the note below the table)	In force
Record keeping	Keep a record of the measurement points and devices used for at least 10 years (Regulation 2024/1364)	In force
German national report	31 March 2027, for calendar year 2026 (EnEfG section 13)	In force
First rating labels	15 August 2027 under the adopted act C(2026) 3472, which has not entered into force	Adopted, not yet applying

One date needs a reading. Annex II asks for ICT capacity for equipment in place "as of 31 December of the reporting year", and the traffic indicators use "reporting year" for their aggregation period in the same way. Article 3(1) says the data cover the calendar year immediately before the reporting year, so a literal reading of the Annex would point to 31 December 2027, which is after the 15 May 2027 submission date. This pack reads the Annex as the end of the data year, 31 December 2026. The Regulation names no other date. Confirm the reading with your reporting authority before you fix the inventory date.

1.4 National route or direct to the database

The Regulation sends the report through a national reporting scheme where the Member State has set one up, and directly to the European database where it has not. In March 2026 Germany and the Netherlands ran a national scheme; no other Member State did.

Table 1.4. Where the report goes

MEMBER STATE	ROUTE IN MARCH 2026	WHERE
Germany	National scheme	Federal register for data centres run by the Federal Office for Energy Efficiency. EnEfG section 14 has the register pass the data on to the European database.
Netherlands	National scheme	RVO, through its Mijn RVO portal
France	No national scheme: direct to the European database	Policy Reporting Platform. Décret 2025-1382 also requires publication (section 3).
Ireland	No national scheme: direct to the European database	Policy Reporting Platform
Other Member States	No national scheme, apart from the two above	Policy Reporting Platform. Several states publish national guidance; check yours.

The direct route, in order

Table 1.5. Steps on the Policy Reporting Platform

STEP	WHAT HAPPENS
1	Create an EU Login account with the e-mail address the organisation will keep. A changed address creates a new identity on the platform and the earlier approval does not carry over.
2	Request an account as reporting entity representative for the country of the site. Where there is no national scheme, request the data uploader role as well; it is needed for file upload.
3	The Member State coordinator approves the request. Coordinators can register the reporting entity beforehand and give the operator a ReferenceID for each data centre.
4	Enter Annex I first. Annex II data cannot be saved until the Annex I information is saved.
5	Enter the data by form, or upload an XML file built on the platform's XSD template. An upload can append new entries or replace all entries; replace overwrites what other accounts of the same entity entered.
6	After saving or uploading, nothing further is needed to submit. In a country with a national scheme the Member State coordinator submits and freezes the data. A request to reopen goes through the coordinator.
7	The database does not carry data over from one year to the next. Recreate each data centre every year, or upload a file that holds everything.

1.5 What becomes public and what stays confidential

Three layers sit side by side: the operator's own publication, the confidential content of the database, and the public aggregates.

Table 1.6. Public and confidential layers

LAYER	WHAT IT COVERS	WHO SEES IT	STATUS
Individual data in the database (Regulation 2024/1364)	All Annex I and Annex II information and indicators for one data centre	The Commission and the Member State concerned. Both must keep it confidential as commercially sensitive.	In force
Public aggregates (Regulation 2024/1364)	Number of reporting data centres, size distribution, total installed IT power, total energy and water, and energy-weighted averages of PUE, WUE, ERF and REF. Breakdowns by type or size appear only when a category holds data from at least three data centres.	Anyone, at Member State and Union level	In force
Operator's own publication (Directive 2023/1791, Annex VII)	The Annex VII information, except what is protected as a trade or business secret	Anyone. National law decides the form: Germany requires publication and transmission, and RVO publishes Dutch reports with non-confidential data in an Excel file. Individual answers can be marked confidential with a justification.	In force
Rating label (act C(2026) 3472)	Name, type, operator, location, size category, PUE and WUE class, breakdown of energy by source, cooling degree days, grid flexibility, waste-heat readiness	Anyone, on request and in the database. The act exempts label content from the confidentiality rule.	Adopted, not yet applying

1.6 Reliefs from the first reporting periods have ended

The Regulation gave two reliefs for early reporting periods. Neither is available for the 2027 round on the in-force text.

Table 1.7. First-period reliefs

RELIEF	WHAT IT ALLOWED	PERIOD	2027 ROUND
Regulation 2024/1364, Article 3(2)	Omit one or more of Annex II points 1(d), 1(e), 1(h) to 1(l) and 1(o) to 1(r) when monitoring was technically impossible, with the reasons given.	First reporting period	Expired
Regulation 2024/1364, Article 3(3)	A colocation operator that cannot gather the data for the ICT capacity indicators (Annex II points 2(a) and 2(b)) estimates and states the percentage of the computer room floor area its data covers.	First two reporting periods	Expired
Article 3(3) as act C(2026) 3472 would rewrite it	The estimate-and-state rule for colocation operators, now worded for the whole computer room floor area and without the two-period limit, plus an optional anonymous internal reporting mechanism for customer data.	No limit	Not in force

The Regulation does not define "reporting period". Its wording points to the submissions due 15 September 2024 and 15 May 2025 as the first two. A second reading takes the first reporting period as May to September 2024. On either reading the 2027 round comes after the second period.

Two permanent features of Annex II remain. ICT capacity must be reported at least for the equipment installed since the Regulation took effect, with the percentage of computer room floor area covered, and a colocation operator may extrapolate from at least 90% of the installed IT power of new equipment. The Regulation text says the date of entry into force counts as the date after which equipment is new; 14 March 2024 is also in use. Ask the national authority which date it applies.

1.7 What the rating scheme changes for 2027, and what it leaves alone

On 21 September 2026 the Commission adopted a delegated act (C(2026) 3472 final) that adds a rating scheme to the reporting scheme and amends the Regulation. The act is not in force. Parliament and the Council examine it for two months from 21 September, and Parliament extended that period by two months on 6 October. It enters into force on the twentieth day after publication in the Official Journal. The draft calls itself Regulation 2026/7000 in cross-references and leaves its Official Journal reference blank.

Table 1.8. The adopted act, topic by topic, and the consultation beside it

TOPIC	TODAY	UNDER THE ADOPTED ACT	STATUS
Labels	None	The European database creates an electronic label by 15 August 2027 and each year after, for data centres that reported under Article 3 of Regulation 2024/1364. A label is valid from 15 August to the next 15 August. It is extended, at most to 31 December, if the Member State has not confirmed that reporting is complete.	Adopted, not yet applying
What is rated	None	A PUE class and a WUE class, each from A to G, calculated by the database from reported data. Section 2.8 lists the bands.	Adopted, not yet applying
Extra data to send	n/a	The act's recitals say labels are produced automatically so that operators carry no additional burden. The act also amends the reporting rules (section 2.8).	Adopted, not yet applying
Duties of operators	None	Make the label available electronically to anyone who asks, on a free-access website or through the database. Do not produce labels that imitate it.	Adopted, not yet applying
Who may take part	Sites from 500 kW	Sites below 500 kW, and sites not yet in operation, may take part voluntarily.	Adopted, not yet applying
Member State step	None	The text says that, starting in 2026, each Member State tells the database by 15 August whether reporting in its territory is complete. That date has passed and the act is not in force, and the text does not say how it treats 2026; the first label date is 15 August 2027. Member States are also given the opportunity to carry out market surveillance after the data is communicated.	Adopted, not yet applying
Minimum performance standards	None	Not part of the act. A separate consultation and call for evidence runs from 21 September to 14 December 2026, and the Commission plans a legislative proposal for the second quarter of 2027.	Consultation

The act does not move the 15 May date and does not change the 500 kW test for mandatory reporting. It also does not say from which reporting year its amended definitions apply. Until it is published with an answer, this pack prepares the 2027 report on the rules in force and flags in section 2.8 where the draft would ask for different data.

Minimum performance standards sit one phase later. Table 1.8 lists the consultation, which is open until 14 December 2026, and the Commission plans a legislative proposal for the second quarter of 2027. A proposal is not law, so standards do not shape the 2027 report.

4. Reporting calendar, October 2026 to October 2027

The data year closes on 31 December 2026 and the report is due on 15 May 2027. This calendar puts the work in order between those dates and lists the legal dates that fall around them. Tasks marked with no date are ScienceShot's suggested sequence; the dates in the right-hand column are legal or announced dates.

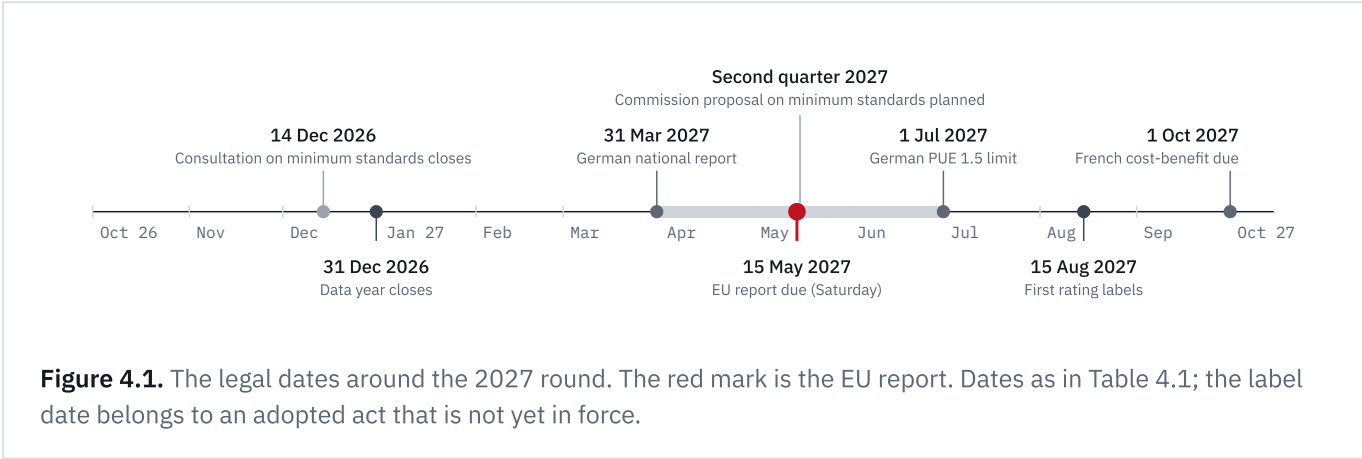


Table 4.1. Month by month

WHEN	WHAT TO DO	FIXED DATES AND STATUS
October to November 2026	Confirm the list of sites and run the 500 kW test for each. Fix the boundary of each data centre and write it into the methodology statement (section 5). List the metering gaps: IT energy, water at the boundary, heat at the hand-off. Meters installed now cover only part of 2026, so record the installation date and treat the earlier months as estimated.	Parliament extended its examination of the rating-scheme act by two months on 6 October 2026. Adopted, not yet applying
December 2026	Schedule the year-end read of every meter. Agree with each heat off-taker when its meter will be read. Ask each certificate registry and PPA counterparty for the cut-off for retiring 2026 volumes. Choose the open source for cooling degree days. Freeze version 1 of the methodology statement.	14 December: the consultation on minimum performance standards closes. Consultation
31 December 2026 to January 2027	Close the data year. Read all meters at year end, export the full year from the power and building systems, and collect utility invoices and fuel delivery notes. Take the ICT inventory as of 31 December. Request platform access early: the EU Login, the reporting entity request and the Member State coordinator's approval can take time.	31 December: reference date for ICT capacity (Regulation 2024/1364, Annex II). In force 1 January 2027: German 100% renewable electricity date under current law (EnEg section 11). In force Bill 21/8027 would move it to 2030. Proposal

WHEN	WHAT TO DO	FIXED DATES AND STATUS
February 2027	Fill the evidence register. Work out E_{DC} , E_{IT} , W_{IN} , E_{REUSE} and the three renewable routes. Document every estimate. Complete the certificate ledger from registry statements. Apply the allocation rules for shared plant and, in colocation, gather customer data and record the floor-area coverage.	No fixed date.
March 2027	Run the QA checklist (section 7) and review the year-on-year changes. German sites file the national report. Dutch sites check the RVO site for the 2027 window; the 2026 window opened on 16 March.	31 March: German national report for 2026 (EnEfG section 13). In force 16 March 2026: last year's Dutch window opened.
April 2027	Enter the data on the platform or prepare the XML file. A second person checks the entries against the register. Sign the methodology statement. Check the national authority's page for changes.	Second quarter: the Commission plans its proposal on minimum performance standards. Consultation
1 to 14 May 2027	Submit. Download the submitted data and save it with the register. French sites also publish the data by the same date.	15 May 2027, a Saturday: deadline for the EU report (Regulation 2024/1364, Article 3); plan for Friday 14 May. In force France: 15 May by Décret 2025-1382. In force
June 2027	Archive the register, the methodology statement, the exports and the submitted data. Keep the measurement-point and device records for at least 10 years. Note what to change next year. To correct a submission, ask the Member State coordinator to reopen the report.	Ten-year record keeping (Regulation 2024/1364). In force Reopening through the coordinator.
1 July 2027	German sites that started before 1 July 2026 check the annual-average PUE against the new limit.	PUE of 1.5 or lower from 1 July 2027 (EnEfG section 11). In force Bill 21/8027 would set 1.6. Proposal
July 2027	Check that your Member State has marked reporting complete. Watch for the Official Journal publication of the rating-scheme act and for any statement of the first reporting year it covers.	Entry into force twenty days after publication (act C(2026) 3472). Adopted, not yet applying
15 August 2027	Check the first label against your submitted data. Make the label available to anyone who asks. Do not show a look-alike label.	First labels by 15 August; Member States indicate by the same date that reporting is complete (act C(2026) 3472). Adopted, not yet applying
1 October 2027	French sites that do not recover heat and filed a permit application before 1 January 2026 submit a cost-benefit analysis. Outside the 2027 round, listed so that it is not missed.	1 October 2027 (Décret 2025-1382). In force

The full pack is available soon. It continues with the indicator handbook, the national layers, the methodology statement, the evidence register, the QA checklist and the FAQ. To reserve a copy, write to science.shot.page@gmail.com.

B. Basis and limits

ScienceShot explains the rules and does the arithmetic. This pack is a preparation aid, not legal advice, an audit, a certification or a filing service. Check the authoritative text and your national authority before you submit.

Basis of this edition

This pack reflects the rules in force on 11 October 2026 as read by the ScienceShot editorial team. It relies on these instruments and provisions:

- Directive (EU) 2023/1791 (Energy Efficiency Directive), Articles 12 and 26 and Annex VII.
- Commission Delegated Regulation (EU) 2024/1364, Articles 1 to 6 and Annexes I to IV.
- Commission act C(2026) 3472 final and its Annexes 1 to 3, adopted on 21 September 2026 and not in force.
- Germany: Energieeffizienzgesetz (EnEfG), sections 3, 11 to 15 and 20 and Annex 3; bill 21/8027, which is not law.
- France: Code de l'énergie, articles L236-1 to L236-3; Décret n° 2025-1382 of 29 December 2025.
- Netherlands: Staatsblad 2023, 492; the reporting duty administered by RVO.
- Ireland: the CRU decision of 12 December 2025 on connection policy for large energy users.

Where an instrument is adopted, proposed or in consultation and not in force, the text says so with a status label. A revision is issued when a rule changes (see Updates).

What is not verified

- Practical readings are ScienceShot's reading: how a scope question applies to a site, the steps on the reporting platform, and how a reporting authority treats a point the text leaves open. No authority has confirmed them.
- The reference results in Table 7.1 are context for a plausibility check. They were not re-derived and are not limits or targets.
- The multi-site workbook and the evidence register check arithmetic and completeness only. They do not test meters, boundaries or certificate eligibility.
- Open points are listed in Table B.1 with the position this edition takes.

What this pack does not do

- It does not give legal advice and does not replace the authoritative text. The Official Journal, the German Federal Law Gazette and the French and Dutch official texts prevail over any summary here.
- It does not audit, certify or accredit any data or any organisation, and it is not a filing service. It does not produce the file that the Policy Reporting Platform accepts.

- It does not reproduce the Directive, the Regulation, the annexes or the EN 50600 standards. Indicators are explained in our words with the Annex reference.
- The multi-site workbook is a preparation tool, built and recalculation-checked by ScienceShot, not yet reviewed by a reporting practitioner. It checks arithmetic only.
- The "typical systems" and "common errors" columns and the QA checks that mention prompts are practical guidance, not legal requirements.
- National coverage is limited to Germany, France, the Netherlands and Ireland, with a pointer for other Member States.

Open points

Table B.1. Open points on 11 October 2026

POINT	POSITION IN THIS EDITION
Rating-scheme act (C(2026) 3472 final)	Signed and dated 21 September 2026 and sent to the Council on that date. The act is in the two-month examination period that applies to delegated acts, which Parliament extended on 6 October 2026, and it is not published in the Official Journal. Dates and definitions may change.
German bill 21/8027	A bill after its committee hearing on 5 October 2026. Current law applies until Parliament passes a text.
Minimum performance standards	Consultation until 14 December 2026; a proposal is planned for the second quarter of 2027.
Reporting period counting	The Regulation does not define "reporting period". The pack treats the 2027 round as later than the second period on either reading (section 1.6).
ICT capacity reference date	Annex II says "as of 31 December of the reporting year". The pack reads it as the end of the data year, 31 December 2026 (section 1.3). Confirm with your reporting authority.
Reference date for new ICT equipment	The Regulation text says the date of entry into force; 14 March 2024 is also in use. The pack follows the text. Ask your national authority which applies.
First reporting year of the amended definitions	Not stated in the adopted act.

Updates

Updates through the 15 May 2027 reporting round are included in the licence. A revision is issued when a cited rule changes, when the rating-scheme act is published in the Official Journal, when the German bill 21/8027 passes or fails, or when a reporting authority publishes new guidance. Each revision carries a version number and a change note.

Table B.2. Version history

VERSION	DATE	CHANGE
1.0	11 October 2026	First edition.

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