

ENERGY SAVINGS IN SMALL AND MEDIUM-SIZED ENTERPRISES

**INNOVATION
JOB-CREATION
COMPETITIVENESS**

INTRODUCTION

Energy savings have become a distinctive Danish feature. We have understood that improving the energy-efficiency of our homes provides both cheaper and better places to live.

Our energy companies, which for many years have had an obligation to ensure the implementation of energy improvements, have committed to the task with good results.

Many larger enterprises have discovered that investments in energy efficiency have a fairly short payback time, and that energy savings offer both innovation and improved competitiveness.

The energy saving efforts of small and medium-sized Danish enterprises (SMEs), however, still lag. These companies are very diverse and have different requirements for an energy saving effort and are generally too small to have expertise or focus on energy consumption.

Certainly, the small and medium-sized enterprises have a relatively large potential for energy savings, but initiatives are required for this potential to be realized at the same time as earnings must improve.

In this publication, The Danish Ecological Council takes a closer look at the issue on which initiatives to take to achieve more profitable energy savings in SMEs.



SUMMARY

So far, Danish energy companies and other players engaged in energy saving efforts have not focused much on SMEs because the sector consists of numerous smaller businesses. It is too expensive to do individual consultations and at the same time, the businesses are too small to build the necessary energy skills on their own.

The SME segment consists of very different companies ranging from small shops to production companies with up to 250 employees and an annual turnover of up to €50 million (cf. the EU definition).

In this publication, we describe the SME segment more closely, including the barriers that prevent implementation of energy savings and proposals of initiatives to overcome these barriers.

We estimate that there is a substantial energy saving potential in the SME segment, perhaps up to 33% of the energy consumption. Since energy consumption is primarily spent on general purposes such as heating, lighting, ventilation and cooling, technologies for saving energy are already developed and easy to adopt. However, to ensure the implementation of the energy savings, a number of initiatives are required.

For a smaller company the electricity charge is more or less the same as the electricity price so reducing the possibility of a reimbursement of the electricity charges would significantly increase the motivation to save energy. This proposal is especially relevant to the trade and service sector, which is not facing international competition.

The other proposals are important too, i.e. a proposal that consultants, electricians and other craftsmen are aware of possible energy savings when visiting their customers, and have the necessary training. In addition, they should be able to rely on standard energy solutions, know about funding opportunities and convey grants, for example from energy companies, through a comprehensive standard value catalogue for energy savings in SMEs. Energy consumption is not an inherent interest of SMEs. For this reason, energy savings must be easy to implement. Finally, we propose a number of information activities targeted specifically at SMEs.

The Danish Ecological Council presents

10 INITIATIVES

that would benefit the coming growth package of the Danish government

- 1 The development of simple and effective efforts for saving energy in different types of SMEs
- 2 Less reimbursement of the electricity charge in the trade and service sector, possibly with redistribution of tax revenues
- 3 Contributions to energy optimizations of businesses along with an ambitious implementation of the Energy Efficiency Directive.
- 4 A standard value catalogue for the energy savings of SMEs
- 5 Sufficient training for technical contractors and other craftsmen
- 6 An SME Knowledge Centre
- 7 Municipalities as catalysts
- 8 New financing options
- 9 Commercial leases focusing on energy
- 10 Information activities

POTENTIALS, BARRIERS AND IMBALANCES

SME is a term for small and medium-sized enterprises. The EU defines SMEs as enterprises of less than 250 employees and annual turnover of less than €50 million.

As such, the term encompasses a multitude of different types of businesses, whose only common property is their small size.

The term 'SME' therefore necessitates further distinction in order to properly describe the potential for energy savings, barriers to action and in order to propose suitable measures.



DIFFERENT TYPES OF SMEs

The SME segment consists of very diverse enterprises ranging from small shops to production companies with up to 250 employees.

Below, we have split the SME segment into main categories, characterized by their different framework conditions and means.

1. Wholesale and retail

- a. Non-food retail
- b. Supermarkets
- c. Wholesale and commission trade

2. Private services

- a. Office companies
- b. Hotels, restaurants, etc.
- c. Other liberal professions

3. Smaller manufacturing companies

- a. Manufacturing of machinery, products, etc.
- b. Car trade, sales and repair

Wholesale and retail

Retail consists partly of many small shops with very different selections of goods, and partly of a number of smaller shops with a varied product mix inside the same store, e.g. food, textiles, cosmetics.

With respect to energy, retail can be divided into food retailers (supermarkets), and non-food retailers such as clothing, radio and furniture stores.

Non-food retailers are characterized by primarily consuming energy for lighting, heating and, in some cases, cooling. Cooling is primarily used in the summer, and is often necessitated by lights and customers producing heat in the store.

In addition, Supermarkets have a significant consumption of electricity for cold storages used for storage, and a large number of cooling and freezing appliances that display food for sale. Furthermore, electricity is used for ventilation at butcher shops and delicatessen, primarily airing, but also to keep temperatures at comfortable levels.

Wholesale and commission trade consists of several different sectors that deal with wholesale in agriculture, food, drink and tobacco, textiles, commodities, machinery etc. Typically, the industry only has storage facilities as well as a few offices and other staff necessities. Energy consumption is primarily for heating the premises and for lighting.

Private services

Office companies are for example companies within banking, finance, insurance as well as consultancies. They primarily consume energy for heating rooms, lighting, ventilation and IT (PCs, servers, photocopiers etc.). Lighting makes up the largest portion of their energy consumption. The lighting being used is primarily general lighting such as strip light. Most places will also have spot- and point lights, most often compact fluorescent lamps or halogen lights.

The hotel industry consists of rooms, associated restaurants etc. and recreational facilities. The energy consumption of a hotel can thus be attributed to rooms and conference halls as well as saunas, gyms, swimming pools, reception areas, hallways etc. along with the restaurant itself (kitchen, dining area). The restaurant industry consists solely of cooking and waiting of food, which means that energy consumption is attributable alone to the kitchen and dining areas.

Other liberal professions cover a wide range of services such as hairdressers, solariums, laundries etc. In some cases, energy consumption is comparable to that of retailers, whereas others require more energy-intensive equipment like washing machines or sunbeds.

Smaller manufacturing companies

Smaller manufacturing companies also cover a wide range of manufacturing including manufacturing of machinery, furniture, household appliances and medical equipment. Energy consumption is typically centred around lighting, cooling, ventilation, air compression and IT.

Finally, *car trade, sales and repair* make up a relatively large sector in which energy is mainly consumed for heating and lighting up salesrooms and repair shops which also use air compressors and process heating (e.g. spray booths).

THE POTENTIAL FOR ENERGY SAVINGS IN SMEs

Small and medium-sized enterprises (SMEs) have a relatively large and profitable potential for saving energy, but they lack knowledge about the opportunities and how to realize these.

The energy consumption of small and medium-sized enterprises is substantial. The Danish trade and service sector, excluding the public sector, consumed 57 PJ in 2012 alone of which electricity accounted for 28.5PJ, according to Energy Statistics. The primary scope of application of electricity is lighting, ventilation, cooling/freezing, IT and electronics, which altogether make up about 90% of the consumption of electricity. The energy consumption of small and medium-sized manufacturing companies has not been analysed, but is estimated to be somewhat smaller than the consumption in the trade and service sector.

It is estimated that the potential for energy savings in SMEs is great because this segment, as mentioned, has not been paid much attention to.

In 2010, The Danish Energy Agency prepared a report on energy savings in corporate Denmark, which estimated the total potential for energy savings as:

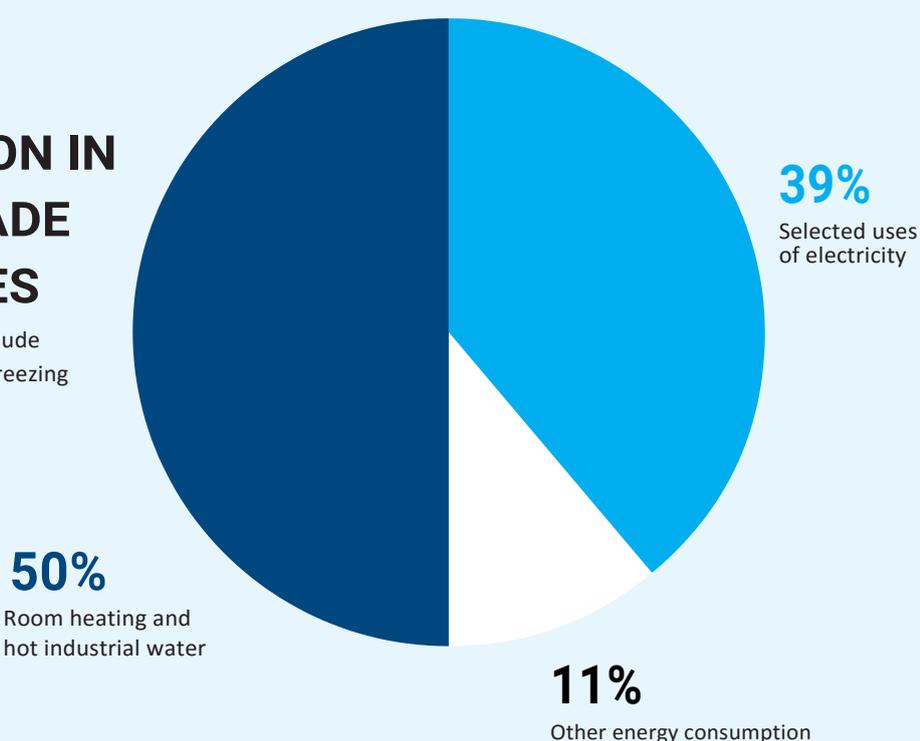
- 10% if accepting a payback time of up to two years
- 16% if accepting a payback time of up to four years
- 33% if accepting a payback time of up to ten years

An actual analysis of the energy consumption of SMEs and their potential for saving energy has not been carried out, but the estimates above are thought to be applicable to SMEs as well.

Because SMEs mainly consume energy for room heating and for specific areas of electricity consumption (lighting, ventilation, cooling/freezing IT and powering electronics), standard solutions and other general initiatives are suitable methods of realizing the potential for energy savings.

ENERGY CONSUMPTION IN PRIVATE TRADE AND SERVICES

Selected uses of electricity include lighting, ventilation, cooling/freezing as well as IT and electronics



ENERGY CHARGES IN CORPORATE DENMARK

Generally, VAT registered companies are able to deduct part of the electricity charge. Among the exceptions to this rule are lawyers, accountants, entertainment and agencies, all of which are generally unable to deduct the charge.

Electricity Charge of 2014: 0.833 DKK/kWh

Deduction rates vary from business to business depending on their type of electricity usage. If companies use electricity for so-called processing purposes, most of the charge is deductible.

As a rule of thumb, companies may deduct the rates shown in table 1.

As of 01.01.2014, companies no longer pay the energy saving tax on electricity (formerly 'the CO₂ tax').

The price of electricity for an SME is typically 0.85 DKK / kWh excluding VAT, taxes and the electricity charge of 0.833DKK / kWh. The price of electricity, however, varies quite a bit from business to business and depends on its supply agreement with the power company. If you use the 0.85 DKK / kWh as a basis you end up with the approximate price of electricity for SMEs listed in table 2 (including charges and excluding VAT).

As table 2 shows, the possibility to deduct the electricity charges has great significance on the price that SMEs actually end up paying and, thus, the period of repayment of energy saving projects.

Furthermore, the companies are able to deduct energy charges on oil, bottled gas, natural gas, town gas and coal as long as it is not used for room heating or engine operation. As such, SMEs pay full charges on energy for room heating, water heating and room cooling, but have the option to have the electricity charge reimbursed when used for electrical heating.

Table1: Deduction rates of 2014

Electricity used in VAT liable companies for:	Agriculture, garden centres, fishery & other companies	Businesses such as lawyers, accountants, etc.
Examples of processing purposes:		
• Operation of machines, production and IT Equipment	0.829DKK per kWh	Not deductible
• Lighting		
• Pumps and fans in relation to ventilation		
Room heating, hot water and comfort cooling	0.421 DKK per kWh	0.421 DKK per kWh
Private consumption	Not deductible	Not deductible

Table2: Approximate electricity prices of 2014 excluding VAT

Electricity used in VAT liable companies for:	Agriculture, garden centres, fishery & other companies	Businesses such as lawyers, accountants, etc.
Examples of processing purposes:		
• Operation of machines, production and IT Equipment	0.854 DKK per kWh	1.683 DKK per kWh
• Lighting		
• Pumps and fans in relation to ventilation		
Room heating, hot water and comfort cooling	1.262 DKK per kWh	1.262 DKK per kWh
Private consumption	1.683 DKK per kWh	1.683 DKK per kWh

BARRIERS FOR SMEs TO SAVE ENERGY

A number of things prevent SMEs from realizing energy savings:

1

LACK OF INFORMATION

Large companies often have the required knowledge themselves, and energy companies have a lot of focus on this area. So far, players in the energy saving industry have not focused a lot on small and medium-sized enterprises because the sector is characterized by many smaller companies that are unable to build the necessary energy saving skills themselves and it is too expensive with individual guidance. The Danish Energy Service has to a certain extent directed their activities towards private trade and service businesses including craftsmen, but overall the sector has been underprioritized, and there is a great potential for standardised solutions and coordinated information here. The small and medium-sized enterprises currently represent a gap in the general energy saving efforts.

2

DIFFERENT ECONOMIC FRAMEWORK CONDITIONS

A substantial barrier to saving energy in small and medium-sized enterprises is the fact that a large majority of them are able to deduct a large part of the electricity charges (as described above). Likewise, the energy charge on oil, bottled gas, natural gas, town gas and coal is deductible when used for other purposes than room heating and engine operation. Subsequently, the incentive to save energy is very low for businesses that can deduct most of the charges. These businesses mainly consume energy for processing purposes, whereas offices, shops and the like may deduct electricity used for lighting, pumps, fans and so on.

3

PRODUCTION IN FOCUS

Small and medium-sized enterprises prioritize investments in "production" over investments in energy optimizations. Finally, the companies often require a short payback time and below 2-3 years.

4

LOW ENERGY EXPENSES

The energy consumption of small and medium-sized enterprises is relatively low compared to other expenses, which leaves little room (in both the private economy and the economy in general) for actual consultancy. Those who are already there, e.g. electricians and other craftsmen, must therefore implement energy savings. For that to happen, they must be trained properly for this segment and it should be simple for them to identify and provide grants for energy savings.

5

THE TENANT-LANDLORD ISSUE

Smaller companies are tenants, where heating, ventilation and cooling are often included in the rent. Only the direct electricity consumption is settled for each individual company. As such, the company will not save money investing in energy saving measures but can benefit economically from a reduced electricity consumption.

6

ABSENCE OF FINANCING OPTIONS

Lack of financing opportunities: Since the financial crisis, it has become more difficult for smaller companies to get banks to finance energy saving projects than investing in production despite the fact that energy savings may have good profitability. Alternative financing opportunities are therefore necessary.

POSSIBILITIES FOR SAVING ENERGY IN SMEs

The following section provides an overview of the possibilities for saving energy as well as some examples of initiatives that small and medium-sized enterprises could implement to substantially reduce their energy consumption, innovate and create jobs.

The initiatives may advantageously be part of the Government's upcoming growth package.

TEN RECOMMENDATIONS OF THE ECOLOGICAL COUNCIL

1 THE DEVELOPMENT OF SIMPLE AND EFFECTIVE MEASURES FOR SAVING ENERGY IN DIFFERENT TYPES OF SMEs

Common to the SMEs is the lack of knowledge and focus on energy savings, just as they often do not have the economic incentive to create a targeted energy saving strategy.

Therefore, it is crucial to keep things simple. An energy saving agent must have enough knowledge and credibility to both identify the potential for saving energy and propose a way to realize them at the same time. Too many expensive reports cannot be required, and the essential operation of the business must be taken into account and be allowed to continue with as few disturbances as possible. Just a few days of costs due to operation or production disturbances could outweigh several years of

profit from the reduced energy consumption.

In a hectic everyday life there is very little time to read recommendations on energy savings. This publication is therefore not aimed at SMEs, but rather for those players who communicate and cooperate directly with SMEs.

Craftsmen, electricians, suppliers and other players who are regularly in touch with SMEs must have focus on possible energy savings and assist the SMEs with the implementation of the measures so as to ensure the simplest and most effective execution possible.

2 REDUCED REIMBURSEMENT OF THE ELECTRICITY CHARGES IN THE TRADE AND SERVICE SECTOR, POSSIBLY WITH REVERSAL OF PROCEEDS

In The Danish Climate Policy Act of 2013, the government included this initiative among the 78 instruments in its catalogue. The catalogue of instruments works on the assumption that 25% of the electricity consumption in trade and service is exempt from the reimbursement of electricity charges, but that the remaining electricity consumption is deductible. The policy plan points out two variations of the instrument: The first one is total termination of the tax reimbursement of the electricity consumed for processing purposes. The other way is to completely redistribute revenue of the electricity charge to the applicable trade and service industries, based not on the charge paid, but instead on the number of employees. The economic incentive to implement energy saving measures increases when the electricity charge is not refundable, and this will nearly halve payback of investments.

This also applies even if the electricity charge is reversed - as long as the reversal is based on other factors than consumption of electricity. In the catalogue of instruments, termination of the reimbursement of the electrical charge is assumed to significantly affect the consumption of electricity in the trade and service sector with a total reduction of 20% in the year 2020. Further to this, the reduced reimbursement must include all trade and service companies, not just the SMEs, to avoid distortion of competition.

The government should implement this initiative since it is a cost-effective way to ensure a healthy economy in energy savings in the SME segment.

3 GRANTS FOR ENERGY EFFICIENCY IN BUSINESSES COMBINED WITH AN AMBITIOUS IMPLEMENTATION OF THE ENERGY EFFICIENCY DIRECTIVE

This initiative was also included in the Danish Climate Policy Plan. It combines three main elements: First, the introduction of a compulsory energy assessment and/or energy management in significantly more and smaller companies than the minimum requirement of the EU Energy Efficiency Directive. Second, a newly established data- and knowledge centre is upgraded to include data from the assessments and is made available for energy consultants, energy companies and so on. Third, grants are made available for energy efficiency measures in businesses. The fundamental initiative is the establishment of a grants scheme but this is supported by the spread of the energy assessments and by the information and campaign efforts.

The Danish Climate Policy Plan suggests that a 100 million DKK a year grants scheme be established for five years starting in 2014 for the support of energy efficiency measures in the manufacturing industry.

The government should therefore implement the three main elements of the initiative to further ensure energy efficiency in the SME segment.

4 A STANDARD VALUE CATALOGUE FOR SMEs

It needs to become easier for energy companies to provide grants to SMEs. Today, small companies must document their energy savings stemming from an actual effort through complex calculations in order to qualify for grants from energy companies.

A standard value catalogue already exists for homes, which energy companies can use when reporting energy savings to the Danish Energy Agency. The catalogue can also be used as a basis for paying out grants to energy savings in homes but does not apply for businesses.

A standard value catalogue should also be developed for the most common and simple energy savings in smaller businesses, split into different types of companies. This would allow the energy companies to include energy savings of this sector in the fulfilment of the entire obligation, thereby encouraging more energy savings in the sector, including an easier way to arrange grants in connection with energy renovation in small businesses. The initiative is also included in the list of initiatives of the Network of Energy Renovations.

Simple methods of documentations should be prepared for when it is not technically feasible to draw up standard values, thereby making it easier to identify and document energy savings.

5 SUFFICIENT TRAINING OF ELECTRICIANS AND OTHER CRAFTSMEN

In recent years, training and supplementary training have had more focus on energy renovations of homes and buildings. Examples of supplementary training of craftsmen are the Energy Advisor training and a whole new education in relation to the BetterHomes scheme. However, there are currently no courses or supplementary training programmes for craftsmen aimed at energy consumption and savings in the SME segment.

Because smaller companies often lack the knowledge about the possibilities and how best to realize energy savings, they often seek assistance from those electricians and craftsmen visiting the company.

We recommend that the basic training programmes, already part of the Danish vocational training system, put more focus on energy renovations in SMEs, and that the Energy Advisor Training Programme is extended to include special focus on small and medium-sized enterprises.

The Danish Energy Agency could make the first move to review and adjust the current training and continuing education programmes to include energy savings in SMEs in the curriculum.

6 KNOWLEDGE CENTRE FOR SMEs

As mentioned in the third recommendation, the Danish Climate Policy Plan of 2013 pointed at the establishment of a new data and knowledge centre for energy efficiency in manufacturing industries as a possibility. There is no need, however, to establish yet another knowledge centre. Instead, the field of activity of the current national Knowledge Centre for Energy Savings in Buildings could be expanded to include SMEs. Today, the Knowledge Centre

publishes Energy solutions and tools within the building area, and these solutions and tools form the basis of the Energy Advisor Training Programme.

The Danish Energy Agency could for example take the initiative to broaden the field of activity of the Knowledge Centre and integrate knowledge on energy savings in SMEs in the current Energy Advisor training.

7 MUNICIPALITIES AS CATALYSTS

The Danish municipalities are in many ways able to increase the awareness of companies, craftsmen and citizens concerning the benefits of energy efficiencies and energy renovation. Municipalities may, for example, establish one or more local networks for companies, craftsmen, financing institutions, architects, advisors, etc., which could be driven by the local Business Development Centre. These networks may function as a basis for the establishment of binding partnerships between the different players. The Danish Energy Saving Council carried out a workshop on 6 March 2014 with the theme

“Municipalities as a central player in energy saving efforts”. Following the workshop, a number of recommendations were drawn up for the Minister of Energy, Climate & Buildings and for the municipalities. One of the central criterions for success was the development of local business cases illustrating how local job creation contributes to the municipal economy in relation to energy renovation. The Energy Saving Council and the Danish Energy Agency should continuously follow up on whether the recommendations are being implemented as extensively as possible.

8 NEW FINANCING SOLUTIONS

Experiences from the energy counselling of energy companies show that there are plenty of profitable energy savings in businesses, including small and medium-sized enterprises. Often, they are projects with a payback time of just a few years, but companies may have problems financing the projects through their normal banking connections. We suggest that mortgage institutions, pension funds and the like open up to this kind of financing, which would be interesting for the financing institutions given the high return compared to the investment risk. However, a cost-effective system that establishes the necessary security needs to be developed.

One option is to pool smaller projects for green bonds. Besides having very low rates of interests, green bonds are characterized by yielding returns for the investor based on an index of the development of energy prices. If energy prices rise, so do the returns. Green bonds like these would mean that more energy renovation projects could be considered profitable because the effect of rising energy prices are ‘accounted for’.

The Danish Energy Agency could start by initiating discussions with mortgage institutions and pension funds on the above-mentioned financing solutions and how they should be developed.

9 COMMERCIAL LEASES FOCUSING ON ENERGY

Many small and medium-sized enterprises lease their premises and have entered into leasing contracts in which the landlord supplies heat, ventilation, cooling, etc. Typically, the companies are only billed their direct consumption of electricity. This fact brings about the classical tenant-landlord issue in which neither tenant nor landlord is motivated to invest in energy renovations of the building envelope and shared technical systems. To resolve the issue, a standard commercial leasing contract should be developed, including elements that motivate both parties to invest in energy optimizations. Larger leases may also

include requirements of a certain energy standard prior to the commencement of the lease. Public authorities make exactly these kind of demands when leasing new premises.

The Danish Energy Agency could take the initiative to discuss the development of such commercial leasing contracts with the relevant organizations of the commercial leasing market.

10 INFORMATION ACTIVITIES

In order to ensure the success of the above recommendations, it is vital that the initiatives are supported by information activities from the Danish Energy Agency amongst others. The information activities must be general as well as specific and should be targeted each individual industry of the SME segment. Focus should be on energy efficient purchasing, energy management and energy efficient office fitting out, shops and similar, cf. among other the materials mentioned by the Danish Energy Agency on its website www.spareenergi.dk.

Furthermore, there is a need for information about the different control systems for ventilation, improvements to the building envelope and the benefits of commissioning.

All players in the energy saving market should incorporate information activities into new initiatives, but not least communication from municipalities and agencies is important if SMEs are to be activated.

FURTHER POSITIVE EFFECTS OF ENERGY SAVING EFFORTS IN SMEs

An intensified energy saving effort in SMEs will not just benefit the private and national economy as well as society as a whole, but will also provide innovation, job creation and economic advantages in municipalities.

Innovation

Several of the recommended initiatives will provide innovation. In many ways, Denmark has been ahead when it comes to energy savings in residences and businesses. This position could be further strengthened if we also develop and implement initiatives targeted at small and medium-sized enterprises. For example, cooperation with energy advisors, industry organisations and knowledge and education institutions will be required to build knowledge about and carry out energy optimizations in SMEs. Such collaboration will lead to innovations in itself, but there will also be innovations among suppliers, electricians and others providing services and products in connection with the realization of the energy savings.

Job creation

The realization of energy savings in small and medium-sized enterprises will provide a significant effect on employment. In its Climate Policy Plan of 2013, the Danish government estimated that initiative 1 and 2 would translate to a profit (from reduced energy costs, etc.) of about 500 million DKK. Add to this the increased employment among electricians and other craftsmen carrying out the energy savings in the companies and among suppliers of

equipment and similar businesses. A conservative estimate is that energy savings in SMEs may create 900-1,000 jobs.

Economic advantages for municipalities

The municipality in which the SME resides would also benefit from an increase in employment, especially since the increased employment is financed by a reduction in the energy costs of the companies or an increased productivity stemming from a shift to a more modern production of lighting equipment. The municipalities should therefore consider whether this economic advantage could and should translate into the development of local programmes on how municipalities alone or in partnership with others can promote efforts to save energy in SMEs.

RECOMMENDATIONS OF THE ECOLOGICAL COUNCIL

1

The Danish Energy Agency and the energy companies should take the initiative to develop a number of standard energy solutions that describe different energy efficiency measures in SMEs. These energy solutions may further form the basis of the laying down of standard values or methods of calculation, which can be included in the standard value catalogue of the Danish Energy Agency. This would make it easier for the company itself, the suppliers, craftsmen and others to work out the actual energy savings and thereby get a grant from the energy companies.

2

The Danish Energy Agency should conduct an information campaign on good, energy efficient lighting in shops, offices and similar locations, including the advantages of modern LED lighting. Similarly, information activities on improvements to building envelopes should be aimed SMEs, including information about how this can improve indoor climate, boost productivity and lower absence due to illness.

3

The Danish Energy Agency should conduct an information campaign on the benefits, cost reductions and legal requirements in relation to ventilation. To the extent possible, the campaign should target owners of larger ventilation facilities that are subject to mandatory inspection as well as owners of smaller ventilation facilities that are not subject to inspections.

4

The Danish Energy Agency should put greater focus on the advantages of commissioning in relation to new construction and operation of the technical facilities in office buildings.

The Ecological Council, April 2014

Authors: Christian Jarby & Søren Dyck-Madsen

Layout: DesignKonsortiet

ISBN: 978-87-92044-68-6 (Danish version)

The publication was composed with support from the Danish Energy Foundation.

Quotation, copying and other use of the publication is allowed when properly indicating the source.