

**JH Solar**

# **Due diligence issues for energy storage companies**



## Overview

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On July 18, 2025, the Council of the European Union adopted a regulation delaying the due diligence obligations under Regulation (EU) 2023/1542 to August 18, 2027. The change gives companies placing batteries on the EU market two additional years to meet compliance. However, this extension is not a.

The European Council has approved a law postponing implementation of due diligence obligations until August 18, 2027, to give battery producers and exporters more time to prepare for its adoption. In October, the European Council urged all EU institutions, member states, and stakeholders to take.

companies to assess human rights and environmental risks within their supply chains and report proactively on their mitigation efforts. but also affect sustainability, costs, and risk management. Increasingly, accusations of 'greenwashing' also threaten the credibility and reputation of companies.

This symposium will focus on the core areas of due diligence for storage projects including how to value a storage project, key inspection & review items, the market for storage and making a final determination. It covers aspects of storage project development not tackled by instructional programs.

Fractal provides energy storage project due diligence on projects, portfolios and companies for finance, tax equity or investment purposes. Fractal reviews the technical design, financial performance and commercial terms , while

balancing regulatory and legal concerns. Fractal provides energy. What technology risks are associated with energy storage systems?

Technology Risks Lithium-ion batteries remain the most widespread technology used in energy storage systems, but energy storage systems also use hydrogen, compressed air, and other battery technologies. Project finance lenders view all of these newer technologies as having increased risk due to a lack of historical data.

Why do energy storage projects need project financing?

The rapid growth in the energy storage market is similarly driving demand for project financing. The general principles of project finance that apply to the financing of solar and wind projects also apply to energy storage projects.

Will a tax credit be available for energy storage projects?

However, with the passage of the Inflation Reduction Act of 2022, tax credits are now available for standalone energy storage systems, and thus lenders may be willing to provide bridge capital that is underwritten based on the receipt of proceeds from an anticipated tax equity investment, similar to renewable energy projects.

## Due diligence issues for energy storage companies

**LFP12V100**



### The Battery Revolution: Balancing Progress with ...

The EU and US now require more stringent due diligence and transparency requirements to companies that operate or sell in their markets, leveraging greater disclosure on environmental and human rights risks around the ...

### Energy Storage Industry In The Next Decade: Technological ...

Introduction Driven by the global energy transformation and carbon neutrality goals, the energy storage industry is experiencing explosive growth, but it is also facing ...



### Energy Storage Companies Urged to Speed Up Compliance, ...

The EU's decision to delay the enforcement of battery due diligence rules to 2027 provides breathing space--but not a buffer for late action. BESS companies must treat ...

### Battery Energy Storage Systems Report

This information was prepared as an account of work sponsored by an agency of the U.S. Government. Neither the U.S. Government nor

any agency thereof, nor any of their employees,  
 ...



## The Battery Revolution: Balancing Progress with Supply Chain ...

The EU and US now require more stringent due diligence and transparency requirements to companies that operate or sell in their markets, leveraging greater disclosure on environmental ...

## Successful Due Diligence

Strategic due diligence is the process of probing, pinpointing, and prioritizing the key issues that affect a potential acquisition target. It connects to other acquisition phases such as target ...



## Due Diligence Contents of Energy Storage Projects

Project Financing and Energy Storage: Risks and ... As a result, a primary focus for lenders in their due diligence of an energy storage project will be on technology risks. Much of the ...

## Risk mitigation and due diligence in tax credit transactions

Tax credit transference measures introduced under the IRA have led to billions of dollars of new investment in solar and other clean energy projects.



## Due diligence considerations for investing in the energy transition

This is the first piece in a 3-part series exploring key due diligence considerations for proven renewable energy and adjacent technologies, representing the ...

## Project Financing and Energy Storage: Risks and ...

While lenders may need to undertake additional diligence before financing an energy storage project, the project finance market for energy storage has grown, and is expected to continue to grow, alongside ...



## Clean Energy Tax Credit Transfers - Buyer Due Diligence ...

This article focuses on buyer due diligence considerations in connection with the purchase of the two most commonly transacted clean energy credits - PTCs and ITCs - and discusses these ...

## How to Conduct Battery Storage Land Due ...

Why is battery storage land due diligence important? It is essential for preventing expensive setbacks and legal issues throughout the lifecycle of the project, ensuring that the selected location is appropriate ...



## What are the problems of energy storage customers?

Additional complexities arise from effectively managing resources within their energy storage systems. Customers attempting to optimize performance must address ...

## 32 Due Diligence Red Flags

Certain Risks May Impact the Decision to Proceed with the Transaction By M& A Leadership Council During an M& A due diligence process, certain red flags might indicate risks or problems that could ...



## A Comprehensive Guide To Due Diligence Issues ...

Learn about the most significant legal and business due diligence activities the buyer will undertake in a typical M& A transaction involving a privately held company.

## Mastering Red Flag Due Diligence: What You ...

Learn everything about red flag due diligence in this comprehensive guide. Discover common red flags, how to identify risks, and strategies to mitigate them effectively.



## Fractal Energy Storage Consultants

DUE DILIGENCE M& A ADVISORY Fractal is a specialized energy storage and renewable energy consulting and engineering firm that provides expert evaluation, technical design, financial analysis and independent ...

## Energy Storage Due Diligence

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## Due Diligence Requirements

Companies must implement a due diligence policy that complies with international standards, such as the OECD Guidelines for Multinational Enterprises. The policy must cover environmental and social ...

## The importance of regulatory & legal due diligence ...

Investing in a renewable energy project presents an exciting opportunity - but it also involves navigating a web of legal and regulatory complexities. Thorough due diligence is critical to uncover potential risks, ...



## What is Environmental Due Diligence? A Step-by-Step Guide

Learn everything about environmental due diligence in this comprehensive guide: its importance, steps, key risks, and best practices for compliance and risk mitigation.

## The Complete Guide to Supply Chain Due Diligence in the ...

Develop a Due Diligence Policy: The first step is to formulate a policy that delineates the procedures and actions your energy company will undertake to mitigate supply chain risks.



## Analysis Report of Due Diligence Requirements of the EU ...

This report provides an overview of the emerging due diligence obligations and ensuing recommended changes to common current due diligence practices of Drive Sustainability ...

## Addressing Permitting Challenges for Battery Energy Storage ...

Battery energy storage systems (BESS) enhance solar and wind energy projects, but the permitting process is arduous due to the technology's novelty.



## The ESG of EV batteries , Insights , HSBC

Due diligence is at the heart of the new rules. Companies placing batteries on the EU market, including EV batteries, will need to undertake due diligence on the sourcing, processing and ...

## [Due Diligence , EBI Consulting](#)

Due diligence o Environmental, health and safety solutions o ESG, energy and sustainability solutions o Building and site investigation, hazardous waste remediation o Project management and engineering o ...



## Unlocking the power of energy storage: Technology, finance, and ...

As storage systems begin providing a diverse set of critical grid services, the need for technical due diligence to evaluate technology, finance and develop projects and portfolios and ...

## Supply Chain Due Diligence Reporting 2024

To ensure that corporate due diligence systems identify risks associated with minerals from high-risk areas, the requirements of the OECD Due Diligence Guidance have been implemented ...



- 50KW/100KWH
- HIGHER POWER OUTPUT IN OFF-GRID MODE
- CONVENIENT OPERATION & MAINTENANCE
- PRE-WIRED



### An Overview of

The EU Battery Regulation contains articles about the restriction of substances, carbon footprint, recycled content, battery performance and durability, removability, safety of stationary battery ...

## Everything, everywhere, all at once? Preparing for the EU ...

In Kumi's work developing the implementation guidelines for the EU Batteries Regulation (EUBR) on behalf of the European Commission, we have found that many businesses have questions ...



## Private Midstream Oil & Gas M& A Due Diligence

An outline for the buyer's counsel of questions to ask and issues to consider when conducting corporate due diligence in private mergers and acquisitions (M& A) involving a midstream business

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