

Response to your request

1. You asked for:

What are the terms of reference EY is working to as part of its role in Project Willow?  
*This is a request for a copy of the terms of reference document.*

It is understood that you are asking for the agreed terms of reference for Ernst and Young LLP's engagement with Petroineos Refining Scotland for the purposes of the supply of the Project Willow study. While it is our aim to provide information whenever possible, in this instance we are unable to provide this information due to exceptions under regulation 10(5)(e) (substantial prejudice to confidentiality of commercial or industrial information) of the EIRs. This exception applies because the information forms part of a confidential commercial agreement between Ernst & Young LLP and Petroineos Refining Limited.

This exception is subject to the 'public interest test'. Therefore, taking account of all the circumstances of this case, we have considered if the public interest in disclosing the information outweighs the public interest in applying the exception. We have found that, on balance, the public interest lies in favour of upholding the exception. We recognise that there is some public interest in release because of recent developments at the Grangemouth industrial cluster. However, this is outweighed by the public interest in ensuring private businesses feel able to safely and securely disclose commercially sensitive information with Scottish Ministers and officials. Disclosure could damage the trust that such businesses place in the Scottish Government and therefore significantly impact the effective administration of the Scottish Government's duties to support and engage with key businesses such as Petroineos and Ernst and Young LLP.

2. You asked for:

What correspondence has there been between the UK government and Petroineos/Ineos with regards to Project Willow. *This is a request for copies of this correspondence.*

The Scottish Government does not hold this information and therefore we are refusing your request under the exception at regulation 10(4)(a) of the EIRs. We encourage you to ask the UK Government if it holds this information as the correspondence relates to them. More information on how to complete this process can be found at <https://www.gov.uk/make-a-freedom-of-information-request>.

3. You asked for:

What entity procured EY's services for Project Willow.

The answer to your question is:

The Scottish Government understands that Petroineos Refining Limited led the procurement exercise for Project Willow

4. You asked for:

To which entity is government funding for Project Willow delivered?

The answer to your question is:

The Scottish Government and UK Government are providing grant funding up to £1.598m to Petroineos Manufacturing Scotland Limited for the Project Willow study only.

5. You asked for:

To whom is EY accountable for its work on Project Willow on a day to day basis? i.e. what is the line of reporting?

The answer to your question is:

Ernst and Young LLP, who are the supplier for Project Willow, are directly accountable to Petroineos Refining Limited as it is they who have contracted the firm to undertake this work. However, in recognition of the public sector's role in wholly funding this project, the Scottish Government, UK Government, and Scottish Enterprise have senior membership, alongside Petroineos and INEOS, on the Advisory Board for Project Willow, and all three public sector organisations are also members, alongside Petroineos and INEOS, of the Project Willow Project Management Team. This joint oversight function enables Petroineos, INEOS, and the public sector to have equal input into any decisions pertaining to the progression of Project Willow.

6. You asked for:

Who wrote the terms of reference for Project Willow?

The answer to your question is:

The Terms of Reference for Project Willow were written jointly by Petroineos, INEOS, the Scottish Government, and Scottish Enterprise.

7. What procurement process led to EY being contracted to do this work?

The answer to your question is:

As we understand it, Petroineos carried out a competitive procurement process throughout May, June and July of 2024.

Petroineos assessed vendors across three separate engagements: management presentation, written proposal, and vendor presentation; and its assessment of vendors focussed on five areas of evaluation: expertise, experience, understanding of the brief, value, and interest to support the business at Grangemouth. The assessment

panel scored each vendor individually and then collectively before agreeing a common position, which resulted in the appointment of Ernst and Young LLP to supply the Project Willow study.