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Ons kenmerk
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Uw brief (kenmerk)

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Datum	2 september 2026
Betreft	Geannoteerde agenda Eurogroep en informele Ecofinraad september 2026

Geachte voorzitter,

Hierbij zend ik u de geannoteerde agenda van de vergaderingen van de Eurogroep en informele Ecofinraad van 18 en 19 september 2026. Het is nog mogelijk dat punten worden toegevoegd aan de agenda of dat bepaalde onderwerpen worden afgevoerd of worden uitgesteld tot een volgende vergadering.

Middels deze GA informeer ik uw Kamer ook over de laatste stand van zaken van wijzigingen van herstel-en veerkrachtplannen in het kader van de Herstel- en Veerkrachtfaciliteit.

Tot slot informeer ik u graag over het volgende. In het BNC-fiche Omnibusrichtlijn directe belastingen welke is verzonden op 28 augustus jl. wordt verwezen naar de evaluatie van de Europese Commissie van de Antibelastingontwijkingsrichtlijn (ATAD). Eerder heb ik toegezegd deze evaluatie met uw Kamer te delen.[1] De evaluatie is te raadplegen via de website van de Europese Commissie.[2] Ik beschouw hiermee te hebben voldaan aan de toezegging om de Eerste Kamer te informeren over de ATAD-evaluatie.

Hoogachtend,

de minister van Financiën,

E. Heinen

[1] Toezegging T03973 aan de Eerste Kamer.
[2] De evaluatie is te raadplegen via: https://taxation-customs.ec.europa.eu/taxation/business-taxation/anti-tax-avoidance-directive_en#evaluation

Geannoteerde agenda Eurogroep en informele Ecofinraad 18 en 19 september 2026

Eurogroep in inclusive format

Agendaonderwerp: Recente economische ontwikkelingen
Document: N.v.t.
Aard bespreking: Gedachtewisseling
Besluitvormingsprocedure: N.v.t.
Toelichting:
De Eurogroep zal van gedachten wisselen over recente economische ontwikkelingen en zich waarschijnlijk richten op de economische gevolgen van de onrust in het Midden-Oosten. Olie- en gasprijzen zijn (verder) opgelopen als gevolg van het uitblijven van perspectief op een verbetering van de situatie in het Midden-Oosten. De inflatie (HICP) in de eurozone steeg licht naar 2,9% in juli en werd vooral gedreven door een stijging van de energieprijzen. Ook zijn rentes op langlopende staatsobligaties opgelopen naar niveaus die sinds de eurocrisis niet zijn gezien. Financiële markten krijgen een stijgend aanbod van schuldpapier te verwerken, als gevolg van hoge begrotingstekorten en omvangrijke AI-gerelateerde investeringen. Hieraan gerelateerd nemen zorgen van financiële markten over de hoogte van schuldniveaus toe. Hoge renteniveaus verhogen de rentekosten van de overheid, wat het lastig maakt om begrotingstekorten terug te dringen en/of de begrotingsruimte voor andere uitgaven vermindert.

Het kabinet blijft aandacht houden voor de houdbaarheid van overheidsfinanciën en benadrukt het belang van het terugdringen van hoge begrotingstekorten en oplopende publieke schuldniveaus. Ook vindt het kabinet het van belang dat lidstaten hervormingen doorvoeren om hun duurzame groeipotentieel te verhogen.

Agendaonderwerp: Arbeidsproductiviteit en economische groei in de eurozone
Document: N.v.t.
Aard bespreking: Gedachtewisseling
Besluitvormingsprocedure: N.v.t.
Toelichting:
De Eurogroep zal van gedachten wisselen over de productiviteitsontwikkeling en economische groei in de eurozone. In de meest recente raming van de Europese Commissie (Lenteraming van 22 mei jl.[1]) voorziet de Commissie een economische groei in de eurozone van 0,9% bbp in 2026 en 1,2% bbp in 2027. De Commissie wijst daarbij op neerwaartse risico's door geopolitieke onzekerheid en scenario's waardoor energieprijzen verder kunnen stijgen, economische groei beperkter kan zijn en begrotingstekorten kunnen oplopen.

De potentiële economische groei van veel Europese lidstaten is in de afgelopen decennia afgenomen. Daarnaast ziet de OESO dat de recente economische groei in 2026 voornamelijk wordt gedreven door een toename van het arbeidsaanbod, en niet door een stijging van de arbeidsproductiviteit.[2] Deze ontwikkeling past in de bredere trend waarin de arbeidsproductiviteitsgroei in Europa achterblijft bij die van andere grote economieën. Het verhogen van de arbeidsproductiviteit is voor Europa zeker ook van belang door de negatieve impact van vergrijzing op de potentiële economische groei. De adoptie van AI biedt kansen om het economische groeipotentieel te verhogen.

Het kabinet vindt het belangrijk dat lidstaten structurele hervormingen doorvoeren om hun groeipotentieel te vergroten. Daarnaast heeft het kabinet zelf een tweede productiviteitsagenda aangenomen en zet hierbij in op onderwijs, arbeidsmarkt en innovatie.[3] Binnen de Europese Unie

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1 https://economy-finance.ec.europa.eu/economic-forecast-and-surveys/economic-forecasts/spring-2026-economic-forecast-slowdown-growth-energy-shock-drives-inflation_en
2 https://www.oecd.org/content/dam/oecd/en/publications/reports/2026/06/oecd-compendium-of-productivity-indicators-2026_04e21c23/734a5e68-en.pdf
3 https://www.rijksoverheid.nl/actueel/nieuws/2026/07/10/nederland-kiest-voor-productiviteit-kabinet-zet-in-op-onderwijs-arbeidsmarkt-en-innovatie

kan het verder verdiepen van de interne markt en de ontwikkeling van de Savings and Investment Union het eenvoudiger maken voor innovatieve bedrijven om door te groeien op de Europese markt, en zo bijdragen aan hogere productiviteit en potentiële groei.

Agendaonderwerp: Gedachtewisseling met de voorzitter van de ECON commissie van het Europees Parlement over o.a. macro-economische ontwikkelingen.
Document: N.v.t.
Aard bespreking: Gedachtewisseling
Besluitvormingsprocedure: N.v.t.
Toelichting:
De Eurogroep en de voorzitter van het Comité van Economische en Monetaire Aangelegenheden (ECON) van het Europees Parlement, Aurore Lalucq, zullen van gedachten wisselen over de huidige macro-economische ontwikkelingen in de eurozone.

Informele Ecofin

Agendaonderwerp: Concurrentievermogen Europese bankensector
Document: Mededeling over het concurrentievermogen van de bankensector en de eengemaakte markt voor bankdiensten https://eur-lex.europa.eu/legal-content/NL/TXT/HTML/?uri=CELEX:52026DC0615
Aard bespreking: Gedachtewisseling
Besluitvormingsprocedure: N.v.t.
Toelichting:
Tijdens de informele Ecofinraad zal een eerste, informele gedachtewisseling plaatsvinden over de recente mededeling van de Europese Commissie over het concurrentievermogen van de bankensector, die op 17 juli 2026 is gepubliceerd. Het doel van deze Mededeling is om het concurrentievermogen van banken te versterken zodat zij beter in staat zijn bij te dragen aan de financiering van de Europese economie. De mededeling geeft richting aan gedetailleerde wetsvoorstellen die de Europese Commissie naar verwachting in het eerste kwartaal van 2027 zal publiceren.

De Europese Commissie benoemt in de mededeling drie uitdagingen voor de bankensector: 1) fragmentatie, waardoor de voordelen van grensoverschrijdend bankenverkeer onvoldoende van de grond komen, 2) de implementatie van internationale Bazel-standaarden voor Europese banken, waarbij beter rekening gehouden kan worden met de specifieke kenmerken van de Europese Unie en met proportionaliteit en 3) de complexiteit van de regelgeving. In de mededeling kondigt de Commissie aan welke voornemens ze heeft om deze uitdagingen te adresseren.

Het kabinet verwelkomt de mededeling en heeft eerder zijn inzet gedeeld met de Europese Commissie door samen met de Nederlandsche Bank te reageren op de consultatie.[4] Het kabinet is van mening dat het concurrentievermogen van banken met name verbeterd kan worden door de interne markt voor bankdiensten te versterken en regelgeving te versimpelen en te harmoniseren. Om de interne markt te versterken ziet het kabinet kansen door stappen te zetten richting vervolmaking van de bankenunie. Dit is ook onderdeel van het coalitieakkoord. Een vervolmaakte bankenunie zorgt ervoor dat banken beter kunnen concurreren op de Europese markt en dat de toegang tot financiering in Europa verbetert. Het kabinet vindt het belangrijk dat voorstellen voor een Europees depositogarantiestelsel samengaan met voorstellen die de verwevenheid tussen overheden en banken aanpakken.

Het kabinet hecht daarnaast groot belang aan de versimpeling van bankregelgeving en vindt het goed dat de Europese Commissie voorstellen gaat doen om complexiteit weg te nemen. Belangrijke uitgangspunten voor het kabinet daarbij zijn het belang van een internationaal gelijk speelveld en behoud van internationale standaarden en de weerbaarheid van de financiële sector. Zo zet het kabinet zich in voor versimpeling en harmonisatie van buffervereisten. Ook is het kabinet voorstander van het beter laten aansluiten van Europese resolutievereisten bij

[4] Kamerstukken II, 2025-2026, 21 507, nr. 2180.

internationale standaarden. Binnenkort deelt het kabinet het BNC-fiche met de Tweede Kamer, waarin een meer gedetailleerde beoordeling van de Commissievoorstellen staat.

Het verbeteren van het concurrentievermogen van de Europese bankensector is voor veel Europese lidstaten een belangrijk thema. Er lijkt brede steun voor voorstellen om de bankenregelgeving te versimpelen, al verschillen lidstaten naar verwachting in de mate waarin eisen van het raamwerk ook versoepeld moeten worden. Op het gebied van integratie van de Europese markt is er naar verwachting verdeeldheid over de voorstellen om kapitaal en liquiditeit vrijer in te zetten binnen een internationaal opererende bankengroep en over de voorwaarden voor stappen richting een Europees depositogarantiestelsel.

Agendaonderwerp: Technologische verandering in het internationale betalingsverkeer
Document: n.v.t.
Aard bespreking: gedachtewisseling
Besluitvormingsprocedure: n.v.t.
Toelichting:
Tijdens de informele Ecofinraad zal gesproken worden over technologische veranderingen in het internationale betalingsverkeer met de CEO van de Ierse betaalinstelling Stripe, Patrick Collison. Daarnaast zal Pablo Hernàndez de Cos, General Manager Bank of International Settlements, een presentatie geven.

Tijdens de Eurogroep van 9 juli jl. is een verklaring aangenomen over *digital finance*.[5] In deze verklaring worden de voordelen van *digital finance* voor de Europese economie benadrukt, waaronder de bijdrage aan beter geïntegreerde financiële markten en een versterkt Europees concurrentievermogen. De retail- en wholesale digitale euro wordt daarbij erkend als een belangrijke hoeksteen. Daarnaast wordt opgeroepen tot de ontwikkeling van gezamenlijke standaarden en interoperabiliteit op het gebied van *digital finance*, het bieden van juridische duidelijkheid waar nodig en het verder ontwikkelen en stimuleren van verschillende use cases.

Het kabinet heeft deze verklaring gesteund en vindt het belangrijk dat er Europees aandacht is voor de strategische positie ten aanzien van *digital finance* in den brede. *Digital finance* is kansrijk en kan bijdragen aan innovatie, integratie van Europese financiële markten en strategische autonomie. Europa moet internationaal competitief blijven op *digital finance*. Technologische veranderingen op gebied van internationaal betalingsverkeer is hier een onderdeel van. Het kabinet zet ten aanzien van het betalingsverkeer in op het waarborgen van een veilig, betrouwbaar, efficiënt en toegankelijk betalingsverkeer, zowel nationaal als internationaal. Het Nederlandse beleid is er daarnaast op gericht om innovatie in de sector te stimuleren, waarbij consumentenbescherming en het waarborgen van privacy prioriteit hebben. Tot slot, is het ook bij *digital finance* van belang dat de architectuur van het monetaire systeem met aan de basis de centrale bank behouden blijft.

Agendaonderwerp: De economische impact van AI
Document: N.v.t.
Aard bespreking: Gedachtewisseling
Besluitvormingsprocedure: N.v.t.
Toelichting:
Tijdens de informele Ecofinraad zal gesproken worden over de economische impact van AI. In de VS zijn AI-gerelateerde investeringen sterk gestegen, en vormen ze een belangrijk deel van de economische groei. Europese investeringen blijven nog achter. De adoptie van AI biedt kansen om het economische groeipotentieel te verhogen. Op microniveau worden significante productiviteitswinsten gevonden, hoewel AI-potentieel zich op dit moment nog niet direct vertaalt in meetbare productiviteitswinst op macroniveau.[6] Ook het effect op de arbeidsmarkt is nog onduidelijk. De werkloosheid stijgt momenteel in AI-blootgestelde beroepen niet sneller dan elders.

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[5] https://www.consilium.europa.eu/media/yp2bj0fd/statement-on-digital-finance.pdf
[6] https://esb.nu/productiviteitswinst-door-ai-op-microniveau-levert-nog-geen-macrowonder-op/

Hoewel de economische effecten nog onzeker zijn, is duidelijk dat AI kansen biedt om de potentiële groei te verhogen. Het kabinet zet daarom internationaal in op het versterken van de Europese AI-capaciteit en infrastructuur. Tegelijkertijd zijn er ook risico's. De Europese AI-infrastructuur is sterk afhankelijk van niet-Europese aanbieders. Daarnaast worden investeringen in AI in toenemende mate met schuld gefinancierd, wat een kwetsbaarheid voor AI-bedrijven kan zijn wanneer prestaties achterblijven bij de hoge verwachtingen.[7] Als de hoge verwachtingen niet worden waargemaakt, kan dit ook impact hebben op beurskoersen, die als gevolg van optimisme over AI zijn gestegen. Om deze risico's te adresseren benadrukt het kabinet het belang van het terugdringen en voorkomen van risicovolle strategische afhankelijkheden in de mondiale AI-waardeketen, het versterken van internationale partnerschappen en het vergroten van de Europese slagkracht. Daarnaast houdt het kabinet ontwikkelingen op de financiële markten samen met de toezichthouders goed in de gaten.

Overig

Informatievoorziening aan de Kamer over de Herstel- en Veerkrachtfaciliteit in de afgelopen zomerperiode

Zoals aangegeven in de beantwoording van het schriftelijk overleg Eurogroep en Ecofinraad van 9 en 10 juli 2026[8] ontvangt de Kamer middels deze geannoteerde agenda een update over de wijzigingen van herstel- en veerkrachtplannen die middels een schriftelijke procedure in de zomerperiode hebben plaatsgevonden en over eventuele voorlopige Commissiebeoordelingen van betaalverzoeken in het kader van de Herstel- en Veerkrachtfaciliteit (HVF).

Planwijzigingen

Lidstaten kunnen, op basis van artikel 21 van de HVF-verordening, gebruik maken van de mogelijkheid om hun herstel- en veerkrachtplan (HVP) aan te passen op grond van objectieve omstandigheden die relevant zijn voor de eerder overeengekomen mijlpalen en doelstellingen of wanneer daar een beter alternatief voor wordt voorgesteld waarbij het oorspronkelijke ambitieniveau van het HVP onveranderd blijft. In de zomer hebben twee schriftelijke procedures plaatsgevonden om tot Raadsbesluitvorming over HVP-wijzigingen te komen. In deze schriftelijke procedures hebben wijzigingen van 17 HVPs voorgelegen. Dit betroffen de plannen van: Tsjechië, Estland, Frankrijk, Ierland, Malta, Roemenië, Griekenland, Kroatië, Letland, Portugal, België, Cyprus, Bulgarije, Italië, Spanje, Polen en Hongarije.[9] Conform de vereisten voor het gebruik van een schriftelijke procedure waren de voorliggende wijzigingen van technische aard. Daarnaast voldeden alle wijzigingen aan de vereisten van artikel 21 van de HVF-verordening die lidstaten in staat stelt om een plan te wijzigen. De Raad heeft middels de schriftelijke procedure zodoende ingestemd met de voorliggende planwijzigingen.

Voorlopige beoordelingen betaalverzoeken

De implementatie van de HVF geeft aanleiding tot verzoeken tot uitbetaling van middelen uit de faciliteit. De Kamer ontvangt elke voorlopige beoordeling van betaalverzoeken die de Europese Commissie publiceert ter bespreking in het Economisch en Financieel Comité. In de zomerperiode heeft de Commissie voorlopige beoordelingen van 9 betaalverzoeken gepubliceerd. Dit betroffen betaalverzoeken van: België, Portugal, Spanje, Tsjechië, Cyprus, Estland, Zweden, België en Polen.[10] Lidstaten kunnen tot uiterlijk 31 december 2026 uitbetalingen uit de HVF ontvangen.

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[7] BIS (2026). Financing the AI-boom: from cash flows to debt

[8] Beantwoording schriftelijk overleg over de geannoteerde agenda Eurogroep en Ecofinraad van 9 en 10 juli 2026: https://www.tweedekamer.nl/kamerstukken/detail?id=2026Z16040&did=2026D36237

[9] De Raadsuitvoeringsbesluiten ter vaststelling van de aangepaste HVPs zijn te raadplegen op de website van de Commissie: https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/timeline.html

[10] De voorlopige beoordeling van de Commissie van de betaalverzoeken van België, Portugal, Spanje en Tsjechië zijn te raadplegen op de website van de Commissie: https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/timeline.html. De voorlopige beoordeling van de Commissie van de betaalverzoeken van Cyprus, Estland, Zweden, België en Polen zijn opgenomen in aparte bijlagen van deze Kamerbrief.

13 July 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the sixth payment request submitted by Cyprus on 17 December 2025, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 17 December 2025, Cyprus submitted a request for payment for the seventh instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Cyprus provided due justification of the satisfactory fulfilment of the 27 milestones and targets of the seventh instalment of the non-repayable support, as set out in Section 2.1 (1.7) of the Council Implementing Decision of 28 July 2021 on the approval of the assessment of the recovery and resilience plan for Cyprus[1].

For one target covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Cyprus, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Cyprus has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Cyprus, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 27 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Cyprus's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, key reforms in the areas of business environment, financial stability, and education. The milestones and targets also confirm progress towards the completion of investment projects related to health, renewable energy and connectivity.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

[1] ST 10686 2021 INIT and ST 10686 2021 ADD 1, as amended by ST XXX and ST XXX, ADD, not yet published.

Contents

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 6 Blood establishment facilities and equipment
Related Measure: C1.1.I1 Cyprus Blood Establishment

Qualitative Indicator: Facilities constructed and equipment purchased

Time: Q2 2025

1. Context:

The objective of this investment is to expand central Blood Establishment facilities in Cyprus. This measure consists in the construction of facilities and purchase of equipment for Cyprus Blood Establishment.

Milestone 6 requires that the Cyprus Blood Establishment facilities are constructed, and equipment is purchased. The new facilities shall have a primary energy demand that is at least 20% lower than defined in the nearly zero-energy building (NZEB) requirement.

Milestone 6 is the second and last milestone of the investment, and it follows the completion of milestone 5, related to the signature of the contract with the selected tenderer(s) (contractor(s)) selected under a competitive call for tenders for the construction of the Cyprus Blood Establishment.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Taking-over certificate in accordance with Article 10 of the terms of contract (A/4/2022(E)) certifying that the construction of the blood establishment facilities is completed.	The acceptance certificate is issued by the Ministry of Transport, Communication and Works and signed by the architect representing the contracting authority on 8 April 2025.
3	Acceptance certificate in accordance with the provisions of the contract No. 04/2025 certifying the purchase of blood incubators for the needs of the blood centre and the blood banks.	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 9 September 2025.
4	Contract No. 04/2025 for the purchase of blood incubators for the needs of the blook centre and the blood banks.	The contract, signed on 21 February 2025 by the contracting authority (Ministry of Health) and the contractor, aims to purchase blood incubators for the needs of the block centre and the blood banks.
5	Acceptance certificate in accordance with the Regulations 27 and 28 of the RAA 138/2016 certifying the purchase and maintenance of high-	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 11 July 2025.

	speed coolers for plasma refrigeration, for the needs of the blood establishment.	
6	Acceptance certificate in accordance with the provisions of the contract 27(2)/2025 certifying the purchase, installation and maintenance of refrigerators for plasma storage for the needs of the blood centre and the blood banks across Cyprus.	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 9 September 2025.
7	Contract 27(2)/2025 for the purchase, installation and maintenance of refrigerators for plasma storage for the needs of the blood centre and the blood banks across Cyprus.	The contract, signed on 30 May 2025 by the contracting authority (Ministry of Health) and the contractor, covers the purchase, installation and maintenance of refrigerators for the needs of the blood centre and blood banks across Cyprus.
8	Acceptance certificate in accordance with the Regulations 27 and 28 of the RAA 138/2016 certifying the purchase, installation and maintenance of freezers for blood sample storage for the needs of the blood centre.	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 11 July 2025.
9	Acceptance certificate in accordance with the provisions of the contract 02/2025 for the purchase of refrigerating and heating incubators for the storage of blood after collection for the needs of the blood establishment.	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 11 November 2025
10	Contract 02/2025 for the purchase of refrigerating and heating incubators for the storage of blood after collection for the needs of the blood establishment.	The contract, signed on 13 February 2025 by the contracting authority (Ministry of Health) and the contractor, covers the purchase of cooled and heated incubator rooms for the needs of the Blood Establishment.
11	Acceptance certificate in accordance with the provisions of the contract 19/2025 for the purchase, installation and maintenance of laboratory plasma freezers for the needs of the blood centre and the blood banks across Cyprus.	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 09 September 2025.
12	Contract 19/2025 for the purchase, installation and maintenance of laboratory plasma freezers for the needs of the blood centre and the blood banks across Cyprus.	The contract, signed on 08 May 2025 by the contracting authority (Ministry of Health) and the contractor, covers the purchase, installation and maintenance of laboratory plasma freezers for the needs of the blood centre and the blood banks across Cyprus.
13	Acceptance certificate in accordance with the Regulations 27 and 28 of the RAA and with the provisions of the contract 45/2025 for the purchase	The acceptance certificate is issued by the Ministry of Health and signed by the acceptance committee on 08 April 2026 for

	of radiolabelled blood derivates (irradiators) for the needs of the blood banks and blood establishment.	the purchase of irradiators.
14	Energy performance certificate in accordance with the provisions of RAA 164/2009 and RAA 39/2014, demonstrating the 20% reduction in primary energy demand in comparison with the NZEB requirement.	The energy performance certificate was issued and signed by independent expert on 8 November 2024.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

The Cyprus Blood Establishment facilities are constructed, and equipment is purchased.

The Cyprus Blood Establishment (Pancypriot Blood Centre) was constructed as evidenced by the taking-over certificate issued by the Ministry of Transport, Communication and Works and signed by the architect representing the contracting authority on 8 April 2025 in accordance with the Article 10 of the terms of contract No. A/4/2022(E) (evidence no. 2) for the construction of the Cyprus Blood Establishment (the signature of which was assessed as satisfactorily fulfilled under milestone 5).

The equipment for the Cyprus Blood Establishment has been purchased and includes the following:

- Blood incubators as evidenced by the acceptance certificate in accordance with the provisions of the contract No. 04/2025 (Tender FT 30/2024), issued by the Ministry of Health and signed by the acceptance committee on 9 September 2025 (evidence no. 3).
- High-speed coolers for plasma refrigeration as evidenced by the acceptance certificate in accordance with the Regulations 27 and 28 of the RAA 138/2016 (Tender SY 12/24), issued by the Ministry of Health and signed by the acceptance committee on 11 July 2025 (evidence no. 5).
- Refrigerators for plasma storage as evidenced by the acceptance certificate in accordance with the provisions of the contract 27(2)/2025 (Tender GT 12/24) is issued by the Ministry of Health and signed by the acceptance committee on 9 September 2025 (evidence no. 6).
- Freezers for blood sample storage as evidenced by the acceptance certificate in accordance with the Regulations 27 and 28 of the RAA 138/2016 (Tender SY 13/24), issued by the Ministry of Health and signed by the acceptance committee on 11 July 2025 (evidence no. 8).
- Refrigerating and heating incubators for the storage of blood after collection as evidenced by the acceptance certificate in accordance with the provisions of the contract 02/2025 (Tender GT 34/24) issued by the Ministry of Health and signed by the acceptance committee on 11 November 2025 (evidence no. 9)
- Laboratory plasma freezers as evidenced by the acceptance certificate in accordance with the provisions of the contract 19/2025 (Tender SY 16/24) issued by the Ministry of Health and signed by the acceptance committee on 09 September 2025 (evidence no. 11).

- Irradiator (radiolabelled blood derivatives) as evidenced by the acceptance certificate in accordance with the provisions of the contract 45/2025 (Tender SY 15/24) issued by the Ministry of Health and signed by the acceptance committee on 08 April 2026 (evidence no. 13).

The new facilities shall have a primary energy demand that is at least 20% lower than defined in the nearly zero-energy building (NZEB) requirement.

The new facilities have a primary energy demand that is at least 20% lower than defined in the nearly zero-energy building (NZEB) requirement. On 8 November 2024, the Building Energy Performance Certificate was issued and signed by an independent expert in accordance with the provisions of RAA 164/2009 and RAA 39/2014. (evidence no. 10). The certificate classifies the building as an almost zero-energy consumption facility, in accordance with the Regulation on the Energy Performance of Buildings (Requirements and Technical Characteristics for Nearly Zero-Energy Buildings — Decree 366/2014). More precisely according to the Decree 366/2014, the maximum energy consumption for non-residential buildings is 125 KWh per square meter per year. According to the energy certificate provided by the authorities (evidence no. 10) the energy consumption of the Pancypriot Blood Centre is 96 KWh per square meter per year which is 23.2%lower than NZEB requirement.

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Milestone: 14 Cross-border patient data exchange
Related Measure: C1.1.I6 Generic cross border e-health services in Cyprus

Qualitative Indicator: System for the exchange of patient data accessible

Time: Q2 2025

1. Context:

The objective of this investment is to support Cyprus's cross-border exchange of patient health information within the EU.

This measure consists in support for cross-border patient data exchange with the Member States in the eHealth Digital Service Infrastructure (eHDSI).

Milestone 14 requires that a system for the exchange of patient data between Cyprus and Member States of the European Union in the eHDSI is accessible, which may include but it is not limited to the following functionalities: e-prescription, e-dispensation, and patient summary. Additionally, the service for the unstructured original clinical documents is approved.

Milestone 14 is the second and last milestone of the investment, and it follows the completion of milestone 13, related to the completion of the phase of analysis, design and development of the IT system.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover Note	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Acceptance certificate of the system developed under the contract "Deployment of generic cross border eHealth services in Cyprus" with date 4 April 2022 in accordance with Regulations 26, 27 and 28 of RAA 138/2016	The acceptance certificate is issued by the National Authority for E-Health (OSH) and signed by the Committee of Electronic Health Files on 15 September 2025
3	MyHealth@EU Wave 8 Production Environment Testing (PET), CY NCPeH, Outcomes Summary Report	The report was issued by DG SANTE in the context of the MyHealth@EU project on 19 August 2025
4	MyHealth@EU Wave 7 Production Environment Testing (PET), CY NCPeH, Outcomes Summary Report	The report was issued by DG SANTE in the context of the MyHealth@EU project on 12 September 2025

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

System for the exchange of patient data between Cyprus and Member States of the European Union in the eHDSI is accessible, which may include but it is not limited to the following functionalities: e-prescription, e-dispensation, and patient summary.

The system for the exchange of patient data between Cyprus and Member States of the European Union in the eHealth Digital Service Infrastructure (eHDSI) was completed under the provisions of the contract "Deployment of generic cross border eHealth services in Cyprus" signed on4 April 2022 and was delivered on 30 June 2025 as evidenced by the acceptance certificate issued by the National Authority for E-Health (OSH) and signed by the Committee of Electronic Health Files on 15 September 2025 in accordance with Regulations 26, 27 and 28 of RAA 138/2016 (evidence no. 2). The system serves as the National Contact Point for eHealth (NCPeH) within the eHDSI of the EU Member States eHealth Network (MyHealth@EU) and includes functionalities such as e-prescription, e-dispensation, and patient summary. The existence and functioning of those functionalities in an online environment within the EU eHealth Network has passed the conformance tests in dedicated test events involving national contact points of other EU Member States of the eHealth Network (MyHealth@EU) as evidenced by the Outcomes Summary Reports of Cyprus NCPeH issued by DG SANTE of the European Commission (on 19 August 2025 evidence no. 3 and on 12 September 2025 evidence no. 4).

The Commission services conducted an on-the-spot check on 4 February 2026 to verify that the system for the exchange of patient data between Cyprus and Member States of the European Union in the eHDSI is accessible, and that it included, among others, the following functionalities: e-prescription, e-dispensation, and patient summary. This check was completed successfully, confirming that the system for the exchange of patient data between Cyprus and Member States of the European Union in the eHDSI is accessible and that it includes the functionalities of e-prescription, e-dispensation, and patient summary.

Additionally, the service for the unstructured original clinical documents is approved.

The Cyprus's NCPeH system includes a functionality that enable the cross-border exchange of unstructured Original Clinical Documents (OrCD) of patients' health records, such as medical imaging reports, laboratory reports and discharge summary reports. This functionality has been approved and has passed the conformance (conformity) tests allowing it to go live in dedicated test events involving national contact points of EU Member States of MyHealth@EU network. This is evidenced by the Outcomes Summary Report of Cyprus's NCPeH issued by DG SANTE of the European Commission, dating 19 August 2025 (evidence no. 3). While the service for unstructured original clinical documents following successful test events is gone live and is accessible, the exchange of data with other Member States has not started yet as Cyprus is the only country providing this functionality in the EU's eHDSI for the moment.

The Commission services conducted an on-the-spot check on 4 February 2026 to verify that the service for the exchange of unstructured clinical documents between Cyprus and Member States of the European Union in the eHDSI is approved and accessible within Cyprus's NCPeH. This check was completed successfully, confirming that the system can support the exchange of unstructured clinical documents.

Furthermore, in line with the description of the measure, **this measure consists in support for cross-border patient data exchange with the Member States in the eHealth Digital Service Infrastructure (eHDSI).**

The Outcomes Summary Reports (of 19 August 2025 evidence no. 3 and of 12 September 2025 evidence no. 4) show that Cyprus NCPeH has been tested and can go live within MyHealth@EU. Cyprus NCPeH is already exchanging e-prescription, e-dispensation, and patient summary services with a number of Member States, as follows:

- For the Patient Summary service, Cyprus acts as the sending country (Country A) with Greece, Ireland, Estonia, Luxembourg, and Croatia, and as the receiving country (Country B) with Croatia, Estonia, Greece, Portugal, and Luxembourg.
- For ePrescription/eDispensation, Cyprus acts as sending country (Country A) with Croatia, Poland, Spain, and Greece, and as receiving country (Country B) with Croatia, Greece, Poland, Portugal, and Spain.

This confirms that the system supports cross-border patient data exchange with the Member States in the eHealth Digital Service Infrastructure (eHDSI) as required by the measure description.

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Milestone: 16 Value-based reimbursement for primary and in-patient care
Related Measure: C1.1.R3 Healthcare provision and reimbursement using value-based models

Qualitative Indicator: Value-based reimbursement for primary and in-patient care published

Time: Q4 2024

1. Context:

The objective of this reform is to change the reimbursement system for healthcare services. The measure consists in value-based reimbursement in the General Health System.

Milestone 16 requires that the Health Insurance Organisation (HIO) publishes the criteria and indicators of value-based reimbursement for primary and in-patient care. The publication may include, for example, circulars and announcements. HIO decision(s) concerning the reimbursement of healthcare providers within the framework of the General Healthcare System are published in the official gazette.

Milestone 16 is the only milestone of this reform, related to the introduction of a value-based reimbursement for primary and in-patient care.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover Note	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Communication from HIO of 31 May 2022 on “Implementation of remuneration of personal doctors for children/paediatricians based on specific services and performance indicators from 1 June 2022” circulated via email to general healthcare system (GHS) participants and published on the HIO website https://www.gesy.org.cy/	The communication announces remuneration levels for personal doctors for children/paediatricians and a manual for the remuneration based on performance indicators for children’s doctors/paediatricians
3	Communication from HIO of 31 May 2022 on “Implementation of remuneration of personal doctors for adults based on specific services and performance indicators from 1 June 2022” circulated via email to GHS participants and published on the HIO website https://www.gesy.org.cy/	The communication announces remuneration levels for personal doctors for adults and a manual for the remuneration based on performance indicators for personal doctors
4	Communication of 3 August 2023 (No. 082023EXT00347) of HIO on “Introduction of new quality criteria and performance indicators in the remuneration of personal doctors for children/paediatricians in 2023” circulated via email to GHS participants and published on the	The communication announces remuneration levels for personal doctors for children/paediatricians based on new performance indicators

	HIO website https://www.gesy.org.cy/	
5	Communication of 3 August 2023 (No. 072023EXT00342) of HIO on “Introduction of new quality criteria and performance indicators in the remuneration of personal doctors for adults in 2023” circulated via email to GHS participants and published on the HIO website https://www.gesy.org.cy/	The communication announces remuneration levels for personal doctors for adults based on new performance indicators
6	Communication of 4 August 2023 from HIO on “New method of remuneration for inpatient DRGs in the qualitative criteria basis” circulated via email to GHS participants and published on the HIO website https://www.gesy.org.cy/	The communication announces new method of remuneration in diagnosis-related groups (DRGs) in hospitals
7	Communication of 27 November 2023 (No. 112023PD00527) of HIO on “Submission of remuneration requirements by personal doctors based on quality criteria” circulated via email to GHS participants and published on the HIO website https://www.gesy.org.cy/	The communication informs personal doctors for both adults and children that the platform for the submission of remuneration requests based on the quality and performance-based criteria announced with the Communications No. 072023EXT00342 and No. 082023EXT00347 enters into force.
8	Circular of 9 October 2025 of HIO on “The Provision of Hospital Health Care” circulated via email to GHS participants and published on the HIO website https://www.gesy.org.cy/	The circular updates previous guidance on which has been revised to for inpatient DRG payments to reflect the new value-based reimbursement model
9	RAA 255/2022 “General Health System Laws of 2001 to 2020, Decisions Pursuant to Article 36(2)” published in the Official Gazette of the Republic of Cyprus, Annex III(I) No. 5712/24.6.2022 and entered into force 24 June 2022	The Regulatory Administrative Acts (RAA) include the reimbursement of healthcare providers for the year 2022 as per decisions of the Health Insurance Organisation (HIO) within the framework of the General Healthcare System published in the Official Gazette of the Republic of Cyprus.
10	RAA 314/2023 “General Health System Laws of 2001 to 2022, Decisions Pursuant to Article 36(2)” published in the Official Gazette of the Republic of Cyprus, Annex III(I) No. 5826/6.10.2023 and entered into force 6 October 2023	The Regulatory Administrative Acts (RAA) include the reimbursement of healthcare providers for the year 2023 as per decisions of the Health Insurance Organisation (HIO) within the framework of the General Healthcare System published in the Official Gazette of the Republic of Cyprus.
11	RAA 45/2024 “General Health System Laws of 2001 to 2023, Decisions Pursuant to Article 31(4)” published in the Official Gazette of the Republic of Cyprus, Annex III(I) No.	The Regulatory Administrative Acts (RAA) include the reimbursement of healthcare providers for the year 2024 as per decisions of the Health Insurance Organisation (HIO) within

	5855/9.2.2024 and entered into force 9 February 2024	the framework of the General Healthcare System published in the Official Gazette of the Republic of Cyprus.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Health Insurance Organisation (HIO) publishes the criteria and indicators of value-based reimbursement for primary and in-patient care. The publication may include, for example, circulars and announcements.

HIO has published the criteria and indicators of the value-based reimbursement (that is, a reimbursement model based on patient health outcomes and quality of service, rather than on volume of services) for primary and in-patient care by means of announcements (communications) and circulars. These announcements and communications were circulated via email to general healthcare system (GHS) participants and published on the HIO website. These include:

- Communication from HIO of 31 May 2022 on "Implementation of remuneration of personal doctors for children/paediatricians based on specific services and performance indicators from 1 June 2022" (evidence no. 2). The communication announces remuneration levels for personal doctors for children/paediatricians and a manual for the remuneration based on performance indicators (reflecting the quality of the service provided) for children's doctors/paediatricians.
- Communication from HIO of 31 May 2022 on "Implementation of remuneration of personal doctors for adults based on specific services and performance indicators from 1 June 2022" (evidence no. 3). The communication announces remuneration levels for personal doctors for adults and a manual for the remuneration based on performance indicators for personal doctors.
- Communication of 3 August 2023 (No. 082023EXT00347) of HIO on "Introduction of new quality criteria and performance indicators in the remuneration of personal doctors for children/paediatricians in 2023" (evidence no. 4). The communication announces remuneration levels for personal doctors for children/paediatricians based on new performance indicators.
- Communication of 3 August 2023 (No. 072023EXT00342) of HIO on "Introduction of new quality criteria and performance indicators in the remuneration of personal doctors for adults in 2023" (evidence no. 5). The communication announces remuneration levels for personal doctors for adults based on new performance indicators.
- Communication of 4 August 2023 from HIO on "New method of remuneration for inpatient DRGs in the qualitative criteria basis" (evidence no. 6). The communication announces a new method of remuneration in diagnosis-related groups (DRGs) in hospitals.
- Communication of 27 November 2023 (No. 112023PD00527) of HIO on "Submission of remuneration requirements by personal doctors based on quality criteria" (evidence no. 7). The communication informs personal doctors for both adults and children that the platform for the submission of remuneration requests based on the quality and performance-based

criteria announced with the Communications No. 072023EXT00342 and No. 082023EXT00347 enters into force.

- Circular of 9 October 2025 of HIO on “The Provision of Hospital Health Care” (evidence no. 8). The circular updates previous guidance on which has been revised to for inpatient DRG payments to reflect the new value-based reimbursement model.

HIO decision(s) concerning the reimbursement of healthcare providers within the framework of the General Healthcare System are published in the official gazette.

The decisions of the HIO concerning the reimbursement of healthcare providers within the framework of the General Healthcare System are published in the Official Gazette of the Republic of Cyprus evidenced by the copies of the following regulatory administrative acts provided by the authorities as follows:

- RAA 255/2022 “General Health System Laws of 2001 to 2020, Decisions Pursuant to Article 36(2)” published in the Official Gazette of the Republic of Cyprus, Annex III(I) No. 5712/24.6.2022 and entered into force 24 June 2022 (evidence no. 9). The RAA includes the reimbursement for personal doctors for adults and children within the General Healthcare System for the year 2022.
- RAA 314/2023 “General Health System Laws of 2001 to 2022, Decisions Pursuant to Article 36(2)” published in the Official Gazette of the Republic of Cyprus, Annex III(I) No. 5826/6.10.2023 and entered into force 6 October 2023 (evidence no. 10). The RAA includes the reimbursement for personal doctors for adults and children within the General Healthcare System for the year 2023.
- RAA 45/2024 “General Health System Laws of 2001 to 2023, Decisions Pursuant to Article 31(4)” published in the Official Gazette of the Republic of Cyprus, Annex III(I) No. 5855/9.2.2024 and entered into force 9 February 2024 (evidence no. 11). The RAA includes the reimbursement decisions for in-patient care services within the General Healthcare System for the year 2023.

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Milestone: 39 Acceptance of renewable energy and smart grids testing equipment
Related Measure: C2.1.I6 Expansion of the renewable energy and smart grids testing infrastructure at the University of Cyprus

Qualitative Indicator: Issued acceptance certificate(s)

Time: Q4 2024

1. Context:

The objective of this investment is to expand the existing renewable energy and smart grids testing infrastructure at the University of Cyprus and to connect it with the existing grid. This measure consists in commissioning renewable energy and smart grids equipment. The first step in the implementation of this measure was milestone #38, on the signature of contracts for the said equipment. Milestone #39 is the second and last milestone of the investment and is related to the successful commissioning and acceptance of the renewable energy and smart grids testing equipment, following the completion of the public procurement procedures which were already assessed under milestone #38.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	**Short description**
1	Summary document.	Summary document verifying how the milestone was satisfactorily fulfilled.
2	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the solar simulator flash system (contract UCY-2022-063-ΦΩΣ).	Acceptance certificate of 31 October 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 8 October 2024.
3	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the electroluminescence (EL) testbench (contract ΠΚ-2023-132-ΦΩΣ).	Acceptance certificate of 30 April 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 13 March 2024.
4	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the insulation and potential induced degradation (PID) testbench (contract ΠΚ-2023-133-ΦΩΣ).	Acceptance certificate of 8 March 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 7 March 2024.
5	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the data acquisition device (contract ΠΚ-2023-134-ΦΩΣ).	Acceptance certificate of 30 April 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 30 April 2024.
6	Copy of the acceptance certificate (in	Acceptance certificate of 20 October 2025

	accordance with the national legislation) certifying the delivery of the climatic chamber (contract UCY-2023-005-ΦΩΣ).	issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 20 October 2025.
7	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the climatic chamber for battery testing (contractUCY-2024-032-ΦΩΣ).	Acceptance certificate of 10 October 2025 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 10 October 2025.
8	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the smart weather station (contract ΠΚ-2023-135-ΦΩΣ).	Acceptance certificate of 30 April 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 30 April 2024.
9	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the smart grid emulation testbed (contract UCY-2022-076-ΦΩΣ).	Acceptance certificate of 27 September 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 27 September 2024.
10	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the real time simulation microgrid testbed (contract UCY-2022-072-ΦΩΣ).	Acceptance certificate of 12 April 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 19 March 2024.
11	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the universal relay test set (contract UCY-2022-073-ΦΩΣ).	Acceptance certificate of 18 December 2023 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 24 November 2023.
12	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of Sky Camera (contract ΠΚ-2023-136-ΦΩΣ).	Acceptance certificate of 30 April 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 30 April 2024.
13	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the programmable automation controller (PAC) and centralised cloud control platform (contract ΠΚ-2022-178-ΦΩΣ).	Acceptance certificate of 19 January 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 19 January 2024.
14	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the Video Wall Screen (contract ΠΚ-2023-137-ΦΩΣ).	Acceptance certificate of 21 June 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 20 June 2024.
15	Copy of the acceptance certificate (in accordance with the national legislation) certifying the delivery of the smart substation testbed (contract UCY-2022-064-ΦΩΣ).	Acceptance certificate of 20 December 2024 issued by the University of Cyprus stating that the said equipment was delivered by the contractor on 20 December 2024.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Acceptance certificate(s) issued, testifying commissioning and acceptance of the renewable energy and smart grids testing equipment.

As assessed under the first milestone of the investment (milestone 38 in the fourth payment request of Cyprus), 14 contracts have been signed for the investment's objectives. Of the total 14 contracts, 7 contracts followed simplified procedures according to the national legislation ([2]). The commissioning and acceptance of all 14 projects was evidenced by the issuance of acceptance certificates, based on the provisions of the contracts assessed under milestone 38 and Articles 26, 27, and 28 of Regulatory Administrative Act 138/2016 on the 2016 regulations on the management and execution of public contracts and the procedures for excluding economic operators from public procurement procedures.

In the context of public procurement, equipment commissioning refers to the process of verifying that installed systems operate in accordance with the design requirements and the tender specifications. Under Regulatory Administrative Act 138/2016, the competent monitoring authority responsible for signing the acceptance certificates carries out targeted inspections of the equipment, in line with the tender specifications, and determines whether the equipment is to be accepted or rejected. The relevant opinion is then encoded in the acceptance certificate. The acceptance certificates provided always mention their legal basis i.e. reg. 26, 27 and 28 of the RAA 138/2016.

More precisely the projects are the following:

- *Supply of a solar simulator flash system for the upgrade of the renewable energy testing infrastructure of the University of Cyprus (UCY-2022-063-ΦΩΣ)*

The project concerns the supply, installation, training and maintenance of a solar simulator flash system for type approval and testing of PV modules at the University of Cyprus. The Call for Tenders was published on 13 March 2023 and the contract was signed with Pasan SA on 27 May 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 2), issued by the University of Cyprus on 31 October 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 8 October 2024.

- *Supply of an electroluminescence (EL) test bench for the upgrade of the renewable energy testing infrastructure at the University of Cyprus (ΠΚ-2023-132-ΦΩΣ)*

The contract concerns the supply of an electroluminescence (EL) test-bench at the University of Cyprus. The Call for Tenders was published on 7 December 2023 and the written confirmation of acceptance of the successful tender (BrightsSpot Automation, LCC) was sent on 12 February 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 3), issued by the University of Cyprus on 30 April 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 13 March 2024.

([2]) According to article 90 of Law 73(I)/2016, which governs public procurement procedures and related matters, contracts with a budget up to the threshold of €15.000, do not require contract signature. The use of these simplified procedures does not affect the issuance of acceptance certificates.

- *Supply of an insulation and potential induced degradation (PID) testbench for the upgrade of the renewable energy testing infrastructure at the University of Cyprus (ΠΚ-2023-133-ΦΩΣ)*

The contract scope is the supply of insulation and potential induced degradation (PID) testbench for upgrading renewable energy testing infrastructure at the University of Cyprus. The invitation for tenders was published on 7 December 2023 and the written confirmation of acceptance of the successful tenderer (Sprel Ltd) was sent on 15 January 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 4), issued by the University of Cyprus on 8 March 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 7 March 2024.

- *Supply of a data acquisition device for the upgrade of the renewable energy testing infrastructure at the University of Cyprus (ΠΚ-2023-134-ΦΩΣ)*

The contract scope is the supply of a data acquisition device for upgrading renewable energy testing infrastructure at the University of Cyprus. The invitation for tenders was published on 16 February 2024 and the written confirmation of acceptance of the successful tenderer (NetScope Solutions SA) was sent on 28 March 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 5), issued by the University of Cyprus on 30 April 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 30 April 2024.

- *Supply of a climatic chamber for the upgrade of the renewable energy testing infrastructure at the University of Cyprus (UCY-2023-005-ΦΩΣ)*

The contract scope is the supply, installation, training and maintenance of a climatic chamber for type approval and testing of PV modules, including the commissioning and operational demonstration of the Climatic Chamber. The call for tenders was published on 13 March 2023 and the contract was signed with Ecotricity Holdings Ltd on 9 January 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 6), issued by the University of Cyprus on 20 October 2025 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 20 October 2025.

- *Supply of a climatic chamber for battery testing for the upgrade of the renewable energy testing infrastructure at the University of Cyprus (UCY-2024-032-ΦΩΣ)*

The contract scope is the supply, installation, training and maintenance of a climatic chamber for battery testing, including the commissioning and operational demonstration of the chamber. The Call for Tenders was published on 22 May 2024 and the contract was signed with Aralab Equipamentos de laboratorio e Electromecanica Geral Lda on 24 October 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 7), issued by the University of Cyprus on 10 October 2025 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 10 October 2025.

- *Supply of a smart weather station for the upgrade of the smart grids testing infrastructure at the University of Cyprus (ΠΚ-2023-135-ΦΩΣ).*

The contract scope is the supply of a smart weather station for upgrading smart grids testing infrastructure at the University of Cyprus, including software configuration and testing of devices. The invitation for tender using the simplified procedure was published on 7 December 2023 and the written confirmation of acceptance of the successful tenderer (Sprel Ltd) was signed on 12 January 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 8), issued by the University of Cyprus on 30 April 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 30 April 2024.

- *Supply of a smart grid emulation testbed for the upgrade of smart grids testing infrastructure at the University of Cyprus (UCY-2022-076-ΦΩΣ).*

The contract concerns the supply, installation, training and maintenance of a smart grid emulation testbed, for smart grid and battery testing purposes. The call for tenders was published on 7 April 2023 and the contract was signed with CHROMA ATE Europe B.V. and SPREL Ltd on 29 December 2023. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 9), issued by the University of Cyprus on 27 September 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 27 September 2024.

- *Supply of a real time simulation microgrid testbed for the upgrade of smart grids testing infrastructure at the University of Cyprus (UCY-2022-072-ΦΩΣ).*

The contract scope is the supply of a real time simulation microgrid testbed for upgrading the smart grids' testing infrastructure at the University of Cyprus. Invitation to tender using the negotiated procedure started on 27 September 2023 and the contract was signed with Netscope Solutions SA on 12 December 2023. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 10), issued by the University of Cyprus on 12 April 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 19 March 2024.

- *Supply of a universal relay test set for the upgrade of smart grids testing infrastructure at the University of Cyprus (UCY-2022-073-ΦΩΣ).*

The contract scope is the supply of a universal relay test for smart substations. The invitation for tender using the simplified procedure opened on 8 May 2023 and the contract with Drys Techniki SA was signed on 30 August 2023. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 11), issued by the University of Cyprus on 18 December 2023 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 24 November 2023.

- *Supply of a sky camera for the upgrade of smart grids testing infrastructure at the University of Cyprus (ΠΚ-2023-136-ΦΩΣ).*

The contract scope is the supply of a sky camera for upgrading smart grids testing infrastructure at the University of Cyprus. The invitation for tender using the negotiated procedure opened on 2 February 2024 and the written confirmation of acceptance of the successful tenderer (Sprel Ltd) was sent on 16 February 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 12), issued by the University of Cyprus on 30 April 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 30 April 2024.

- *Supply of a programmable automation controller and centralised cloud control platform for the upgrade of the smart grids testing infrastructure at the University of Cyprus (ΠΚ-2022-178-ΦΩΣ).*

The contract scope is the supply of a programmable automation controller (PAC) and centralised cloud control platform for upgrading the smart grids testing infrastructure at the University of Cyprus. The Invitation for tender using the negotiated procedure opened on 7 September 2023 and the written confirmation of acceptance of the successful tenderer (Gantner Instruments Gmbh) was sent on 11 December 2023. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 13), issued by the University of Cyprus on 19 January 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 19 January 2024.

- *Supply of a video wall screen for the upgrade of the smart grids testing infrastructure at the University of Cyprus (ΠΚ-2023-137-ΦΩΣ).*

The contract scope is the Supply of a video wall screen unit for visualizing electrical smart grid applications at the University of Cyprus. The invitation for tender using the simplified procedure was opened on 14 December 2023 and the written confirmation of acceptance of the successful tenderer (Conkista Ltd) was sent on 21 February 2024. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 14), issued by the University of Cyprus on 21 June 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 20 June 2024.

- *Supply of a smart substation testbed for the upgrade of the smart grids testing infrastructure at the University of Cyprus (UCY-2022-064-ΦΩΣ).*

The contract concerns the supply, installation, training and maintenance of a smart substation testbed. The Call for Tenders was published on 10 March 2023 and the contract was signed with Asea Brown Boveri SA on 16 June 2023. These steps were assessed under milestone #38, with supporting evidence provided in the corresponding Preliminary Assessment Fiche. The acceptance certificate (evidence 15), issued by the University of Cyprus on 20 December 2024 in accordance with national legislation, confirms the acceptance and commissioning of the abovementioned equipment on 20 December 2024.

Based on the above, the tendered projects for renewable energy and smart grids testing equipment have been successfully delivered, commissioned and accepted by the University of Cyprus.. Following the completion of this milestone, in line with the measure description in the Council Implementing Decision, the expansion of the existing renewable energy and smart grids testing infrastructure at the University of Cyprus has been completed.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 54 Entry into force of legal act(s) related to electric vehicle charging points
Related Measure: C2.2.R2 Entry into force of legal act(s) regarding electric vehicle (EV) recharging infrastructure

Qualitative Indicator: Entry into force of the legal act(s)

Time: Q4 2024

1. Context:

The objective of this reform is to establish electro-mobility infrastructure for recharging electric vehicles (thereinunder 'EV'). This measure consists in the entry into force of legal act(s) regarding EV recharging infrastructure. The legal act(s) shall include a mechanism for the monitoring of the EV recharging infrastructure.

Milestone 54 is the only milestone of this reform, related to the installation of EV recharging infrastructure.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document verifying how the milestone was satisfactorily fulfilled
2	Copy of the publication in the Official Gazette and reference to the relevant provisions indicating the entry into force	Copy of the publication in the Official Gazette on 19 December 2025, effective as of the same day (Law No. 229(I)/2025)

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) regarding electric vehicle (EV) recharging infrastructure. […]

The Law 'providing for the organization of the recharging infrastructure market' (thereinunder 'the Law') was published in the Official Gazette of the Republic of Cyprus on 19 December 2025 as Law No. 229(I)/2025. The Law entered into force on the same day, in accordance with paragraph 2 of Article 104 of the Constitution of the Republic of Cyprus, which states: "a communal law shall come into operation on its publication in the official Gazette of the Republic unless another date is provided by such law".

[…] The legal act(s) shall include a mechanism for the monitoring of the electric vehicle recharging infrastructure.

The Law establishes the regulatory and institutional framework underpinning the organisation, implementation and monitoring of the EV's recharging infrastructure market through a central registry designed to ensure accurate, complete and up-to-date information. This framework guarantees full visibility of market participants and recharging infrastructure. In addition, the Law sets out the obligations of operators to maintain and operate charging points, to ensure their digital connectivity, provide transparent pricing information to users, and supply the competent authority with the data required for regulatory and monitoring purposes. The Law also confers on the competent authority the powers to inspect infrastructure and documentation, suspend operations, remove non-compliant operators from the registry, and impose administrative fines. These powers enable the competent authority to effectively monitor the EV recharging infrastructure.

In particular, the Law provides for:

i. the obligation for all publicly accessible EV recharging point operators (thereinunder 'operators') to register and regularly update their information in the central EV recharging infrastructure registry *(article 13(1),(2),(3),(4)(a),(8));*
ii. the obligations and responsibilities of the operators, including provisions on access and pricing arrangements *(articles 6, 7, 8, 9, 10 and 11);*
iii. the obligation for all operators to provide users with visible, clear and transparent information, including on charging fees, as well as to provide the static and dynamic data required by the legislation *(article 4(1)(3), article 5, article 10(1),(3),(4),(5), article 18(3));*
iv. the powers of the competent authority to inspect infrastructure and documentation and to impose, inter alia, administrative fines on non-compliant operators *(article 18, article 19(1)).*

Based on that, the milestone specifications have been fully met. Following the completion of this milestone, and in line with the measure description set out in the Council Implementing Decision, the framework for EV recharging infrastructure has been established.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 66 Adoption and publication of an action plan on water resource management

Related Measure: C2.3.R1 Water Resource Management Reform

Qualitative Indicator: Adoption and publication of the action plan on the website of the Ministry of Agriculture, Rural Development and Environment.

Time: Q2 2025

1. Context:

The objective of this investment is to define actions addressing structural weaknesses in the water resource management in Cyprus. The reform consists in the adoption of an action plan on water resource management.

Milestone 66 is the only milestone of this reform, related to water resource management.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document verifying how the milestone was satisfactorily fulfilled
2	Copy of the action plan for the reform of the water resource management sector drafted by the Department for Water Development of the Ministry of Agriculture, Rural Development, and Environment	Document dated November 2025
3	Copy of the Official Gazette Number 4944 of 30 January 2026	Part I, Number 269, Council of Ministers Decision Number 98727 of 29 October 2025 adopting the action plan on water resource management
4	Copy of the Official Gazette Number 4963 of 12 June 2026	Part I, Number 369, Council of Ministers Decision Number 99696 of 9 June 2026 amending the wording of Decision Number 98727
5	Link to the publication of the action plan on the website of the Ministry of Agriculture, Rural Development, and Environment: ΣΧΕΔΙΟ ΔΡΑΣΗΣ ΓΙΑ ΤΗ ΜΕΤΑΡΡΥΘΜΙΣΗ ΤΟΥ ΤΟΜΕΑ ΔΙΑΧΕΙΡΙΣΗΣ ΥΔΑΤΙΝΩΝ ΠΟΡΩΝ Νοέμβριος2025.pdf	Link last accessed by the European Commission on 15 June 2026

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Adoption by the Council of Ministers and publication on the website of the Ministry of Agriculture, Rural Development and Environment of an action plan on water resource management.

A draft action plan was submitted by the Ministry of Agriculture, Rural Development, and Environment to the Council of Ministers in October 2025. It was approved during the Council of Ministers' meeting of 29 October 2025 (Decision Number 98727) and was published in the Official Gazette of the Republic of Cyprus on 30 January 2026 (evidence 3). Decision Number 98727 was later amended by Decision Number 99696 on 9 June 2026 providing that *"The expenses arising from the implementation of the plan are covered by the budget allocated to the responsible Ministry/ies, under the approved budget ceilings"* (evidence 4). Article 57(4) of the Constitution of the Republic of Cyprus provides that Council of Ministers' decisions take effect through publication in the Gazette, unless the decision provides otherwise.

The action plan was published on the website of the Ministry of Agriculture, Rural Development, and Environment (evidence 5). The Commission services accessed the link provided by the authorities on 1 July 2026 to verify the publication of the action plan. This check was completed successfully, confirming that the action plan on water resource management was published on the website of the Ministry of Agriculture, Rural Development, and Environment.

The action plan defines actions addressing structural weaknesses in the water resource management sector of Cyprus. (evidence 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 84: Delivery, quality inspection to verify their operational effectiveness and acceptance of three vessels (one vessel of 25m in length approximately to operate within the Cypriot Exclusive Economic Zone and two vessels of 8-11m in length approximately to operate within coastal waters) and two aerial spraying systems.

Related Measure: C2.3.I8 Protection of the marine ecosystem from hazards through oil spills.

Qualitative Indicator: Expert's reporting and issuance of quality certificate of the operational effectiveness and acceptance of vessels and aerial spraying systems

Time: Q1 2025

1. Context:

The objective of the measure is to protect marine ecosystems through an upgrade of the operational capacity of the Department of Fisheries and Marine Research to respond promptly, adequately, and effectively to incidents from oil pollution to marine pollution.

The measure consists of the purchase of three antipollution vessels with the possibility of autonomous oil recovery operations, two of which shall operate close to the shoreline and the larger one on the high seas, as well as the purchase of two autonomous oil dispersant air spraying units. The implementation of the investment shall be completed by 31 December 2025.

Milestone 84 is the only milestone of this investment.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elem ents) were fulfilled	Summary document
2	Copy of the signed contract for the purchase of two aerial dispersant spraying units	Contract of 24 June 2022 between the Fisheries and Marine Research Department as contracting authority and Importica Ltd as contractor (tender procedure 12/2022).
3	Copy of the signed contract for the supply of two autonomous oil recovery vessels to combat the pollution from hydrocarbons in the coast of Cyprus	Contract of 30 March 2023 between the Fisheries and Marine Research Department as contracting authority and EFINOR as contractor (tender procedure 14/2022).
4	Copy of the signed contract for the construction and provision of one autonomous oil recovery vessel of aluminium to combat pollution from hydrocarbons in the exclusive economic zone of Cyprus.	Contract of 21 July 2023 between the Fisheries and Marine Research Department as contracting authority and EFINOR as contractor (tender procedure 15/2022).
5	Copy of the acceptance certificate (in accord ance with the national legislation -	Acceptance certificate of 19 December 2022 issued by the Fisheries and Marine Research

	Regulation 22 and 23 of Regulatory Administrative Act 115/2004) certifying the delivery of the two autonomous spraying units.	Department stating that the autonomous spraying units were delivered by the contractor on 17 December 2022.
6	Copy of the acceptance certificate (in accord ance with the national legislation - Regulation 22 and 23 of Regulatory Administrative Act 115/2004) certifying the delivery of the two autonomous oil recovery vessels to combat the pollution from hydrocarbons in the coast of Cyprus.	Acceptance certificate of 20 February 2024 issued by the Fisheries and Marine Research Department stating that the two vessels were delivered by the contractor on 20 February 2024.
7	Copy of the acceptance certificate (in accord ance with the national legislation - Regulation 22 and 23 of Regulatory Administrative Act 115/2004) certifying the delivery of one autonomous oil recovery vessel of aluminium to combat pollution from hydrocarbons in the exclusive economic zone of Cyprus.	Acceptance certificate of 11 March 2025 issued by the Fisheries and Marine Research Department stating that the vessel was delivered by the contractor on 8 March 2025.
8	Copy of quality inspection report for the two autonomous spraying units.	Report of 19 December 2022 issued by the Fisheries and Marine Research Department and signed by vessel engineer, Marinos Ioannou, certifying that the vessels are operationally effective and comply with the technical specifications.
9	Copy of quality inspection report for the two autonomous oil recovery vessels to combat the pollution from hydrocarbons in the coast of Cyprus	Report of 20 February 2024 issued by the Fisheries and Marine Research Department and signed by vessel engineer, Marinos Ioannou, certifying that the spraying units are operationally effective and comply with the technical specifications.
10	Copy of quality inspection report for the autonomous oil recovery vessel of aluminium to combat pollution from hydrocarbons in the exclusive economic zone of Cyprus.	Report of 6 February 2025 issued by the Fisheries and Marine Research Department and signed by vessel engineer, Marinos Ioannou, certifying that the vessel 'Nireas' is operationally effective and complies with the technical specifications.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

Delivery, quality inspection to verify their operational effectiveness and acceptance of three vessels (one vessel of 25m in length approximately to operate within the Cypriot Exclusive Economic Zone and two vessels of 8-11m in length approximately to operate within coastal waters and two aerial spraying systems).

Furthermore, in line with the measure description, **the measure consists of the purchase of three anti-pollution vessels with the possibility of autonomous oil recovery operations, two of which**

shall operate close to the shoreline and the larger one on the high seas, as well as the purchase of two autonomous oil dispersant air spraying units.

Tender procedure 14/2022 for the supply of **two anti-pollution autonomous oil recovery vessels of 9.05 m in length** to combat the pollution from hydrocarbons in the coast of Cyprus was launched on 3 August 2022. The contract was signed with the contractor on 30 March 2023 (evidence 3). Two vessels of 9.05m length each were delivered on 20 February 2024, as indicated in the acceptance certificate issued according to Regulation 22 and 23 of Regulatory Administrative Act (RAA) 115/2004 (evidence 6).
Following a quality inspection conducted by an expert, a quality inspection report was issued (evidence 9). The report certifies compliance with the technical specifications and operational effectiveness. The contracting authority accepted the vessels and issued the acceptance certificate on 20 December 2024 (evidence 6). The vessels are designed for autonomous oil recovery operations and will operate within the coastal waters of Cyprus (close to the shoreline) (evidence 3, paragraphs 1.1, 3.3, 5.8).

Tender procedure 15/2022 for the delivery of **one anti-pollution autonomous oil recovery vessel** of aluminium to combat pollution from hydrocarbons in the exclusive economic zone of Cyprus was launched on 20 June 2022. The contract was signed with the contractor on 21 July 2023 (evidence 4). One vessel of 26m length was delivered on 8 March 2025, as indicated in the acceptance certificate issued according to Regulation 22 and 23 of Regulatory Administrative Act (RAA) 115/2004 (evidence 7).
Following a quality inspection conducted by an expert, a quality inspection report was issued (evidence 10). The report certifies compliance with the technical specifications and operational effectiveness. The contracting authority accepted the vessel and issued the acceptance certificate on 8 March 2025 (evidence 7). The vessel is designed for autonomous oil recovery operations (evidence 4, paragraphs 1.1., 2.3, 10.10) and will operate within the Cypriot Exclusive Economic Zone, in the high seas.

Tender procedure 12/2022 for the purchase of **two autonomous oil dispersant air spraying** units mounted on helicopters was launched on 17 March 2022. The contract was signed with the contractor on 24 June 2022 (evidence 2). The two aerial dispersant spraying units were delivered on 17 December 2022, as indicated in the acceptance certificate issued by the contracting authority according to Regulation 22 and 23 of Regulatory Administrative Act (RAA) 115/2004 (evidence 5).
Following a quality inspection conducted by an expert, a quality inspection report was issued (evidence 8). The report certifies compliance with the technical specifications and operational effectiveness. The contracting authority accepted the air spraying units and issued the acceptance certificate on 19 December 2022 (evidence 5).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 94 Products connected to the system
Related Measure: C3.1I2 Support of isotopic database of Cypriot food or drink products

Quantitative Indicator: Number

Baseline: 0

Target: 10

Time: Q1 2025

1. Context:

The objective of this investment is to create a blockchain-based verification methodology for the authentication of local products by using isotopic database(s).

Target 94 requires that integrated Isotopic DataBase(s) and blockchain system are connected for at least ten Cypriot food or drinks products.

Target 94 is the second and last target of the investment, and it follows the completion of milestone 93, related to the purchase and Installation of New Liquid Chromatography-Isotopic Ratio Mass Spectrometer (LC-IRMS) equipment for isotopic characterisation.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled
2	Contract signed on 4 December 2023 between the State General Laboratory (SGL) and Electi Consulting Ltd.	The copy of the contract for development of a platform for food traceability of Cypriot local and traditional food and drink products using decentralised technology (Blockchain).
3	Acceptance certificate	Final acceptance certificate, signed by the contracting authority.
4	Link to the platform	Link to the Food Traceability Platform: https://foodintegrity.sgl.moh.gov.cy/ (Last accessed 16 January 2026)
5	List of foods and drinks included in the platform	List of 11 foods and drinks included in the platform

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the target.

Integrated Isotopic DataBase(s) and blockchain system are connected for at least ten Cypriot food or drinks products.

The isotopic database consists of digitally stored isotopic measurements obtained through laboratory analysis (LC-IRMS) of food and drink products. These isotopic parameters reflect the composition of the product and may be used to support the verification of its geographical origin and authenticity. The decentralised blockchain component ensures the integrity and immutability of these records by registering the relevant data through timestamped and verifiable entries.

"Cypriot food or drink products'' are understood as products of Cypriot origin. The platform is open to all such products. The products currently integrated consist of locally and traditionally produced foods and drinks, including products of protected designation of origin (PDO), such as halloumi cheese.
According to the Final Acceptance Certificate, issued on 6 August 2025 pursuant to Regulations 26, 27, 28 of Regulatory Administrative Act 138/2016 (*Κανονισμοί 26, 27 και 28 Κ.Δ.Π. 138/2016*) (evidence 3), the State General Laboratory of Cyprus accepted the Food Traceability Platform developed by Electi Consulting Ltd. The Final Acceptance Certificate confirms that the platform was delivered on 4 August 2025 and complies with the deliverables under the procurement contract entitled *Development of a platform for food traceability of Cypriot local and traditional food and drink products using decentralised technology (Blockchain)* (evidence 2). In particular, the technical specifications outlined in Annex II of the contract include:

i. The creation of the proposed platform;
ii. its interconnection with the European Blockchain Service Infrastructure (EBSI) and the existing isotopic database of the General Chemical State Laboratory;
iii. providing a visualisation environment of traceability data related to the supply chain such as products (evidence 2, pages 31 to 32)

The platform is available through this link: https://foodintegrity.sgl.moh.gov.cy/ (Evidence 4). The Commission services accessed the link provided by the authorities on 16 February 2026 to verify that the platform was accessible. This check was completed successfully, confirming that Food Traceability Platform is technically available.

The Commission services conducted an on-the-spot check on 16 January 2026 to verify that the platform was operational and met the deliverables of the target. This check was completed successfully, confirming that integrated Isotopic DataBase(s) and blockchain system are connected for 11 Cypriot food or drinks products, thus exceeding the goal of Target 94 (the target under assessment) by one.

In line with the list submitted by Cyprus (evidence 5), the connection has been implemented for the following 11 products:

i) Wine
ii) Zivania
iii) Commandaria
iv) Vinegar
v) Potatoes
vi) Honey
vii) Halloumi
viii) Palouzes
ix) Soutzioukos

x) Fruit Juice
xi) Carob Honey

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: 111 Waste management coordination unit

Related Measure: C3.1.R5 Waste management coordination unit in the Department of Environment

Qualitative Indicator: Publication of the Council of Ministers Decision

Time: Q2 2025

1. Context:

The objective of this reform is to monitor municipal waste management. This measure consists in a decision by the Council of Ministers on the framework for a unit for waste management coordination in the Department of Environment.

Milestone 111 consists in the approval of the waste management coordination unit in the Department of Environment by the Council of Ministers.

Milestone 111 is the only milestone of this reform, related to waste management.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document
2	Excerpt from the minutes of the meeting of the Council of Ministers of 16 December 2025 on the creation of a coordinating unit in the Department of Environment for municipal waste management between the Department of Environment and local authorities	Proposal number 1461/2025, dated 16 December 2025 and signed by Penelope Papavassiliou, Secretary of the Council of Ministers
3	Report on the proposal for the creation of a coordinating unit with local authorities for municipal waste management	Annex I of proposal 1461/2025
4	Excerpt from the Official Gazette of the Republic of Cyprus Number 4940 of 23 December 2025.	Annex four, Part I Decisions of the Council of Ministers mentions the creation of a coordinating unit in the Department of Environment for municipal waste management between the Department of Environment and local authorities.

3. Analysis:

The justification and substantiating evidence provided by the authorities of Cyprus cover all constitutive elements of the milestone.

Approval of the waste coordination unit in the Department of Environment by the Council of Ministers

The proposal for the establishment of a waste coordination unit in the Department of Environment (evidence 3) was approved by the Council of Ministers on 16 December 2025 (evidence 2). The decision of the Council of Ministers for the creation of and framework for a coordinating unit in the Department of Environment for municipal waste management between the Department of Environment and local authorities was published in the Official Gazette of the Republic of Cyprus on 23 December 2025 (evidence 4). Article 57(4) 0f the Constitution of the Republic of Cyprus provides that Council of Ministers' decisions take effect through publication in the Gazette, unless the decision provides otherwise.

The waste coordination unit will operate within the Ministry of Agriculture, Agricultural Development, and Environment, Department of Environment, and will be responsible for implementing circular economy policies and legislation (evidence 3). The proposal includes an organigramme: the unit will consist of 10 employees, dealing with technical and financial support of waste management, research and funding, and communication and statistics (evidence 3). The monitoring of municipal waste management will be achieved by the unit through facilitating coordination and linkage between the central government and local authorities for the implementation of the National Waste Management Strategy, promoting the principles and practices of circular economy, enhancing expertise by providing guidance and training to local authorities and the public, strengthening communication and information dissemination, supporting the development and implementation of action plans and prevention programs by local authorities, and designing grant schemes and other compensatory measures for local authorities (evidence 3).

All the above is also in line with the requirement of the description of the measure, which states that the measure consists in a decision by the Council of Ministers on the **framework for a unit for waste coordination in the Department of Environment.**

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 124 National Policy of the Republic of Cyprus for Open Science Practices

Related Measure: C3.2R3 Support access to publicly funded research infrastructure

Qualitative Indicator: Publication of the National Policy of the Republic of Cyprus for Open Science Practices

Time: Q4 2024

1. Context:

The objective of this reform is to support access to publicly funded research infrastructure. The reform consists in the publication of the National Policy of the Republic of Cyprus for Open Science Practices.

Milestone 124 covers the publication of the National Policy of the Republic of Cyprus for Open Science Practices. It is the final step of the implementation of the reform. It follows milestone 123 related to the digital registry to record and publish research infrastructure.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	Publication of the National Policy of the Republic of Cyprus for Open Science Practices on the website of the Deputy Ministry of Research, Innovation and Digital Policy. Published on the 5 March 2025.	Link to the publication of the National Policy of the Republic of Cyprus for Open Science Practices on the website of the Deputy Ministry of Research, Innovation and Digital Policy: https://www.gov.cy/dmrid/en/documents/national-policy-of-the-republic-of-cyprus-for-open-science-practices/

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

Publication of the National Policy of the Republic of Cyprus for Open Science Practices. Furthermore, in line with the description of the measure, **the measure consists in the publication of the National Policy of the Republic of Cyprus for Open Science Practices.**

The link to the publication of the National Policy of the Republic of Cyprus for Open Science Practices on the website of the Deputy Ministry of Research, Innovation and Digital Policy (evidence no. 2) demonstrates that the National Policy of the Republic of Cyprus for Open Science Practices has been published on the 5 March 2025.

The Commission services accessed the link provided by the authorities on 02 December 2025 to verify that the documents published corresponded to those transmitted as evidence. This check was completed successfully, confirming that the National Policy of the Republic of Cyprus for Open Science Practices has been made public.

4. Commission Preliminary Assessment: satisfactory fulfilled

Number and name of the Milestone: 142a Entry into force of legal act(s) on the Provision of Crowdfunding Services for Business Law

Related Measure: C3.3.R8 The Provision of Crowdfunding Services for Business Law

Qualitative Indicator: Provision in the law indicating the entry into force of legal act(s)

Time: Q4 2024

1. Context:

The objective of the measure is to foster a secure and transparent crowdfunding environment, promoting alternative sources of financing opportunities for start-ups and SMEs, while maintaining high standards of investor protection.

Milestone 142a consists in the entry into force of the legal act(s) on the Provision of Crowdfunding Services for Business Law.

Milestone 142a is the single milestone of the reform.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Law No 123(I)/2024 on the provision of crowdfunding services for business law, published in the Official Gazette of the Republic of Cyprus No. 5012, entry into force 08/11/2024.	Copy of the publication in the State Gazette

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Entry into force of the legal act(s) on the Provision of Crowdfunding Services for Business Law.

The Law No 123(I)/124 on the Provision of Crowdfunding Services for Business Law (hereinafter referred to as 'the Law') was published in the Official Gazette of the Republic of Cyprus No. 5012 of 8 November 2024. The Law entered into force on the same day, in accordance with Article 82 of the Constitution of Cyprus.

The Law is interpreted as fostering a secure and transparent environment with high investor protection, as demonstrated by article 2 of the Law which defines key terms ("Definitions") while article 3 sets out the scope of the Law ("Scope of application") which applies to all crowdfunding service providers established in Cyprus. Article 4 ("Providers of crowdfunding services") restricts a crowdfunding provider from engaging in activities beyond those authorised, unless prior approval is granted by the regulator, the Cyprus Securities and Exchange Commission (CySEC). Articles 5-10 ("Responsibility for information provided to investors") include investor protection measures by enhancing transparency in operations, requiring clear risk warnings, and mandating comprehensive disclosures about fees and project vetting processes. Article 11 ("Competent authority") designates CySEC as the competent authority responsible for supervision and enforcement and article 12 spells out its powers ("Powers of the competent authority"). Articles 13-15 ("Administrative sanctions and measures") empower CySEC to impose administrative sanctions and other measures for breaches of the law (article 13), providing a right to appeal administrative decisions taken by CySEC under the law (article 14) and referring to the collection of administrative fines (article 15). Article 16 ("False, misleading evidence and information") deals with false, misleading or omitted information and related penalties. Articles 17-19 ("Criminal Offences, liability and powers of the court") establish that providing crowdfunding services without prior authorisation from CySEC (article 17) or intentionally providing false or misleading information in the investor information documents (article 18) are criminal offences. Article 20 ("Publication of information") requires that CySEC publish decisions imposing administrative sanctions or measures on its website. Article 21 ("Fees and subscriptions") refers to fees for the submission and review of applications, requests, notifications or communications under the law and an annual subscription fee for crowdfunding services providers which can be set by CySEC. Articles 22–24 ("Issuance of Directives and final provisions") give CySEC authority to issue directives on matters such as acceptable language for disclosures and advertising requirements, and to issue additional rules as needed.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 159 Flexible working arrangements
Related Measure: C3.4.R2 Regulate flexible working arrangements in the public sector

Qualitative Indicator: Provision in the legal act(s) indicating their entry into force

Time: Q4 2024

1. Context:

The objective of this reform is to allow for the use of flexible working arrangements. This measure consists in the entry into force of legal act(s) on flexible working arrangements in the public sector.

Milestone 159 requires the entry into force of legal act(s) on flexible working arrangements in the public sector.

Milestone 159 is the second and last milestone of the reform, and it follows the completion of milestone 158, related to the conduction of a study regarding flexible working arrangements in the public sector and, following the assessment of the study's recommendations, the adoption of a Council of Ministers' decision regarding their implementation.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Law 215(I)/2025 Regulating Telework in the Public Service of 2025 published in the Official Gazette of the Republic of Cyprus no. 5065 on 12 December 2025.	Law 215(I)/2025 Regulating Telework in the Public Service of 2025 sets out the legal framework for remote working in the public service.
3	Decision of the Council of Ministers published in the Official Gazette of the Republic of Cyprus no. 4942 on 16 January 2026 operationalizing Law 215(I)/2025.	Decision of the Council of Ministers sets the effective date of entry into force of Law 215(I)/2025) as 2 April 2026 and the maximum number of teleworking days as 50.
4	Public Service (Working Time) Regulations of 2025 (P.I 372/2025) published in the Official Gazette of the Republic of Cyprus no. 5986 on 12 December 2025	Public Service (Working Time) Regulations of 2025 (P.I 372/2025) introduce flexible and reduced working hours for public servants.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) on flexible working arrangements in the public sector.

The evidence submitted by Cyprus demonstrates that the following legal acts regulating flexible working arrangements in the public sector have entered into force.

I. Law 215(I)/2025 Regulating Telework in the Public Service of 2025 (*Νόμος που Προβλέπει για τη Ρύθμιση της Τηλεργασίας στη Δημόσια Υπηρεσία (N.215(I)/2025)*) was published in the Official Gazette of the Republic of Cyprus no. 5065 on 12 December 2025 (evidence No. 2). Pursuant to Article 10, the Law enters into force on a date to be determined by the Council of Ministers by means of a Decision published in the Official Gazette of the Republic of Cyprus. The Law 215(I)/2025 entered into force on 2 April 2026, in accordance with Council of Ministers' Decision of 16 December 2025, published in the Official Gazette of the Republic of Cyprus no. 4942 of 16 January 2026 (evidence No. 3). The Council of Ministers' Decision of 16 December 2025 entered into force on the same day of its publication, in accordance with Article 57 of the National Constitution.

As regards its scope, according to Article 3, Law 215(I)/2025 regulates the possibility for civil servants and temporary employees (employed under a contract for a fixed period or indefinite duration) in the public sector to work remotely, with the exception of those employees whose duties, by their nature, cannot be performed remotely, as determined by the relevant Head of Department.

In accordance with Article 5(3) of Law 215(I)/2025, the maximum number of teleworking days per calendar year is to be determined by a Decision of the Council of Ministers published in the Official Gazette of the Republic of Cyprus. Furthermore, Article 5(3) of Law 215(I)/2025, sets the maximum number of teleworking days at 50 days per calendar year as of 2027, while, for 2026, the number of working days for teleworking is limited to 20 days.

II. The Public Service (Working Time) Regulations of 2025 (P.I 372/2025) (*Οι περί Δημόσιας Υπηρεσίας (Χρόνος Εργασίας) Κανονισμοί του 2025 (Κ.Δ.Π 372/2025)*) were approved by the House of Representatives on 4 December 2025 and were published in the Official Gazette of the Republic of Cyprus on 12 December 2025. In accordance with Article 7, the regulations entered into force on 1 February 2026 (evidence No. 4).

The Public Service (Working Time) Regulations of 2025 (P.I 372/2025) introduce flexible working hours and reduced working hours for public servants, thereby further enabling flexible working arrangements in the public sector. Regarding flexible working hours, Regulation 3(3) provides for flexible working hours of up to two hours. If full flexibility isn't possible, departments must still allow at least 45 minutes of flexibility. Per Regulation 3(5) employees who do not meet their total required hours may face deductions in leave or pay. Furthermore, regarding reduced working hours, Regulation 5(1) allows eligible employees to reduce their working time by up to a maximum of two hours per working day, accompanied by a corresponding reduction in remuneration. Regulation 5(3) states that the employment of an official with reduced hours shall not affect his service for the purposes of promotion, rest leave, salary increment or pension benefits.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 170 Trainings

Related Measure: C3.4.R6 New legal framework for Local Authorities and support measures

Qualitative Indicator: Trainings have taken place for local authorities

Time: Q4 2024

1. Context:

The objective of this measure is to support the decision-making power, administrative autonomy, and efficiency of local authorities in Cyprus.

This measure consists in the entry into force of legal act(s) on the organisation of local authorities in Cyprus and training.

Milestone 170 requires that trainings have taken place for local authorities. Milestone 170 is the second and last milestone of the reform, and it follows the completion of milestone 169, related to the entry into force of legal act(s) requiring a reduction in the number of municipalities, the establishment of community clusters and a new framework for financing of municipalities.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	Summary document justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Anonymized list of participants to the Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) trainings.	Anonymised list of participants of Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) trainings; including a unique reference of participation certificate, place, date and type of training.
3	Invitations for the Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) trainings.	22 Invitations addressed to local authorities for all Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) trainings.
4	Agendas of the Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) training.	Agendas of all Programme (LAP) and Public Ethics Benchmarking (PEB) trainings.

5	Signed attendance lists of the Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) training.	Participation lists signed by the participants to the Leadership Academy Programme (LAP) and Public Ethics Benchmarking (PEB) trainings.
6	Public Ethics Benchmarking in Cyprus' Local Government Report.	Report prepared by the Centre of Expertise for Multilevel Governance (CEMG) and Council of Europe (CoE) experts with details of the PEB project and trainings.
7	Confidential Report for the ELoGE National Evaluation Platform in Cyprus.	Report prepared by local experts and the Council of Europe (CoE) for the European Label of Governance Excellence (ELoGE) National Evaluation Platform.
8	Final Report: Enhancing the Local Government Reform in Cyprus.	Report prepared by the Council of Europe (CoE) providing an overview and summary of the project "Enhancing the Local Government Reform in Cyprus".

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Trainings have taken place for local authorities.

According to the *Final Report: Enhancing the Local Government Reform in Cyprus*, trainings were organised in the context of the project *Enhancing the Local Government Reform in Cyprus,* implemented by the Council of Europe's (CoE) Centre of Expertise for Good Governance from 1 January 2023 to 30 June 2025 (evidence 8, page 1).

As indicated in the same report, the trainings were delivered through several programmes (evidence 8, pages 10 to 11), specifically:

- The Leadership Academy Programme (LAP), an interactive training programme for public authorities of all levels that sought to develop leadership for organisations, leadership for strategy and leadership for capacity building. The programme took place over 30 days, structured into three stages from October 2023 to November 2024.
    i. Stage I focused on strengthening institutional leadership capacities within local authorities and provided the foundational skills for subsequent stages.
    ii. Stage II built on this foundation, further developing leadership and management competences. To ensure continuity following the June 2024 elections, additional sessions were organised in September and October 2024.
    iii. Stage III focused on practical governance solutions, introducing four Council of Europe tools, in particular Inter-Municipal Cooperation (IMC), Strategic Municipal Planning (SMP), the Performance Management Programme (PMP) and Resilience Building Strategies (ReBUS), through a combination of plenary sessions and workshops. This final stage emphasised peer learning and practical application, enabling participants to apply the acquired skills within their municipalities and communities.

- The Public Ethics Benchmarking (PEB), a toolkit focused on improving public ethics standards within local authorities. Two trainings for local authorities took place on 15 December 2023 and 3 April 2024. The *Public Ethics Benchmarking in Cyprus*' *Local Government Report* indicates the public scope and purpose specific to PEB trainings (evidence 5, pages 7 to 9).

- The European Label of Governance Excellence (ELoGE) is an initiative aimed at evaluating and improving local governance through self-assessment and training. The Confidential Report for the ELoGE National Evaluation Platform in Cyprus details the implementation and required capacity-building activities of the programme, highlighting trainings having taken place for the municipalities and detailing attendance at two dedicated workshops, on 24 October 2024 and on 25 April 2025 (evidence 6, table 1, page 4; pages 5 to 7). Four municipalities committed to the process and received the label (evidence 7, page 33)

For both the LAP and PEB programmes, Cyprus submitted lists of participants. Each registration was associated with a unique reference number of participation, including details such as place, date, and type of training (evidence 2). According to the *Final Report: Enhancing the Local Government Reform in Cyprus*, a total of 507 registered participants benefitted from the trainings (evidence 8, page 6). These details are supported by signed attendance lists from participants at the events (evidence 5); the official agendas of each session (evidence 4); and 22 invitations sent by the Ministry of Interior addressed to different local authorities in the municipalities matching the event details (evidence 3).

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: 174 Planning and control tool, project management tool, software and hardware of Hippodamos

Related Measure: C3.4.I4 E-system for issuing building permits

Qualitative Indicator: Services of the Hippodamos System

Time: Q4 2024

1. Context:

The objective of the investment is to increase the efficiency of building permit procedures. This measure consists in (i) expanding the e-application environment of the existing Hippodamos IT system for planning and permitting, to enable all planning authorities and building authorities (municipalities) to submit applications for planning and building permits from a common platform; (ii) additional services in the Hippodamos system.

Milestone 174 provides that the Hippodamos System shall include services, which may include e-signature and e-consultation, as well as delivering at least two servers.

Milestone 174 is the second and last milestone of the investment, and it follows the completion of milestone 173, related to the completion of the enhancement of the e-application environment of the existing Hippodamos system to enable the submission of applications for planning and building permits for all planning authorities and building authorities (municipalities) from a common platform.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Contract No. 2014/04/ΥΕ/ΤΠΟ	Copy of contract No.2014/04/ΥΕ/ΤΠΟ for the development of an Integrated Information System which includes the delivery of IT and network equipment for the department of town planning and housing of the Ministry of Interior of the Republic of Cyprus, signed by the Ministry of Interior and NetU Consultants Ltd on 27 October 2014.
3	Amendment to Contract No. 2014/04/ΥΕ/ΤΠΟ	Copy of amendment increasing the right of option of contract 2014/04/ΥΕ/ΤΠΟ for the development of an Integrated Information System for the department of town planning and housing of the Ministry of Interior of the

		Republic of Cyprus, signed between the Republic of Cyprus through Department of Information Technology Service and NetU Consultants Ltd on 11 October 2024.
4	Acceptance certificate concerning Order No.2014/04/ΥΕ/ΤΠΟ-12/2024	Copy of the acceptance certificate for Order No.2014/04/ΥΕ/ΤΠΟ-12/2024 concerning the development of the Electronic Signature functionality in the Hippodamos System (i.e. Integrated Information System for the department of town planning and housing of the Ministry of Interior of the Republic of Cyprus) , signed by the signed by the contract coordinator on 4 December 2025.
5	Acceptance certificate concerning Order No.2014/04/ΥΕ/ΤΠΟ-14/2024	Copy of the acceptance certificate for Order No.2014/04/ΥΕ/ΤΠΟ-14/2024 concerning the development of the Electronic Consultation functionality in the Hippodamos System (i.e. Integrated Information System for the department of town planning and housing of the Ministry of Interior of the Republic of Cyprus), signed by the contract coordinator on 22 December 2025.
6	Contract No. 2025/58	Copy of contract No.2025/58 for delivery of services operations, maintenance, support production function and new equipment for the equipment scheme of the Department Town Planning and building of the Ministry Interior of the Republic of Cyprus, signed between the Republic of Cyprus through Department of Information Technology Service and NetU Consultants Ltd on 11 December 2025.
7	Acceptance certificate concerning Order No.2025/58-03/2025	Copy of the acceptance certificate for Order No..025/58-03/2025 for the delivery of hardware, consisting of two servers, signed by the contract coordinator on 22 December 2025.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

The Hippodamos System shall include services, which may include but are not limited to the following:

For the purchase of software and hardware of the Hippodamos project, contract No.2014/04/ΥΕ/ΤΠΟ for the development of an Integrated Information System which includes the delivery of IT and network equipment for the department of town planning and housing of the Ministry of Interior of the Republic of Cyprus was signed by the Republic of Cyprus, through the

Ministry of Interior, (the original contracting authority) and NetU Consultants Ltd (the contractor) on 27 October 2014 (evidence No. 2).

The contract was amended through Amendment 02/2024 (evidence No.3) to increase its budget capacity (right of option) for the purchase of services of software and hardware for the Hippodamos project. Amendment 02/2024 was signed by the Department of Information Technology Services (DITS) (contracting authority) and NetU Consultants Ltd (the contractor) on 11 October 2024. The change of representation of the contracting authority is consistent with the amendment which explicitly references a prior Agreement modifying the Representative of the Republic of Cyprus for the contract (evidence No. 3, Point 2).

In line with the general requirements of the original contract No.2014/04/ΥΕ/ΤΠΟ, the contractor was required to develop the Integrated Information System. This encompassed the delivery of IT and network equipment, system and application software and all other deliverables provided for in the contract, including the provision of optional services/supply of goods on request of the contracting authority (evidence No. 2 Section 2). These provisions for optional services are the basis of the subsequent 2024 orders that expanded the Hippodamos System in the context of this investment.

- Electronic signature of documents

Cyprus submitted to the contractor Order No. 2014/04/ΥΕ/ΤΠΟ-12/2024 on 6 November 2024 for the development of a new electronic signature (eSignature) functionality, consisting of a planning and control tool, within the Hippodamos system (evidence No. 4, pages 15 to 17).

Following its execution Cyprus submitted a copy of the acceptance certificate concerning Order No.2014/04/ΥΕ/ΤΠΟ-12/2024. The acceptance certificate was issued on 4 December 2025, pursuant to the provisions of Circular ΓΛ/ΑΑΣΣ 6 of the General Accounting Office and Regulations 27 and 28 of Regulatory Administrative Act (RAA) 138/2016 (evidence No. 4, pages 1 to 14).

According to the acceptance certificate for order No.2014/04/ΥΕ/ΤΠΟ-12/2024, the software and services delivered by the contractor consisted of ‘‘additional services for the implementation of eSignature in the Hippodamos system, including specific needs of the Urban Planning Control Sector and the Cultural Heritage Sector relating to Component 3.4, Investment 4: Enhancing e-system for issuing building permits of the Recovery and Resilience Plan of the Republic of Cyprus'' (evidence 4, Annex B, page 3; pages 10 to 11).

As part of the procedure for issuing the acceptance certificate for order No.2014/04/ΥΕ/ΤΠΟ-12/2024, a verification report was signed by the contract coordinator and IT officers on 2 December 2025 (evidence 4, Annex C, pages 4 to 8). In particular, the verification report confirms that the eSignature software enables internal and external users to sign electronically the documents held in the Hippodamos system (evidence No.4, pages 7 to 9).

According to the acceptance certificate for Order 2014/04/ΥΕ/ΤΠΟ-12/2024 the implemented services involve developing new functionalities within the Hippodamos system (evidence No. 4, Annex C, Section 3).

- Electronic Consultation.

Cyprus submitted to the contractor Order No. C.2014/04/ΥΕ/ΤΠΟ-14/2024 on 8 November 2024 for enhancements to the eConsultation functionalities, including to the project management tool, of the Hippodamos system (evidence No. 5, pages 9 to 11).

Following the execution of this order, Cyprus submitted a copy of the acceptance certificate concerning Order No.2014/04/YE/ΤΠΟ-14/2024. The acceptance certificate was issued on 22 December 2025, in accordance with the provisions of Circular No. ΓΛ/ΑΑΣΣ 6 of the General Accounting Office and Regulations 27 and 28 of RAA 138/2016) (evidence No. 5, pages 1 to 8).

According to the acceptance certificate for order No.2014/04/YE/ΤΠΟ-14/2024 the deliverables incorporated enhancements consisting of ‘‘additional services for extensions to eConsultation functionalities in the Hippodamos system” (evidence No. 5, Annex B, page 3). In the existing ‘‘Request Management’’ functionality a tool to filter the list of Member of Parliament was included. (evidence No. 5, Annex C, page 4).

As part of the procedure for the issuance of the acceptance certificate for order No.2014/04/YE/ΤΠΟ-14/2024, a verification report was signed by the contract coordinator and IT officers. The verification report confirms that the software, related documentation, training and support services were implemented (evidence No. 5, Annex C, pages 4 to 5).

The acceptance certificate for order No.2014/04/YE/ΤΠΟ-14/202 confirms the delivery of enhancements supporting more granular organisational structures, including the registration and management of multiple offices per organisation at provincial level, differentiated access to consultations for external users based on their affiliated office, and enhanced selection options for internal users when conducting consultations. Additional improvements include filtering functionalities within request management and configuration options for intermediaries based on the competent authority (evidence No. 5, Annex C).

According to the acceptance certificate for Order No.2014/04/YE/ΤΠΟ-14/2024 the implemented services are an enhanced functionality of the Hippodamos system (evidence No. 5, Annex C, Section 1.2).

Acceptance certificate(s) have been issued for the delivery of hardware consisting of at least two servers as specified in the contract.

The contract No. 2025/58 ‘‘to ensure delivery services operations, maintenance, support production function and new equipment for the equipment scheme of the Department Town Planning and building of the Ministry Interior’’ was signed by Cyprus’ Department of Information Technology Services (the contracting authority) and NetU Consultants Ltd (the contractor) on 11 December 2025 (evidence No. 6).

Cyprus submitted an acceptance certificate for order No. 2025/58-03/2025 for the establishment of an intermediate infrastructure of the Hippodamos system. The acceptance certificate was issued on 22 December 2025 in accordance with the provisions of Circular ΓΛ/ΑΣΣ 6 of the General Accounting Office and Regulations 27 and 28 RAA 138/2016 (evidence No. 7). The acceptance certificate for order No. 2025/58-03/2025 confirms the acquisition and deployment of two servers used for upgrading the production environment. The accompanying documentation confirms the installation of updated software versions, the adjustment of existing Hippodamos functionalities to the upgraded infrastructure, and the implementation of availability and recovery mechanisms (evidence No.7, Annex B).

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: 198 Entry into force of legal act(s) on the ARTEMIS data exchange mechanism and ARTEMIS data exchange mechanism providing credit scoring services in User Acceptance Testing phase.

Related Measure: C3.5.R4 Digital system for the exchange of data and the provision of credit scoring services

Qualitative Indicator: Entry into force of legal act(s); digital system in User Acceptance Testing phase

Time: Q4 2024

1. Context:

The objective of this reform is to fight high private indebtedness.

This measure consists in (i) the entry into force of legal act(s) on the ARTEMIS data exchange mechanism and (ii) the ARTEMIS data exchange mechanism in User Acceptance Testing phase.

Milestone 198 provides for the entry into force of legal act(s) for credit scoring services, the procedure for submitting data and the production of credit scoring. Furthermore, the milestone provides for the ARTEMIS data exchange mechanism in User Acceptance Testing (UAT) phase.

Milestone 198 is the second and last milestone of the reform, and it follows the completion of milestone 197, related to the entry into force of the legislation to broaden the supervisory role of the Central Bank of Cyprus, to maintain a duty to collect data for credit facilities by credit institutions and other creditors, to provide Insolvency Department data, and to define the terms and conditions of access to data and its protection.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	The Credit Institutions Business (Amendment) Law of 2026 (Law 84(I)/2026), entry into force on 21 April 2026.	The Credit Institutions Business (Amendment) Law of 2026 (Law 84(I)/2026) published in the Official Gazette of the Republic of Cyprus no. 5087 on 21 April 2026 and entered into force on the same day.
3	Directive for the Operation of a System or a Mechanism for the Exchange, Collection and Provision of Data of 2026 (R.A.A. 202/2026), entry into force on 1 July 2026.	Directive for the Operation of a System or a Mechanism for the Exchange, Collection and Provision of Data of 2026 (R.A.A. 202/2026), published in the Official Gazette of the Republic of Cyprus no. 6018 on 28 April 2026, entry into force on 1 July 2026.

4	Directive for the Operation of a System or Mechanism for the Exchange, Collection and Provision of Data of 2024 to 2025 (R.A.A. 243/2024), entry into force 3 July 2024.	Repealed Directive for the Operation of a System or Mechanism for the Exchange, Collection and Provision of Data of 2024 to 2025 (R.A.A. 243/2024) published in the Official Gazette of the Republic of Cyprus no.5881 on 3 July 2024 and entered into force on the same day.
5	Credit Rating Report	Sample credit report (Report Number: 0000217259) generated on 16 June 2026. It confirms that the ARTEMIS platform is functioning in a User Acceptance Testing (UAT) environment.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) [...]

The Credit Institutions Business (Amendment) Law of 2026 (Law 84(I)/2026) was published in the Official Gazette of the Republic of Cyprus no. 5087 on 21 April 2026 and entered into force on the same day of its publication, in accordance with Article 52 of the national Constitution (evidence 2). This act was introduced for the purpose of further harmonising national law with European Union Directives (specifically 2014/17/EU and 2008/48/EC), and it regulates the establishment and operation of the data exchange system or mechanism (evidence 2, preamble; Article 2).
Additionally, the Directive for the Operation of a System or a Mechanism for the Exchange, Collection and Provision of Data of 2026 (R.A.A. 202/2026) was published in the Official Gazette of the Republic of Cyprus no. 6018 on 28 April 2026. Pursuant to Article 32 of the Directive, the obligations to produce credit scoring services, as well as the data submission and full access obligations of authorised credit institutions enter into force on 1 July 2026 (evidence 3). This act determines the terms, conditions, responsibilities, obligations, and operating framework of the ARTEMIS data exchange mechanism, the rights and obligations regarding access and participation for data recipients and submitters, and matters relating to the preparation of customer credit scoring, including the creation of a credit scoring system (evidence 3, Article 3).

Directive 202/2026 repealed and expanded the Directive for the Operation of a System or Mechanism for the Exchange, Collection and Provision of Data of 2024 to 2025 (R.A.A. 243/2024) which was published in the Official Gazette of the Republic of Cyprus no.5881 on 3 July 2024 and entered into force on the same day, in accordance with Article 52 of the National Constitution (evidence 3, Article 32; evidence 4).

which shall:

I) Include credit scoring services

Law 84(I)/2026 expanded ARTEMIS mechanism's legal mandate to include the provision of customer credit scoring services. It amends the definition of ‘‘data exchange system or mechanism’’ in Article 2 to explicitly state that its operation aims to provide ‘‘provision of customer credit rating services including fully or partially automated and non-automated scoring of customer credit rating services''. It further specifies that the data exchange mechanism must enable data recipients and data submitters to ''submit, store, use, provide, receive and/or have access to or process in any other way, customer data... for the purpose of assessing customer creditworthiness for the more effective management of facilities and credit and/or other related risks with the aim of ensuring financial stability in the Republic'' (evidence 2; p.530).

The repealed Directive 243/2024, purpose focused on governing data exchanges within the Artemis data exchange mechanism (evidence 4, Article 3) and included ''a view to categorising [persons] into a credit rating scale'' (Evidence 4, Part VIII, Article 13). The new Directive R.A.A. 202/2026 identifies credit scoring as one of its purposes, describing the regulation of matters relating to ''the development of client credit scoring, including the establishment of a credit scoring system, the framework for the operation of client credit scoring, the format of the credit scoring report and the contents and characteristics of that report, the categorisation of clients on a credit scoring scale and any other arrangements in relation to client credit scoring'' (evidence 3; Article 3.c).

II) Specify the data to be submitted and the procedure for submitting data to the ARTEMIS data exchange mechanism

Regarding the data to be submitted, Law 84(I)/2026 empowers the Central Bank of Cyprus to ''specify in instructions issued under this Law, matters relating to the fully or partially automated, as well as non-automated preparation of customer credit scoring, including the creation of a credit scoring system, the procedure and mode of operation for the preparation of customer credit scoring, the format of the credit scoring report and the contents and characteristics of the said report, the categorization of customers in a credit rating scale and any other regulation in relation to credit scoring''(evidence 2, Article 12). It also specified public institutions obliged to submit data to ARTEMIS, including the Registrar of Companies, the Insolvency Department, and the Registrar General and the Registrar under the Civil Registry Law (evidence 2, Article 10).

Directive 202/2026 specifies the procedure that data submitters must adhere to when submitting their data into the ARTEMIS data exchange mechanism. This includes the obligation to submit data monthly and the obligation on ARTEMIS to notify the Central Bank where a data submitter fails to comply with the applicable technical specifications within two working days of the submission deadline (evidence 3, Part III). Whereas Directive 243/2024 only applied to a few entities, namely, authorised credit institutions (CRIs); branches of credit institutions operating in Cyprus pursuant to Article 10a of the Law; credit purchasers; leasing providers; and the ARTEMIS administrator, which were bound to submit a common full dataset (Evidence 4, Article 2 and 6), Directive 202/2026 introduces a split and expanded system. Submitters are divided into A1.1 ''Complete Submission'', which submit the Annex B1 dataset, and ''A1.2 Limited Submission'', which file a lighter, Annex B2 dataset (evidence 3, Article 9). Additionally, Directive 202/2026 introduces a new data protection provision by which 'In the case of personal data, a revised Data Protection Impact Assessment must be submitted to the Commissioner for Personal Data Protection.'' (evidence 3, Article 9.3).

III) Mandate the production of credit scoring.

Directive 202/2026 establishes that ARTEMIS shall produce credit scoring of persons, record it in the credit scoring report and subsequently record it in the client overview report, with a view to categorising those persons on a credit rating scale as an integral part of the content of the client overview report (evidence 3, Article 21). Moreover, while basic information of a credit scoring report was already envisioned within Annex C of Directive 243/2024, Directive 202/2026 introduces sections for score, rating category and reasons influencing the score (evidence 3, Annex C, 128-129).

Furthermore, the ARTEMIS data exchange mechanism in User Acceptance Testing (UAT) phase shall demonstrate the capacity to provide credit scoring services.

The Commission services conducted an on-the-spot check on 16 June 2026 to verify that the ARTEMIS data exchange mechanism in the User Acceptance Testing (UAT) phase demonstrates the capacity to provide credit scoring services. The Cypriot authorities navigated the live interface of the ARTEMIS data exchange mechanism in UAT environment and generated a real-time sample credit score report (evidence 5). This check was completed successfully, confirming that the ARTEMIS data exchange mechanism in the User Acceptance Testing (UAT) phase has the capacity to provide credit scoring services.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: 200 Entry into force of legal act(s) for the management of private debt.
Related Measure: C3.5.R5 Framework for Management of Private Debt

Qualitative Indicator: Entry into force of the legal act(s)

Time: Q4 2024

1. Context:

The objective of this reform is to prevent and manage the stock of private debt. The reform consists of (a) an Action Plan on liabilities monitoring (LMR) and (b) the entry into force of legal act(s) for the management of private debt.

Milestone 200 covers the entry into force of legal acts for the management of private debt. It is the second and final step of the implementation of the reform. It follows the completion of milestone 199 which concerns the approval of the action plan.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	Number 65 (I) of 2023, Act Amending the Act on the Transfer and Mortgage of Immovable Property Laws of 1965 to 2023, published in the Cyprus Government Gazette, Appendix I(I), No. 4953, on 14.7.2023 (Αριθμός 65(I) του 2023 ΝΟΜΟΣ ΠΟΥ ΤΡΟΠΟΠΟΙΕΙ ΤΟΥΣ ΠΕΡΙ ΜΕΤΑΒΙΒΑΣΕΩΣ ΚΑΙ ΥΠΟΘΗΚΕΥΣΕΩΣ ΑΚΙΝΗΤΩΝ ΝΟΜΟΥΣ ΤΟΥ 1965 ΕΩΣ 2023)	Extract from Cyprus Government Gazette of L. 65(I)/2023 showing the entry into force on 14 July 2023 of a legal act amending the act on the transfer and mortgage of immovable property.
3	Number 66 (I) of 2023, Act Amending the Act on the Transfer and Mortgage of Immovable Property Laws of 1965 to (No 2) 2023, published in the Cyprus Government Gazette, Appendix I(I), No. 4953, on 14.7.2023 (Αριθμός 66(I) του 2023 ΝΟΜΟΣ ΠΟΥ ΤΡΟΠΟΠΟΙΕΙ ΤΟΥΣ ΠΕΡΙ ΜΕΤΑΒΙΒΑΣΕΩΣ ΚΑΙ ΥΠΟΘΗΚΕΥΣΕΩΣ ΑΚΙΝΗΤΩΝ ΝΟΜΟΥΣ ΤΟΥ 1965 ΕΩΣ (ΑΡ. 2) ΤΟΥ 2023)	Extract from Cyprus Government Gazette L. 66(I)/2023 showing the entry into force on 14 July 2023 of a legal act amending the act on the transfer and mortgage of immovable property.
4	Number 154 (II) of 2023, Act Amending the Act on the Establishment and Operation of a Single Body for the Out-of-Court Settlement of Disputes of Financial Nature Law from 2010 to 2023, published in the Cyprus Government Gazette, Appendix I (II), No. 4974, on 19.12.2023 (Αριθμός 154(II) του 2023 ΝΟΜΟΣ ΠΟΥ ΤΡΟΠΟΠΟΙΕΙ ΤΟΥΣ ΠΕΡΙ ΤΗΣ	Extract from Cyprus Government Gazette of L. 154(II)/2023 showing the entry into force on 19 December 2023 of a legal act amending the act on the establishment and operation of

	ΣΥΣΤΑΣΗΣ ΚΑΙ ΛΕΙΤΟΥΡΓΙΑΣ ΤΟΥ ΕΝΙΑΙΟΥ ΦΟΡΕΑ ΕΞΩΔΙΚΗΣ ΕΠΙΛΥΣΗΣ ΔΙΑΦΟΡΩΝ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΗΣ ΦΥΣΕΩΣ ΝΟΜΟΥΣ ΤΟΥ 2010 ΕΩΣ 2023)	the Single Financial Dispute Resolution Authority.
5	Number 153 (I) of 2023, Act Amending the Act on the Establishment and Operation of a Single Body for the Out-of-Court Settlement of Disputes of Financial Nature Law from 2010 to 2023, published in the Cyprus Government Gazette, Appendix I (I), No. 4974, on 19.12.2023 (Αριθμός 153(I) του 2023 ΝΟΜΟΣ ΠΟΥ ΤΡΟΠΟΠΟΙΕΙ ΤΟΥΣ ΠΕΡΙ ΤΗΣ ΣΥΣΤΑΣΗΣ ΚΑΙ ΛΕΙΤΟΥΡΓΙΑΣ ΤΟΥ ΕΝΙΑΙΟΥ ΦΟΡΕΑ ΕΞΩΔΙΚΗΣ ΕΠΙΛΥΣΗΣ ΔΙΑΦΟΡΩΝ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΗΣ ΦΥΣΕΩΣ ΝΟΜΟΥΣ ΤΟΥ 2010 ΕΩΣ 2020)	Extract from Cyprus Government Gazette of L. 153(I)/2023 showing the entry into force on 19 December 2023 of a legal act amending the act on the establishment and operation of the Single Financial Dispute Resolution Authority.
6	Number 152 (I) of 2023, Act Amending the Courts of Justice Laws of 1960 to 2023, published in the Cyprus Government Gazette, Appendix I (I), No 4974, on 19.12.2023 (Αριθμός 152(I) του 2023 ΝΟΜΟΣ ΠΟΥ ΤΡΟΠΟΠΟΙΕΙ ΤΟΥΣ ΠΕΡΙ ΔΙΚΑΣΤΗΡΙΩΝ ΝΟΜΟΥΣ ΤΟΥ 1960 ΕΩΣ 2023)	Extract from Cyprus Government Gazette of L. 152(I)/2023 showing the entry into force on 19 December 2023 of a legal act amending the Courts of Justice Laws.
7	Number 155 (I) of 2023, Act Amending the Act on the Transfer and Mortgage of Immovable Property Laws of 1965 to (No 4) 2023, published in the Cyprus Government Gazette, Appendix I (I), No 4974, on 19.12.2023 (Αριθμός 155(I) του 2023 ΝΟΜΟΣ ΠΟΥ ΤΡΟΠΟΠΟΙΕΙ ΤΟΥΣ ΠΕΡΙ ΜΕΤΑΒΙΒΑΣΕΩΣ ΚΑΙ ΥΠΟΘΗΚΕΥΣΕΩΣ ΑΚΙΝΗΤΩΝ ΝΟΜΟΥΣ ΤΟΥ 1965 ΕΩΣ (ΑΡ. 4) ΤΟΥ 2023)	Extract from Cyprus Government Gazette of L. 155(I)/2023 showing the entry into force on 19 December 2023 of a legal act amending the act on the transfer and mortgage of immovable property.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) for the management of private debt.

The Acts Amending the Act on the Establishment and Operation of a Single Body for the Out-of-Court Settlement of Disputes of Financial Nature Law from 2010 to 2023 (hereinafter referred to as ‘Amending Law 153(I)/2023’ and ‘Amending Law 154(II)/2023’), the Act Amending the Act on the Transfer and Mortgage of Immovable Property Laws of 1965 to (No 4) 2023 (hereinafter referred to as ‘Amending Law 155(I)/2023’) and the Act Amending the Courts of Justice Laws of 1960 to 2023 (hereinafter referred to as ‘Amending Law 152(I)/2023’) were published in the official Cyprus Government Gazette on 19/12/2023 and entered into force on the same day in accordance with Art 82 of the Constitution of Cyprus.

The Acts Amending the Act on the Transfer and Mortgage of Immovable Property Laws of 1965 to 2023 (hereinafter referred to as ‘Amending Law 65(I)/2023’ and ‘Amending Law 66(I)/2023’) were published in the official Cyprus Government Gazette on 14/07/2023 and entered into force on the same day in accordance with Art 82 of the Constitution of Cyprus.

These legal acts address the management of private debt as follows:

- Amending Law 153(I)/2023 reforms the governance of the Financial Ombudsman Office (articles 3, 4, 5, 6, 7, 8(a), 10(e), 17, 20, 21(b), 22 of L153(I)/2023), expanding the use of mediation mechanisms to facilitate loan restructuring (article 13(d), 14(a) of L153(I)/2023) and enables the Ombudsman to handle complaints against financial institutions (article 2(b), (c), (e), 8(στ), 9(b) of L153(I)/2023) (evidence no 5).
- Amending Law 154(II)/2023 expands the Ombudsman's competences to allow for the verification of outstanding mortgage debt (article 3(b), 4 and 7 (d) and (e) of Law 154(I)/2023) (evidence no. 4). In conjunction with Amending Law 155(I)/2023 (evidence no. 7), it introduces the possibility to have the amount of outstanding debt verified by the Ombudsman in cases of foreclosure of a primary residence whose market value is up to EUR 350.000 (article 3(b), 4 and 7 (d) and (e) of Law 154(I)/2023 and article 3(d),4 , 5(b), 6 of Law 155(I)/2023. For a definition of "eligible debtor" and "primary residence" please see article 44IE of the Act on the Transfer and Mortgage of Immovable Property Laws of 1965 to (No 4) 2023).
- Amending Law 65(I)/2023 reinforces reporting requirements obliging creditors to mortgage debtors about the amount of money owed (article 2 and 4 of Law 65(I)/2023) (evidence no. 2).
- Amending Law 66(I)/2023 strengthens creditor protection through the detailing of the pricing procedure in the case of debt-asset swaps (article 2 of Law 66(I)/2023) (evidence no. 3).
- Amending Law 152(I)/2023 outlines the adjudication of mortgage debt cases within the court system (article 2 of Law 152(I)/2023) (evidence no. 6).

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Milestone: 202 Digital systems of the Department of Insolvency accessible

Related Measure: C3.5.R6 Reinforcing the insolvency framework

Qualitative Indicator: Digital system accessible

Time: Q2 2025

1. Context:

The objective of this reform is to reinforce the insolvency framework, and the functioning of the Department of Insolvency. This measure consists in (i) adopting the legal and institutional framework for insolvency and (ii) accessible digital systems of the Department of Insolvency.

Milestone 202 covers the accessibility of the Department of Insolvency's digital systems. It is the second and last milestone of the reform, and it follows the completion of milestone 201, related to the full implementation and operation of the legal and institutional framework for insolvency.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) was satisfactorily fulfilled. It also includes screenshots from the digital systems.
2	Completion acceptance certificate – SD M202 – Annex I	Certificate of acceptance issued on 8 December 2025 on the recording and organisation of archives, digitisation, archiving and storage files, issued by the Department of Insolvency for services provided by the contractor IRON MOUNTAIN CYPRUS LTD.
3	Completion acceptance certificate – SD M202 – Annex II	Certificate of acceptance issued on 8 December 2025 on the development of a cash system for the Insolvency Department, issued by the Insolvency Department for services provide by the contractor Innovative Software Development Ltd.
4	Completion acceptance certificate – SD M202 – Annex III	Service acceptance certificate issued on 9 December 2025 for the provision of maintenance services and voluntary services for the Ylatis Information Systems of the Insolvency Department, issued by the Department of Information Technology Services for services provided by the contractor SSM Computer Systems Ltd.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

The digital systems of the Department of Insolvency shall be accessible.

The Cypriot authorities submitted three completion acceptance certificates (evidence 2, 3, 4) showing that development and upgrade of three digital systems for the Department of Insolvency have been completed and accepted by the Department. The acceptance certificates were issued as part of a direct award procedure in accordance with Article 90 (1) (b) of Law 73 (I)/2016.

The Commission services conducted an on-the-spot check on 20 February 2026 to verify the digital systems (archiving system, cash system and upgraded Ylatis system) of the Department of Insolvency are accessible to authorized civil servants and/or the public This check was completed successfully, confirming that the digital systems of the Department of Insolvency are accessible.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 210 Entry into force of legal act(s) to tackle aggressive tax planning

Related Measure: C3.5.R10 Addressing Aggressive Tax Planning

Qualitative Indicator: Entry into force of legal act(s)

Time: Q4 2024

1. Context:

The objective of this reform is to combat tax evasion and aggressive tax planning by Multinational Enterprises. This measure consists in the entry into force of legal act(s) to address aggressive tax planning.

Milestone 210 requires the entry into force of legal act(s) to introduce withholding tax on dividend payments to low tax jurisdictions and applying non-deductibility on interest and royalty payments to low tax jurisdictions.

Milestone 210 is the second milestone of the reform, and it follows the completion of milestone 209. It will be followed by milestone 211, related to a study that shall assess the tax framework with respect to measures related to aggressive tax planning and the entry into force of legal act(s) addressing aggressive tax planning based on the findings of this study.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document verifying how the milestone was satisfactorily fulfilled.
2	Law 47(I)/2025 amending Income Tax Laws of 2002 to 2025, published in the Official Gazette of the Republic of Cyprus N. 5035 Annex I(I) p. 201-208 on 16 April 2025	Law 47(I)/2025 is referred to as the Income Tax (Amendment) (No 2) Law of 2025. It amends the Income Tax Laws of 2002 to 2025.
3	Law 48(I)/2025 amending the Extraordinary Contribution for the Defence of the Republic Laws of 2002 to 2025, published in the Official Gazette of the Republic of Cyprus N. 5035 Annex I(I) p. 209-213 of 16 April 2025	This law is referred to as the Extraordinary Contribution for the Defence of the Republic (Amendment) (No 2) Law of 2025. It amends the Extraordinary Contribution for the Defence of the Republic Laws of 2002 to 2025.
4	Law 49(I)/2025 amending the Laws on the Verification and Collection of Taxes of 1978 to (No 5) 2022, published in the Official Gazette of the Republic of Cyprus N. 5035 Annex I(I) p. 216-218 of 16 April 2025	This law is referred to as the Verification and Collection of Taxes (Amendment) Law of 2025. amends the Assessment and Collection of Taxes 4 of 1978 Laws of 1978 to (No 5) of 2022.
5	Law 245(I)/2025 amending the Extraordinary Contribution for the Defence of the Republic Laws of 2002 to 2025, published in the Official Gazette of the Republic of Cyprus N. 5070 Annex I(I) of	This law is referred to as the Extraordinary Contribution for the Defence of the Republic (Amendment) (No 3) Law of 2025. It further amends the Extraordinary Contribution for the Defence of the Republic Laws of 2002 to (No 2)

	31 December 2025	2025.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) to introduce withholding tax on dividend payments to low tax jurisdictions …

Law 48(I)/2025, Extraordinary Contribution for the Defence of the Republic (Amendment) (No 2) Law of 2025, amending the Extraordinary Contribution for the Defence of the Republic Laws of 2002 to 2025 (hereinafter referred to as "Law 48(I)/2025") was published in the Official Gazette of the Republic of Cyprus N. 5035 Annex I (p. 209-2014)on 16 April 2025 (evidence no. 3). According to its Article 4, Law 48(I)/2025 entered into force with the publication in the Official Gazette of the Republic of Cyprus on 16 April 2025 (Article 4(1)) except for the provisions of Article 3(a) with reference to low tax jurisdiction, which entered into force on 1 January 2026 (Article 4(2)).

Law 245(I)/2025, Extraordinary Contribution for the Defence of the Republic (Amendment) (No 3) Law of 2025, further amending the Extraordinary Contribution for the Defence of the Republic Laws of 2002 to 2025 (hereinafter referred to as "Law 245(I)/2025"), was published in the Official Gazette of the Republic of Cyprus N. 5070 Annex I(I) on 31 December 2025 (evidence 5). According to Article 10 of Law 245(I)/2025 entered into force on 1 January 2026.

With the entry into force of Law 48(I)/2025 and Law 245(I)/2025, Cyprus addresses aggressive tax planning with the introduction of a withholding tax on outbound dividend payments if the recipient is a company in a low-tax jurisdiction. In accordance with Article 2 of Law 48(I)/2025, low-tax jurisdiction is defined as a non-EU jurisdiction where the statutory corporate income tax rate is lower than 50% of the applicable corporate tax rate in Cyprus. In accordance with Article 3(d) of Law 48(I)/2025, as amended by Law 245(I)/2025, a withholding tax at the rate of 5% shall apply on dividends received by companies that are not resident in Cyprus and which are resident or incorporated in a low-tax jurisdiction and are not resident in a jurisdiction with a non-low tax rate, in relation to their participation in a Cyprus-resident company. According to the same article, this applies where the company receiving the dividend participates directly or indirectly in the Cyprus resident company either through voting rights accounting for more than 50%, or through capital accounting for more than 50%, or if it is entitled to receive more than 50% of the profits.

Law 48(I)/2025, Article 3, also provides for an extended control test, so that the 50% participation threshold required for the application of the withholding tax on dividends payment applies to the aggregate direct or indirect participation held in the Cyprus company by an entity together with its affiliated entities and affiliated individuals, regardless of their tax residency. In case the 50% participation threshold is met, withholding tax will apply to distribution made to affiliated entities that is a tax resident in a low-tax jurisdiction or is incorporated in a low-tax jurisdiction.

Law 48(I)/2025, Article 3(d), as amended, also introduced an anti-abuse provision, which applies to cases of arrangements implemented with the purpose of obtaining a tax advantage which defeats the objective or purpose of the legislation tackling aggressive tax planning practices. In such cases, the provisions of the law shall apply without regard to the specific arrangements, meaning they are not considered by the tax authorities when applying the withholding tax. As such, the provisions minimise the risk of circumvention of withholding tax though indirect payments using artificially interposing companies.

… and applying non-deductibility on interest and royalty payments to low tax jurisdictions.

Law 47(I)/2025, Income Tax (Amendment) (No 2) Law of 2025, amending Income Tax Laws of 2002 to 2025 (hereinafter referred to as “Law 47(I)/2025”) was published in the Official Gazette of the Republic of Cyprus N. 5035 Annex I (p. 201-208) on 16 April 2025 (evidence no. 2). According to its Article 4, Law 47(I)/2025 entered into force with the publication in the Official Gazette of the Republic of Cyprus on 16 April 2025 (Article 4(1) except for the provisions of Article 3 and 7 with reference to low tax jurisdictions, which entered into force on 1 January 2026 (Article 4(2)).

With Law 47(I)/2025 Cyprus addresses aggressive tax planning by applying non-deductibility on interest and royalty payments to low -tax jurisdictions, made to related parties. In accordance with Article 2 of Law 47(I)/2025, low-tax jurisdiction is defined as a non-EU jurisdiction where the statutory corporate income tax rate is lower than 50% of the applicable corporate tax rate in Cyprus. In accordance with Article 3 of Law 47(I)/2025, the non-deductibility applies where there is a connection of at least 50% in capital, voting rights or entitlement to profits between the payer and the recipient. A specific control test applies, so that the 50% participation threshold required for the application of non- deductibility provision on royalty or interest payments will refer to the aggregate direct or indirect participation held in the Cyprus company by an entity together with its affiliated entities and affiliated individuals, regardless of their tax residency. In case the 50% participation threshold is met, non-deductibility will apply to interest and royalty payments made to affiliated entities that are tax resident in a low tax jurisdiction or that are incorporated in a low tax jurisdiction (evidence no. 2).

Law 47(I)/2025 (evidence no. 2), Article 3, also introduced an anti-abuse provision, requiring the tax authorities to disregard certain arrangements. This applies to cases of arrangements implemented with a purpose of obtaining a tax advantage which defeats the objective or purpose of the legislation tackling aggressive tax planning practices, as such the amendment minimises the risk of circumvention of withholding tax though indirect payments using artificially interposing companies

Furthermore, with Law 47(I)/2025 (evidence no. 2), Article 7, a specific provision is applied if a Treaty partner is included in the list of non-cooperative jurisdictions for more than three consecutive calendar years and the Treaty in force exempts the withholding tax on dividends and the non-deductibility of interest and royalties. In this case Cyprus will initiate the renegotiation of the relevant provisions of that Treaty.

Law 49(I)/2025, Verification and Collection of Taxes (Amendment) Law of 2025, amending the Laws on the Verification and Collection of Taxes of 1978 to (No 5) 2022 (hereinafter referred to as “Law 49(I)/2025”) was published in the Official Gazette of the Republic of Cyprus N. 5035 Annex I (p. 214-216) on 16 April 2025 (evidence no. 4). According to its Article 4, the Law 47(I)/2025 entered into force with the publication in the Official Gazette of the Republic of Cyprus on 16 April 2025 (Article 4(1)) except for the provisions of Article 3 with reference to low-tax jurisdictions, which entered into force on 1 January 2026 (Article 4(2)). Law 49(I)/2025 introduces penalties for taxpayers who fail to submit information or documents required by Laws 47(I)/2025 and 48(I)/2025 mentioned above (Article 3). The mandatory information disclosure allows to identify artificial arrangements and apply the withholding tax and non-deductibility penalties.

All of the above is also in line with the requirement of the description of the measure, which states that the **measure consists in the entry into force of legal act(s) to address aggressive tax planning.**

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Milestone: 215 Web portal on broadband and infrastructure mapping

Related Measure: C4.1.R1 Empower the National Regulatory Authority (OCECPR)

Qualitative Indicator: The web portal is accessible

Time: Q4 2024

1. Context:

This reform aims to facilitate broadband connectivity in Cyprus. This measure consists in enabling the Office of the Commissioner of Electronic Communications and Postal Regulation (OCECPR) to collect and publish geographical data on electronic communication networks.

Milestone 215 concerns the web portal on broadband and infrastructure mapping being accessible. It is the second and last milestone of this reform and follows the completion of milestone 214, which relates to the launch of the geographical survey and entry into force of secondary legislation.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	Three URLs	Three URLs confirming that the portal is accessible for three different categories of users (accessed on 13 January 2026): https://atlas.ee.cy/ (for end users) https://atlasorgs.ee.cy/en/sign-in (restricted access for electronic communication providers and competent authorities) https://ocecpr-atlasbo.ee.cy/en/sign-in (for OCECPR users - available only for internal use
3	Acceptance Certificate	Acceptance certificate issued under the provisions of the contract no. 'OCECPR tender implementation 04/2023' between the OCECPR and the contractor (NetU Consultants Ltd). The certificate was signed by the OCECPR Receiving Committee/Project Team on 12 March 2025, certifying that the contractor has fulfilled its obligations under the contract for the completion of the project, resulting in the web portal being accessible.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

The web portal on broadband and infrastructure mapping is accessible.

The completion acceptance certificate (evidence no. 2) was issued on 12 March 2025 by the Contracting Authority, the OCECPR. This certificate confirms the successful delivery of the web portal, the system's functionalities, and the official operational status of the platform. More specifically, the certificate specifies on page 8 that the following Contractor's obligations have been fulfilled: the supply, installation, configuration and maintenance of the necessary equipment and software (Section A); and the development, testing and operation of the system including geographical surveys and mapping based on legislations, creation of digital applications for the automated provision of services to the public, electronic communications providers and competent authorities and interconnection with other public systems and OCECPR systems (Section B). Furthermore, in line with the functional and technical requirements defined in the certificate's scope, the web portal was designed to serve different categories of users by providing differentiated access rights and functionalities.

The Commission services conducted an on-the-spot check on 13 January 2026 to verify the accessibility of the web portal, that is, of the three URLs provided as part of evidence no. 2. This check was completed successfully, confirming that the web portal on broadband and infrastructure mapping is accessible. In more detail, the Commission services verified the accessibility to the public portal for end users, who can obtain information on broadband coverage for fixed and mobile networks, attribute data (e.g., coverage type or speed), and locations of post offices. Furthermore, the Commission services verified the accessibility of the portal for authenticated access restricted to electronic communications providers and public authorities, who can access data on coverage and network infrastructures. Finally, the Commission services verified that OCECPR personnel have access to an internal administrative interface where they can manage users and entities, configure access rights, and define different system configurations.

Furthermore, in line with the description of the measure, **this measure consists in enabling the OCECPR to… publish geographical data on electronic communication networks**. The completion acceptance certificate (evidence no. 2) confirms the successful delivery of the web portal, the system's functionalities (including data on electronic communication networks), and the official operational status of the platform. The three URLs provided as part of evidence no. 2 and checked by Commission services through the on-the-spot check also confirm the publication of geographical data on electronic communication networks.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 221 Gigabit-ready internet connection take-up by at least 82 000 households

Related Measure: C4.1.I2 Upgrade internet connection to be "Gigabit-ready" and support connectivity take-up

Quantitative Indicator: Number

Baseline: 24300

Target: 82000

Time: Q2 2025

1. Context:

This investment aims to encourage the widespread take-up of Very High Connectivity Network (VHCN) in Cyprus. This measure consists in vouchers for higher capacity internet connections.

Target 221 concerns the upgrade of internet connection to be able to support provision of gigabit connectivity in at least 82 000 households. It is the second and last target of this investment and follows the completion of target 220, which relates to the expansion of gigabit-ready internet connection take-up by households.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the target (including all its constitutive elements, as set out in the description of the target and the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	Copy of the aid scheme guide – Connectivity grant scheme 2nd call	This guide outlines all terms and conditions under which beneficiaries and operators can participate in the connectivity grant scheme, including templates and procedures for applying to the scheme and reporting relevant information to the implementing body. The guide was issued by the Department of Electronic Communications in October 2023.
3	Declaration of the Director of the Department of Electronic Communications (head of the Implementing Body)	This declaration confirms that all conditions for issuing the vouchers have been complied with, and vouchers have been issued for the listed final recipients. The declaration is accompanied by an attached list of final recipients supported (evidence no. 4). The declaration was signed by

		the Director of the Department of Electronic Communications on 05 December 2025.
4	Complete list of final recipients supported attached to the declaration by the Director of the Department of Electronic Communications	The table includes a list of the 91025 households to whom a voucher was granted. The table includes the following information: (i) voucher unique identifier, (ii) telecom operator name, (iii) operator's identifier, (v) programme name, (vi) beneficiary's address, postal code and apartment number, (vii) download speed, and (viii) upload speed, and (ix) voucher's value.
5	On the basis of the sample of 60 vouchers selected, a copy of 60 signed E2/E3 forms (confirming the relevant CID requirements as regards the existence/non-existence of Gigabit-ready connectivity in households).	For each sampled voucher, E2 and E3 forms are provided. The E2 form is a solemn declaration by a natural person (beneficiary) regarding the pre-existing connection and infrastructure in the facilities where he/she resides. The E3 form is a solemn declaration by the beneficiary regarding the current connection and infrastructure following the scheme. Both forms include a certificate signed by the installer, confirming the data provided by the beneficiary.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the target.

Internet connection has been upgraded to be able to support provision of gigabit connectivity in at least 82 000 households.

The Department of Electronic Communications (DEC) of the Deputy Ministry of Research, Innovation and Digital Policy announced the first call for the participation to the broadband connectivity voucher scheme in February 2023, while the second call was opened in October 2023 (evidence no. 2). The aid scheme guide outlines all terms and conditions under which beneficiaries and operators can participate in the connectivity grant scheme, including templates and procedures for applying to the scheme and reporting relevant information to the implementing body (evidence no. 2). The guide clarifies that the voucher scheme is exclusively addressed to natural persons, concerns single tenant units and/or apartments in multi-dwelling buildings with a connection that does not support broadband services or has a download speed of less than 100 Mbps. The value of the voucher is fixed at EUR 120 and covers less than 50% of the total estimated cost of installation and the first 12 monthly subscriptions. Beneficiaries of vouchers are free to choose a service provider and the technology.

Cypriot authorities submitted a table listing the 91 025 households that have been granted a voucher under the scheme and upgraded their internet connectivity (evidence no. 4), thus exceeding the target of 82 000 households contained in the CID Annex. Furthermore, authorities submitted a declaration signed by the Director of the DEC on 05 December 2025 confirming that all conditions for issuing the vouchers have been compiled with, and vouchers have been issued for the listed final recipients (evidence no. 3). The declaration is accompanied by a complete list of final recipients supported, which includes information on voucher unique identifier, telecommunication operator name, telecommunication operator's unique identifier, operator's programme name, beneficiary's address, download speed, and upload speed (evidence no. 4).

Based on the list of 91 025 final recipients shared, Commission services drew a random sample of 60 vouchers. For each of the sampled vouchers, Cypriot authorities provided evidence that internet connection has been upgraded to be able to support provision of gigabit connectivity through E2 and E3 forms, duly signed and dated, which were treated as documentary evidence. The E2 form is a solemn declaration by a natural person (beneficiary) regarding the pre-existing connection and infrastructure in the facilities where they reside. The E3 form is a solemn declaration by the beneficiary regarding the current upgraded connection and infrastructure, following the operator's intervention. Both forms include a certificate signed by the installer, confirming the validity of the data provided by the beneficiary.

The evidence provided for a sample of 60 units (e.g., household) confirmed that the requirement of target 221 that internet connection has been upgraded to be able to support provision of gigabit connectivity in at least 82 000 households has been met. In more details, each E2 and E3 form of the sampled units were checked against the following two requirements:

- The voucher concerns single tenant units and/or apartments in multi-dwelling buildings with a connection that did not support Gigabit-ready broadband services and had a download speed less than 100 Mbps prior to the intervention. This information was checked and confirmed by the private installer or telecoms operator with a certificate accompanying each E2 form, duly signed and dated.

- The household connection has been upgraded to Gigabit-ready and has a download speed of 200 Mbps or more. This information was checked and confirmed by the private installer or telecoms operator with a certificate accompanying each E3 form, duly signed and dated.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 227 Two data centres with hosting services

Related Measure: C4.2.R2 New cloud policy with regard to government IT systems and services and infrastructure set-up

Quantitative Indicator: Number

Baseline: 0

Target: 2

Time: Q4 2024

1. Context:

This reform aims to elaborate the cloud policy of the government. This measure consists in two data centres providing hosting services to government IT systems and in the adoption of a national cloud policy.

Target 227 concerns the establishment of two data centres offering hosting services to government IT systems. This target is the first step in the implementation of the reform and will be followed by Milestone 228, which relates to the adoption of a national cloud policy by the Council of Ministers.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	Acceptance certificate (data centre no. 1)	Acceptance certificate issued under the provision of the contract C.2024/28, in accordance with the provisions in Circular ΓΛ/ΑΑΣΣ (Treasury of the Republic/Public Procurement Authority) 6 of the General Accounting Office and of Regulations RAA 138/2016. The certificate was signed by the Reception Committee of the Department of Information Technology Services on 06 October 2025 certifying that the contractor has fulfilled its obligations under the contract for the completion of the project, resulting in the first data centre being operational.
3	Provisional acceptance certificate (data centre no. 2)	Provisional acceptance certificate issued under the provision of the contract C.2024/28, in accordance with the provisions in Circular ΓΛ/ΑΑΣΣ (Treasury of the Republic/Public Procurement Authority) 6 of the General Accounting Office, and of Regulations RAA 138/2016. The certificate was signed by the Reception Committee of the Department of Information Technology Services on 24 November 2025 certifying that the second data centre is

		operational.
4	File for the submission of technical data of Government IT systems and instructions for the data transferring to the data centres	Excel file to be filled in by each ministry and/or department, collecting technical data for the relocation of government data to the data centres. The file also includes instructions for the transferring.
5	Email confirmation of the relocation of General Accounting Office data	Email sent on 20 January 2026 by the Department of Treasury to the Department of IT Services confirming the relocation of data for the e-procurement system and the Integrated Administrative and Financial Information System (FIMAS) of the Department of Treasury to data centre no. 1. The email also confirms that the e-procurement system is also hosted in data centre no. 2 for disaster recovery purposes.
6	Email confirmation of the relocation of Office of State Aid Control Commissioner data	Email sent on 26 November 2025 by the Office of State Aid Control Commissioner to the Department of IT Services confirming the relocation of data of the Office to data centre no. 1.
7	Email correspondence confirming the relocation of the Ministry of Interior and the Deputy Ministry of Migration and International Protection data	Email correspondence from 16 and 17 October 2025 confirming the interruption in the provision of IT services to selected ministries due to the relocation of their IT systems to data centre no. 1. The ministries and services involved are: the Ministry of Interior, the Deputy Ministry of Migration and International Protection, the Department for the Rehabilitation and Rehabilitation of Displaced Persons, the Turkish Cypriot Property Management Service.
8	Email confirmation of the relocation of Road Transport Department data	Email sent on 22 January 2026 by the Road Transport Department to the Department of IT Services confirming the relocation of the New Integrated Information System of the Road Transport Department to data centre no. 1, which took place on 31 July 2025. The email also confirms the migration of the system's Disaster Recovery to the data centre no. 2, which took place on 7 November 2025.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the target.

Two data centres with hosting services for government IT systems.

The acceptance certificate (evidence no. 2) issued on 06 October 2025 confirms that the data centre no. 1 was completed and provides hosting services to government IT systems. The Acceptance Committee found that all deliverables were in conformity with the subject matter and terms of the contract, confirming that the equipment met the technical specifications and functional requirements. The acceptance certificate (evidence no. 2) certifies the establishment of the data centre, the rental of relevant equipment and the hosting of public services for government IT systems. The deliverables (including the type and number of equipment) are included in Annex A, in table B of the acceptance certificate. The certificate states that the data centre is operational to provide hosting services to government IT systems. Following a gradual relocation of services, the data centre will be able to host 20 government IT systems.

The provisional acceptance certificate (evidence no. 3) issued on 24 November 2025 confirms that the data centre no. 2 is operational to provide hosting services to government IT systems. The Acceptance Committee decided for the provisional acceptance of the deliverables since the data centre's small suite is not ready yet. The small suite is a separate area within the data centre allocated for engineered systems, pre-installed in customed racks, contrary to the non-engineered systems which are hosted in standard-size racks in the larger main suite of the data centre. Currently, the small suite is not furnished with racks yet and the engineered systems are temporarily accommodated in the free space in the main suite. The pending construction works are estimated to be completed by mid-July 2026. All other deliverables under the contract have been completed, including the physical hosting services necessary for the relocation of government IT systems, such as the premises and network equipment. Therefore, the pending works in the small suite do not impact the functionality of data centre no. 2, which is hosting services for government IT systems.

The Commission services conducted an on-the-spot check on 16 January 2026 to verify that the two data centres host services for government IT systems. Specifically, the Commission services verified the live data traffic from several government IT systems to both data centre no. 1 and no. 2. Furthermore, the Commission services verified that a list of departments and ministries' systems have been relocated to both data centres and are currently being provided hosting services. This check was completed successfully, demonstrating that the two data centres are providing hosting services to government IT systems.

Further to the on-the-spot check, Cypriot authorities shared a file sent by Department of IT Services (Deputy Ministry of Research, Innovation and Digital Policy) to Government departments to collect technical data needed for data migration (evidence no. 4). Additional evidence shows that various ministries and departments confirmed the relocation of their systems to the two data centres, thereby demonstrating that the two data centres are providing hosting services for government IT systems. The Department of Treasury confirmed the relocation of data for the e-procurement system and the Integrated Administrative and Financial Information System (FIMAS) to data centre no. 1, as well as the relocation of the e-procurement system to data centre no. 2 for disaster recovery purposes (evidence 5). The Office of State Aid Control Commissioner confirmed their data transfer to data centre no. 1 (evidence 6). The Road Transport Department confirmed the relocation of their New Integrated Information System to data centre no. 1 and the migration of the system's disaster recovery to data centre no. 2 (evidence no. 8). Finally, evidence no. 7 shows email correspondence between the Department of IT Services and various ministries and departments, with date 16 and 17 October 2025, confirming the interruption in the provision of IT services due to the relocation of these systems to data centre no. 1. Overall, the evidence shows that both data centres are offering hosting services to several Government IT systems.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 239a Measures included in the National Action Plan

Related Measure: C5.1.R1 Addressing skills mismatch between education and labour market (Secondary and Higher Education)

Qualitative Indicator: Publication of report and approval of the curricula and programmes by competent authorities

Time: Q4 2024

1. Context:

The objective of this reform is to address the skills mismatch between the labour market and the secondary and higher education system. This measure consists in actions included in the National Action Plan.

The milestone consists in the following:

(a) the preliminary results of a “Graduate Tracking of Cyprus Higher Education" survey and a published report on the survey

(b) 40 educational curricula in secondary schools are amended to support the following skills that may include but it is not limited to soft, hard, entrepreneurial skills

(c) two new programmes of study in secondary general, and vocational education and training.

Milestone 239a is the first step of the implementation of the reform. It will be followed by target 239b, which consists of providing an in-job shadowing experience to at least 2 250 secondary general education pupils, and target 239c, which concerns the supply of equipment to 170 laboratories in Secondary Education.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	National Action Plan of the Ministry of Education, Sport “Tackling skills mismatches between education (secondary and tertiary) and the labour market”, published in the Official Gazette N.4923 on 29 August 2025.	Copy of the proposal and decision of adoption by the Council of Ministers for a National Action Plan of the Ministry of Education, Sport and Youth to address skills mismatches between education (secondary and tertiary) and the labour market in the intervention “Tackling skills mismatches between education (secondary and tertiary) and the labour market”, and Decision of adoption by the Ministry of Education, Sports and Youth, which includes the three actions of this milestone.
3	Call for tenders for the Development of a	The call includes the instructions to

	National Graduate Tracking Mechanism and Design and Implementation of an Employers' Skills Survey published by the Ministry of Education in February 2022.	economic operators as well as the technical specifications for the design and implementation of the national graduate tracking mechanism and a survey which includes the obligation of the contractor to submit reports.
4	Contract between the Ministry of Education, Sports and Youth with the contractor following a tender procedure for the award of the contract for the Development of a National Graduate Tracking Mechanism and Design and Implementation of an Employers' Skills Survey signed on 22 November 2022.	The agreement includes the obligations as set out in the call, i.e. the development by the contractor of a National Graduate Tracking Mechanism and Design and Implementation of an Employers' Skills Survey, one for graduates and one for employers.
5	Preliminary results of the first cycle of Cyprus's National Graduate Tracking Survey published on the project's website in September 2023. The link to the report: [Report - Preliminary results of the 2022 Cyprus' NGTS.pdf]	This is one of the deliverables under the contract for the implementation of an Employer's Skill Survey (evidence 4). The report provides an overview of preliminary findings in relation to graduates' experiences from studies in Higher Education, as well as from their transition and participation in the labour market.
6	Call for tenders for the procurement of services for the upgrading of the Curriculum of the Directorate of General Secondary Education published by the Ministry of Education in December 2024.	The call covers the upgrading of the curriculum in the following subject matter groups of Classical and Humanitarian Studies, Foreign Languages and European Studies, Science – Life Sciences – Informatics – Technology, Economics and Commerce and Services, Fine Arts and Sports, of the Directorate of General Secondary Education
7	Contract for the reform of 40 educational curricula and tender documents between the Ministry of Education and the contractor in July 2025.	The contract signed concerns the curricula for Biology, Geography, Mathematics, Computer Science, Design and Technology, Physics and Chemistry which fall under the category of Natural Sciences - Life Sciences - Computer Science and Technology courses.
8	The 40 amended educational curricula delivered on 2 December 2025	This covers 5 curricula in Chemistry, 6 curricula in Biology, 9 curricula in Mathematics, 6 curricula in Physics, 2 curricula in Geography, 6 curricula in Design and Technology, 6 curricula in Computer Science. The deliverables present the revisions introduced to the existing curriculum and identify the hard, soft, and entrepreneurial skills fostered through each

		curriculum amendment.
9	Acceptance certificates for Chemistry, Biology, Mathematics, Physics, Geography, Design and Technology, Computer Science signed by the Ministry of Education, Sports and Youth on10 December 2025.	Following the general conditions for service contracts and the terms of reference-technical requirements of the contract (evidence 7), each subject deliverable has been reviewed and approved by a Monitoring and Acceptance Committee of the Ministry of Education consisting of the Secondary Education Inspectors and Advisors of the related subjects and certificates of acceptance were issued. This covers 5 curricula in Chemistry, 6 curricula in Biology, 9 curricula in Mathematics, 6 curricula in Physics, 2 curricula in Geography, 6 curricula in Design and Technology, 6 curricula in Computer Science.
10	Proposal for the establishment of a new technical gymnasium submitted for approval submitted to the Council of Ministers by the Ministry of Education, Sports and Youth on 7 February 2025.	In the proposal, the Ministry of Education, Sports and Youth recommends proceeding with the costed design of the Technical Gymnasium institution, which will be implemented for the first time on a pilot basis during the 2025–2026 school year.
11	Publication in the Official Gazette of the Council of Ministers' approval of the proposal for the establishment of a new technical gymnasium, decision N. 177/2025 on 19 December 2025.	Copy of the publication in the Official Gazette of the Council of Ministers' approval of the proposal for the establishment of a new technical gymnasium.
12	Action plan on addressing the skills mismatch between education and labour market, submitted to the Council of Ministers for approval by the Ministry of Education, Sports and Youth on 16 October 2024.	The Ministry of Education, Sports and Youth has drafted an action plan to address skills mismatches which includes the 3 actions of this milestone.
13	Call for tenders for the procurement of services required for developing the Direction 5B programme, issued by the Ministry of Education, Sports and Youth in October 2024.	Copy of the tender document detailing the terms and scope of the services required for developing the Direction 5B programme: Applied learning in Trade & Services of Secondary General Education.
14	Contract for the development of a new curriculum of the 'Direction 5B: Applied Learning in Trade and Services', between the Ministry of Education, Sports and Youth and the contractor signed on 20 February 2026.	Signed contract between the Ministry of Education, Sport and Youth and Frederick University (the contractor) detailing the procurement of services for the development of a new curriculum of the Directorate for Secondary General Education (DMI) 'Direction 5b: Applied Learning in Trade and Services'

15	Deliverables with the development of the new curriculum of the 'Direction 5B: Applied Learning in Trade and Services', between the Ministry of Education, Sports and Youth and the contractor submitted to the Ministry of Education on 31 March 2026	The deliverables included the development of curricula and educational material for new six subjects (12 curricula: 6 for 11th grade and 6 for 12th grade
16	Acceptance certificates for the Direction 5B programme: Applied learning in Trade & Services of Secondary General Education, issued by the Ministry of Education, Sports and Youth signed on 3 and 6 April 2026.	Certificates of acceptance signed by the Monitoring and Acceptance Committee of the Ministry of Education, Sports and Youth demonstrating that the contractor successfully delivered all the required materials (curricula, targeted actions and trainings) specified in the tender and that the Ministry formally approved accepted them.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the milestone.

This measure consists in actions included in the National Action Plan

On 16 October 2024, the Ministry of Education, Sport and Youth (MOESY) submitted to the Council of Ministers a proposal for a National Action Plan to address the skills mismatch between education (secondary and higher) and the labour market (evidence 2, p.3-5). The Action Plan includes the three actions of this milestone, i.e. the development of "Graduate Tracking of Cyprus Higher Education" survey and a published report on the survey, the amendment of the 40 educational curricula in secondary schools, and the development of two new programmes of study in secondary general, and vocational education and training. It was formally approved by the Council of Ministers via Decision No. 97.077, dated 24 October 2024, and entered into force with its publication in the Official Gazette on 29 August 2025 (evidence 2, p.19).

The milestone consists in the following:

(a) the preliminary results of a "Graduate Tracking of Cyprus Higher Education" survey and a published report on the survey

In February 2022, the Department of Higher Education, European Funds Management Unit of the Ministry of Education, Sports and Youth published a call for tenders for the Development of a National Graduate Tracking Mechanism and Design and Implementation of an Employers' Skills Survey (evidence 3). Following the tender procedure, on 22 November 2022, MOESY signed an agreement with a contractor for the Development of a National Graduate Tracking Mechanism and Design and Implementation of an Employers' Skills Survey (evidence 4). As it is mandated by the contract (evidence 4), in September 2023, the contractor published a report which provides of preliminary results of the first cycle of Cyprus's National Graduate Tracking Survey. In particular, the report provides an overview of preliminary findings in relation to graduates' experiences from studies in Higher Education, as well as from their transition and participation in the labour market (evidence 4). The Commission services accessed the link provided by the authorities on 23 June 2026 to verify the publication of the report. This check was completed successfully, confirming that the report was published.

(b) 40 educational curricula in secondary schools are amended to support the following skills that may include but it is not limited to soft, hard, entrepreneurial skills

The Ministry of Education published a tender announcement for the reform of secondary general education curricula on 13 December 2024 (evidence 6). The aim of the reform is to enrich each curriculum in the above-mentioned subjects, to promote soft, hard, and entrepreneurial skills (evidence 6, p. 64-65, evidence 7, p. 1, evidence 8).

The contract between the Ministry of Education and the successful bidder was signed on 3 July 2025 (evidence 7, p. 1). The amendment covers 20% of the course curriculum, which was based on the total number of teaching hours allocated to the subject at each grade level (evidence 8). In total, 40 curricula have been amended (evidence 6, p. 69, evidence 7, p.1). For each action added to the amended curricula, there is an explicit mapping to the skill it develops, including soft, hard, and entrepreneurial skills. Following the general conditions for service contracts and the terms of reference-technical requirements of the contract (evidence 7, p. 2), each subject deliverable (Chemistry, Biology, Mathematics, Physics, Geography, Design and Technology, Computer Science) has been reviewed and approved by a Monitoring and Acceptance Committee of the Ministry of Education consisting of the Secondary Education Inspectors and Advisors of the related subjects and certificates of acceptance signed by the Acceptance Committees for the amended educational curricula were issued on 10 December 2025 (evidence 9).

(c) two new programmes of study in secondary general, and vocational education and training.

- **Technical Gymnasium in Secondary Technical and Vocational Education**

The Ministry of Education submitted a proposal to the Council of Ministers for the creation of a new programme of study in Secondary Technical and Vocational Education, namely the Technical Gymnasium (evidence 9). As is described in the proposal, the objective of this new programme is to enrich students' learning experiences through practical, creative, and skills-based activities. Through creative workshops and access to modern equipment, students have the opportunity to design, construct, experiment, and develop and gain experience and skills that support their personal and academic growth, regardless of their future academic or professional choices The Council of Ministers approved the proposal on 12 February 2025 and has entered into force with its publication in the official Gazette on 19 December 2025 (evidence 11).

- **Applied learning in Trade & Services Secondary General Education**

The Department of Secondary General Education published a tender announcement for the development of the new programme of study for Secondary General Education in October 2025 (evidence 13). The new programme "Applied Learning in Trade and Services" aims to serve the needs of Secondary General Education for a better connection of secondary education with the labour market. Following the tender procedure, the Ministry of Education signed an agreement with a contractor for the development of the new programme for Applied learning in Trade & Services Secondary General Education on 20 February 2026 (evidence 14).

On 31 March 2026 the contractor delivered the components of the programme, which were formally reviewed and approved by the Ministry's defined Monitoring and Acceptance Committee on 3 April

2026 (evidence 16). As outlined in the technical specifications of the tender document (evidence 13pp.3-7), the accepted deliverables included:

a) the development of curricula and educational material for six new subjects (12 curricula: 6 for 11th grade and 6 for 12th grade,

b) the design of targeted actions for the students of 11th and 12th grade that will connect education with the needs of the labour market in the specific new subjects and which will have a duration of 2 weeks (38 periods) that is 1 week during the 1st semester and 1 week during the 2nd semester and

c) the training of teachers who will teach the new subjects and actions.

Each deliverable (evidence 15) has been reviewed and approved on 3 and 6 April 2026 by the defined Monitoring and Acceptance Committee of the Ministry, consisting of the Secondary Education Inspectors and Advisors of the related subjects (evidence 16).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 241 Council of Ministers Decision for a new School Evaluation system and entry into force of the legal act(s) for the Formative Evaluation of Teachers
Related Measure: C5.1.R2 A new school evaluation system and formative evaluation of teachers

Qualitative Indicator: Entry into force of the legal act(s)

Time: Q2 2025

1. Context:

The objective of this reform is to enhance the quality of education and consequently students' educational outcomes. This measure consists in a school evaluation system and formative evaluation of teachers.

Council of Ministers Decision for a new School Evaluation system and entry into force of the legal act(s) concerning the formative evaluation of teachers and the establishment of Committee(s).

Milestone 241 is the only milestone of the implementation of the reform, related to a school evaluation system and formative evaluation of teachers.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Council of Ministers Decision (No. 95.224) on the adoption of a new School Evaluation system	Copy of the publication in the Official Gazette of the Republic of Cyprus of the Council of Ministers Decision No.95.224 on the adoption of a Plan for a new School Evaluation system, dated 6 September 2023 (p.168).
3	Circular issued by the Ministry of Education, Sport and Youth for the implementation of a Plan for a new School Evaluation system	Circular issued by the Ministry of Education, Sport and Youth to the Heads of educational institutions for the implementation of the new School Evaluation System on 29 August 2024.
4	Proposal (No. 996/2023) for the adoption of a Plan for a new School Evaluation System	Proposal No. 996/2023 for the adoption of a Plan for a new School Evaluation System issued by the Ministry of Education, Sports and Youth (ΥΠΑΝ) of 6 September 2023.

5	The Assessment of Educational and Educational Work in Primary and Secondary Education (Amendment) Regulations of 2026 (R.A.A. 187/2026), entry into force on 17 Aril 2026	Copy of the publication in the Official Gazette of the Republic of Cyprus no.6016 of The Assessment of Educational and Educational Work in Primary and Secondary Education (Amendment) Regulations of 2026 (R.A.A. 187/2026) on 17 Aril 2026.
6	The 2025 Regulations on the Evaluation of Teachers and Educational Work in Primary and Secondary Education (R.A.A. 426/2025), entry into force 31 December 2025	Copy of the publication in the Official Gazette of the Republic of Cyprus no.5989 of the Regulations of the new Teacher and School Evaluation System (R.A.A. 426/2025) on 31 December 2025.
7	Minutes of meetings of the Monitoring Committee for the Evaluation System	Minutes of the meetings of the Monitoring Committee for the Evaluation System held between January and March 2026.
8	The Public Education Service (Amendment) (No 3) Law of 2025 (L. 246(I)/2025), entry into force 31 December 2025	Copy of the publication in the Official Gazette of the Republic of Cyprus no.5070 of The Public Education Service (Amendment) (No 3) Law of 2025 (L. 246(I)/2025) (pp. 1318 –1319) on 31 December 2025.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Council of Ministers Decision for a new School Evaluation system [...]

Proposal No. 996/2023 for the adoption of a Plan for a new School Evaluation system (evidence 4) was adopted by the Council of Ministers with its Decision No. 95.224 on 6 September 2023 (evidence 2) and implemented as of school year 2024-2025 through a Circular issued by the Ministry of Education, Sport and Youth (MOESY) on 29 August 2024 (evidence 3). Schools at all levels were invited to establish a Self-Assessment and Development Committee; setting a key priority based on a prior needs' diagnosis; and drawing up a flexible, single action plan for improving the school unit by 30 September 2024. Furthermore, each school's overall design was asked to incorporate specific plans for Teacher Professional Learning, Education for Environment and Sustainable Development, and the prevention of Intra-School Violence (evidence 3, p.1-2).

[...] and entry into force of the legal act(s) concerning the formative evaluation of teachers and the establishment of Committee(s).

The Assessment of Teachers and Educational Work in Primary and Secondary Education (Amendment) Regulations of 2026 (R.A.A. 187/2026) were published in the Official Gazette of the Republic of Cyprus no.6016 on 17 April 2026 and entered into force upon publication, in accordance with Article 52 of the National Constitution (evidence 5). The Act establishes the specific evaluation criteria for the implementation of the formative evaluation of teachers depending on the position they are serving (evidence 5, Article 2) across areas of professional knowledge, pedagogical competence; administration and communication; responsibility and behaviour (evidence 5, Annex A-D).

The 2025 Regulations on the Evaluation of Teachers and Educational Work in Primary and Secondary Education (R.A.A. 426/2025), were published in the Official Gazette of the Republic of Cyprus no.5989, on 31 December 2025 (evidence 6).

- Articles 9 to 10 regarding the formative evaluation of teachers enter into force from the school year 2026-2027, in accordance with Article 24 of the Regulations. According to Article 10.1, ''the process of formative evaluation of a Senior Teacher, Assistant Principal, Assistant Principal A', School Unit Principal, Inspector and First Education Officer aims to support, guide and develop them, so that their knowledge is updated and broadened, and their administrative, leadership and pedagogical capacity is strengthened to the maximum possible extent''.

- Article 22 regarding the setup of an Evaluation System Monitoring Committee entered into force on 31 December 2025, upon publication, in accordance with Article 24 of the Regulations. As outlined in Article 22.1, the committee's purpose is ''to ensure the achievement of the intended objectives of the educational and educational work evaluation system, to investigate the degree of application of the principles on the basis of which the educational and educational work evaluation system was designed, the continuous control of the effectiveness of the procedures and tools, the data and the roles of the stakeholders involved in each stage of the educational and educational work evaluation system, as well as its practical application''. Since 15 January 2026, the Committee has met regularly. Minutes of the meetings held between January and March 2025 showcase its role contributing to drafting the specific criteria for the effective evaluation of teachers (evidence 7).

Lastly, the revised Educational Service Law (L. 246(I)/2025), which provides the statutory basis for the reform, was published in the in the Official Gazette of the Republic of Cyprus no.5989 on 31 December 2025 and entered into force on the of publication in accordance with Article 52 of the national Constitution (evidence 8, Article 5).

The Council Implementing Decision required the ''entry into force of the legal act(s) concerning the formative evaluation of teachers'' While Cyprus has adopted the necessary legislation (evidence 5 and evidence 6), the specific provisions for the roll out of formative evaluation of teachers of R.A.A. 426/2025 (evidence 6, Articles 9 and 10) only take legal effect in the school year 2026-2027. In accordance with national legislation this is on 1 September 2026. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the adoption of this law and the actual application of the provisions is considered both limited and proportional, notably because aligning the entry into force of the formative evaluation of teachers with 1 September is a practical necessity under national legislation to coincide with the start of the academic school year. Moreover, since preparatory work for its implementation already started, as evidenced, by the adoption of the evaluation criteria (evidence 5) and the establishment of the monitoring committee (evidence 6, Article 22; evidence 7), and no further legal acts are provided for its implementation, its effective entry into force is sufficiently guaranteed within the RRF lifetime. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactory fulfilled

Number and name of the Target: T 258 Platform and systems accessible

Related Measure: CY-C[C5.2]-I[I1] Supporting the Department of Labour and Public Employment Services and reinforcing support for young people

Quantitative Indicator: Number

Time: Q4 2024

1. Context:

This investment aims at enhancing the support for unemployed persons through the digitalisation of the Department of Labour and Public Employment Services, namely through the deployment of a platform and systems and a grant scheme.

Target 258 concerns, firstly, a platform providing access to subsidised hiring schemes of the Department of Labour, which ensures that both employers and the Department's personnel can easily manage applications and claims for payments related to hiring schemes of the Department. Secondly, the implementation of a Performance Management System for the Public Employment Services. Thirdly, an early warning and tracking system for young people aged 15–29 who are not in education, employment, or training (NEETs) for the Public Employment Services.

Target 258 is the first step in the implementation of the investment and will be followed by target 259, related to grants disbursed to employers for hiring at least 450 young people not in employment, education, or training (NEETs), for at least 6-month period.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Agreement for consulting services between the Republic of Cyprus via the Department of Labour and the Austrian Agency of Economic Cooperation and Development (AED) signed on 12 January 2023	The agreement is for the development of the Subsidy Management System for the Department of Labour.
3	Completion acceptance certificate of the delivery of Subsidy Management System issued by the Department of Labour on 18 December 2024	Delivery of the Subsidy Schemes Management System by Austrian Agency of Economic Cooperation and Development (AED) as a project included in the agreement between AED and the Cyprus Department of Labour signed on 12 January 2023.
4	Additional agreement for consulting services between the Republic of Cyprus via the Department of Labour and the Austrian Agency of Economic Cooperation and Development (AED) signed on 20 June 2025	The agreement focused on ensuring Digital Service Factory compliance and introducing new features to enhance Subsidy Management system functionality and automation
6	Completion acceptance certificate of the delivery of the additional contract (evidence 4)	The Completion acceptance certificate certifies that the completion of the

	signed on 09 February 2026	additional features and the compliance of the Subsidy Management System with the Digital Service Factory protocol
7	Agreement on the request for consulting services to the Department of Labour between the Republic of Cyprus via the Department of Labour and the Austrian Agency of Economic Cooperation and Development (AED) on 12 January 2023	The agreement was about the delivery of the project: Public Employment Service (PES)- Performance Management System
8	Acceptance certificate of the delivery of project Public Employment Service (PES)- Performance Management System issued by the Department of labour on 11 December 2024	Delivery of the project Public Employment Service (PES)- Performance Management System included as a project in the agreement between AED and the Cyprus Department of Labour
9	Completion acceptance certificate of the Early Warning System for NEETs signed by the Department of Labour on 17 March 2025	The project was implemented with resources of the Department of Information and Technologies of the Deputy Ministry of Research, Innovation and Digital Policy.

3. Analysis:

The justification and substantiating evidence provided by the Cypriot authorities cover all constitutive elements of the target.

Platform and systems accessible for:

(1) hiring schemes of the Department of Labour,

The agreement for the Subsidy Schemes Management System project of the Department of Labour was signed on 12 January 2023 between the Republic of Cyprus via the Department of Labour and the Agency of Economic Cooperation and Development of Austria (AED) (evidence 2). The Platform included four schemes for hiring unemployed women, unemployed persons above 50 years old and young people between 15-29. After the completion of the platform, the Completion Acceptance Certificate for the platform for digitalising the hiring schemes of the Department of Labour was issued on 18 December 2024 (evidence 3), per the provisions of the agreement.

During the development phase of the platform, the Digital Service Factory (DSF: a multidisciplinary Government team dedicated to the development of user-centred digital government services for Cyprus) requested that the platform must follow the DSF Standards for the external users. As this was not part of the initial scope of the platform, the Department of Labour had to sign an additional agreement with the Austrian Agency of Economic Cooperation and Development to cover this request along with other new requirements enhancing the platform's functionality that came to light during the implementation phase (evidence 4).

The platform was positively assessed by the Deputy Ministry of Research, Innovation and Digital Strategy for its compliance with the Digital Services Factory (DSF) protocol, on 05/02/2026 (evidence 5). A Completion Acceptance Certificate for the Platform-Additional Agreement was signed on 09/02/2026 (evidence 6).

The platform is accessible for hiring Schemes of the Department of Labour through the following functionalities (evidence 3, p.2):

1. Enables the electronic submission of applications for a hiring scheme by interested bodies.
2. Establishes an evaluation process to assess all application requirements electronically.
3. Enables the submission of electronic payment claims by the beneficiaries and establishes an automated evaluation process to assess all payment claims electronically for the calculation of subsidies due under a hiring scheme.
4. Enables the submission of electronic appeals and establishes an electronically evaluation process to assess them.

(2) Performance Management System for the Public Employment Services and

The agreement for the development of the Performance Management System (PMS) was signed on 12 January 2023 (evidence 7) between the Republic of Cyprus via the Department of Labour and the Austrian Agency of Economic Cooperation and Development (AED). PMS was completed in December 2024 and went live in early 2025. The completion acceptance certificate was issued on 11 December 2024 (evidence 8) per the provisions of the agreement.

The Public Employment Service (PES) project team along with the AED consultants defined a list of Key Performance Indicators (KPIs) that were grouped in the following four categories: provision of core services for jobseekers, provision of core services for employers, deliver effectively and efficiently all mandated services, and be an attractive organization.

For each KPI, a definition has been established specifying its scope and methodology. Data are available for each KPI monthly, as well as in aggregated annual form. The KPI Dashboard aims to provide key users and management with clear, real-time visibility into the KPIs, enabling data-driven decision-making, continuous performance monitoring, and timely identification of areas for improvement.

3) an early warning and tracking system for young people (aged 15-29) not in education, employment or training (NEETs) for the Public Employment Services

A new functionality was added to the Public Employment Service Candidate Placement System (CPS) to help prevent young NEETs from remaining unemployed long-term. It was developed internally by the Department of Information and Technologies of the Deputy Ministry of Research, Innovation and Digital Policy. The completion acceptance certificate was issued on 17 March 2025 (evidence 9) per the provisions of the agreement.

Two main CPS enhancements were introduced:

a. **Automatic early referral mechanism**

Newly registered unemployed youth aged 15–29 NEETs are automatically referred to personalised counselling 29 days after registration. The referral appears in the counsellor’s assignment basket, marked as automated, and the counsellor has one month to arrange an appointment. This is an early warning and tracking system designed to facilitate the timely identification and activation of young people.

b. **Upgraded Individual Action Plan (IAP) tool**

The IAP fields and assessment process were improved to help counsellors design timely and targeted Action Plans. New parameterised fields identify employment barriers and outline clearer steps. Redundant fields were removed, completion was streamlined, and new reporting tools were added. This is a tracking system designed to monitor jobseekers' progress, identify barriers to employment, and design targeted activation measures.

The Commission services conducted an on-the-spot check on 4 March 2025 to verify the accessibility of: (1) the platform and system for the hiring schemes of the Department of Labour; (2) the Performance Management System for the Public Employment Services (PES); and (3) the early warning and tracking system for young people (aged 15–29) not in education, employment, or training (NEETs) within the Public Employment Services. The check was completed successfully, confirming that systems for the subsidy schemes platform of the Department of Labour, the Performance Management System for the Public Employment Services, and the early warning and tracking system for NEETs are accessible.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 261 Adoption of a national strategy on early childhood education and care (ECEC) and action plan

Related Measure: C5.2.I2 Establishment of Multifunctional Centres and Childcare Centres

Qualitative Indicator: Adoption of national strategy on ECEC and an action plan

Time: Q4 2024

1. Context:

The objective of this investment is to increase the labour market participation of carers (often women), and to enhance the availability of quality care and social infrastructure for children. This measure consists in a scheme for multifunctional centres and childcare centres.

A national strategy and an action plan on enhancing early childhood education and care (ECEC) have been adopted by the Council of Ministers.

Milestone 261 is the first step of the implementation of the investment. It will be followed by target 263, related to Grant disbursed to at least 9 local authorities/ Non-Governmental Organisations for Multifunctional Centres or Childcare Centres.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary Document C5.2I2 Milestone 261	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	National Strategy and Action Plan on ECEC	National Strategy and Action Plan on ECEC proposed by the Ministry of Education Sport and Youth, December 2025
3	Copy of the Council of Ministers Decision on the adoption of the National Strategy and Action Plan on ECEC	Copy of the Council of Ministers Decision on the adoption of the National Strategy and Action Plan on ECEC, 10 December 2025
4	Publication in the Official Gazette	Copy of the publication of the Council of Ministers Decision on the adoption of the National Strategy and Action Plan on ECEC, in the Official Gazette of the Republic no. 4943 (Page 102), 23/01/2026.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

A national strategy and an action plan on enhancing early childhood education and care (ECEC) have been adopted by the Council of Ministers.

The National Strategy and Action Plan on enhancing early childhood education and care 2025-2030 (evidence No 2) were adopted by the Council of Ministers on 10 December 2025. (evidence No 3) and published in the Official Gazette of the Republic of Cyprus no. 4943 of 23 January 2026 (evidence no 4). Article 57(4) 0f the Constitution of the Republic of Cyprus provides that Council of Ministers' decisions take effect through publication in the Gazette, unless the decision provides otherwise.

4. Commission Preliminary Assessment: Satisfactory fulfilled

Number and name of the Target: 267 Construction of at least three child centres
Related Measure: C5.2.I4 Child centres in municipalities

Quantitative Indicator: Number

Baseline: 1

Target: 4

Time: Q4 2024

1. Context:

The objective of this investment is to facilitate the participation of workers with caring responsibilities, in the labour market, and to enhance the social inclusion of children from disadvantaged and/or migrant background.

This measure consists in the construction of four (4) childcare centres and the issuing of taking-over certificates of four child centres (two child centres in Amathounta, one in Ayia Napa and one in Paralimni-Deryneia).

Target 267 is the second and last target of the investment, and it follows the completion of target 266, related to the construction of one of the four centres in the municipality of Ayios Athanasios (now Amathounta, following the adoption of a new legal framework for local authorities under milestone #169).

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document.	Summary document verifying how the milestone was satisfactorily fulfilled.
2	Taking-over certificate for Child Centre in Ayia Napa Municipality issued by the contracting authority on 24 October 2024	A copy of the document demonstrating completion of the Child Care Centre in the Municipality of Ayia Napa, signed by the contracting authority on 24 October 2024, in accordance with Article 48.1 of the contract for the project 'New public/community kindergarten and Early Childhood Centre of Agia Napa Tender 26/2020'.
3	Taking-over certificate for Child Centre in Paralimni - Deryneia Municipality issued by	A copy of the document demonstrating completion of the Child Centre in Paralimni - Deryneia Municipality, signed by the contracting

	the contracting authority on 02 April 2026	authority on 02 April 2026, in accordance with Article 48.1 of the contract for the project ‘Construction of a Children’s Club at the 4th Primary School in Paralimni Tender No: 32/21’.
4	Taking-over certificate for Child Centre in Amathounta Municipality issued by the contracting authority on 30 March 2026	A copy of the document demonstrating completion of the Child Centre in Amathounta Municipality, signed by the contracting authority on 30 March 2026, in accordance with Article 48.1 of the contract for the project ‘Conversion of the Regional Germasogia Primary School in a Multipurpose Centre Tender No 6/2024’.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the target.

Issuing of taking-over certificates of three child centres (one child centre in Amathounta, one in Ayia Napa and one in Paralimni-Deryneia).

i. The completion of the construction of the Child Care Centre in the Municipality of Ayia Napa is verified by the issuance of a taking-over certificate signed by the contracting authority on 24 October 2024 (evidence 2), in accordance with Article 48.1 of the contract for the project ‘New public/community kindergarten and Early Childhood Centre of Agia Napa Tender 26/2020’.

   The new Public/Community Kindergarten and Nursery School is located at 70 Spyrou Kyprianou, 5330 Ayia Napa.

   The New Public/Community Kindergarten and Nursery School is a comprehensive early childhood education centre, equipped with modern facilities.

ii. The completion of the construction of the Child Care Centre in the Municipality of Paralimni - Deryneia is verified by the issuance of a taking-over certificate signed by the contracting authority on 02 April 2026 (evidence 3), in accordance with Article 48.1 of the contract for the project ‘Construction of a Children’s Club at the 4th Primary School in Paralimni Tender No: 32/21’.

   Paralimni’s Children’s Club is located at Aggelou Sikelianou 4, 5282 Paralimni.

   Paralimni Children’s Club is operational in the 2025–2026 school year and responds to seasonal childcare demand in the Municipality of Paralimni.

iii. The completion of the second Child Care Centre in the Municipality of Amathounta is verified by the issuance of a taking-over certificate signed by the contracting authority on 30 March 2026 (evidence 4), in accordance with Article 48.1 of the contract for the project

‘Conversion of the Regional Germasogia Primary School in a Multipurpose Centre Tender No 6/2024’.

The primary school in the Amathounta Municipality has been transformed into a kindergarten.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 270 Entry into force of the revised Social Insurance Law
Related Measure: C5.2.R1 Reform of the Social Insurance System and Restructuring of the Social Insurance Services

Qualitative Indicator: Provision in the amending law indicating the entry into force of the revisions to the Social Insurance Law

Time: Q4 2024

1. Context:

The objective of this reform is to widen access to social protection and to support the Social Insurance Services. This measure consists in the extension of social insurance coverage as well as adding services to the Integrated Social Insurance Information System.

Entry into force of the revised Social Insurance Law, which shall incorporate the extension of the social insurance coverage to self-employed.

Milestone 270 is the first step of the implementation of the reform. It will be followed by milestone 271, related to the Integrated Social Insurance Information System.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document.	Summary document verifying how the milestone was satisfactorily fulfilled.
2	L.66(I)/2024, amending all social insurance laws between 2010 and 2024, published in the Official Gazette of the Republic of Cyprus No. 4997 Annex I(I), on 10 May 2024.	Law 66(I)/2024 is referred to as the Social Insurance Law (Amendment) (No 2). It amends all Social Insurance Laws from 2010 to 2024.

3. Analysis:

The justification and substantiating evidence provided by the Cyprus authorities cover all constitutive elements of the milestone.

Entry into force of the revised Social Insurance Law, which shall incorporate the extension of the social insurance coverage to self-employed.

Law 66(I)/2024, amending all social insurance laws between 2010 and 2024, was published in the Official Gazette of the Republic of Cyprus on 10 May 2024. Law 66(I)/2024 entered into force on the same day, in accordance with Article 52 of the Constitution of the Republic of Cyprus (evidence No 2).

The revised Law extended the social insurance coverage to the self-employed. With the entry into force of the legislation, the following provisions apply to both employed and self-employed:

- Parental Leave

Article 2 of the Social Insurance law was amended to include a definition of “parental leave” for self-employed, in addition to the definition of parental leave for employed persons which in the social insurance Law had the meaning attributed in Law 216(I)/2022 “Leaves (Paternity, Parental, Caring, Force Majeure) and Flexible Work Arrangements for Work-Life Balance Law”.

- Accidents at work and occupational diseases benefits

Article 47 was amended to include the self-employed in the definition of an Occupational Accident, even if the self-employed individual was acting in violation of a law or regulation. The worker must be registered for insured employment on the day of the accident, have been self-employed for 13 weeks, and have paid contributions for two quarters.

4. Commission Preliminary Assessment: Satisfactory fulfilled

16 July 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fourth payment request submitted by Estonia on 31 March 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 31 March 2026, Estonia submitted a request for payment for the fifth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Estonia provided due justification of the satisfactory fulfilment of the 21 milestones and targets of the fifth instalment of the non-repayable support as set out in Section 2 of the Annex to the Council Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Estonia as amended by Council Implementing Decision of 16 June 2023, 13 November 2025 and 10 March 2026[1].

For three targets covering a large number of recipients, in addition to the summary documents and official listings provided by Estonia, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, corresponding to a confidence level of 95% or above in all cases.

In its payment request, Estonia has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary.

Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Estonia, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 21 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Estonia's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, a reform aiming at supporting children with higher care needs and a reform boosting the green transition in the energy economy. The milestones and targets also confirm progress towards the completion of investment projects related to the construction of the hospital and health care centre in Viljandi, sustainable transport (covering a new tramway in Tallinn), and 18 bicycle and walkways around the country.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

[1] ST 12532/21 INIT, ST 12532/21 ADD 1, ST 12532/21 ADD 1 COR 1 and ST 12532/21 ADD 1 COR1 REV1, as amended by ST 9367/23 INIT, ST 9367/23 ADD 1 REV 1, ST 14442/25 INIT, ST 14442/25 ADD 1, ST 6468/26 INIT, ST 6468/26 ADD 1, ST 6468/26 COR 1

Contents

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: EE-C[A]-I[1-2-.1-2-]-M[4], Introduction of a construction data classification system

Related Measure: EE-C[A]-I[1-2-.1-2-], Development of e-construction

Qualitative Indicator: Publication of guidelines and online database

Time: Q4 2024

1. Context:

The objective of the measure is to contribute to the acceleration of the digital transformation of the construction sector. The measure consists in the publication online describing the construction data classification system and online database of average emission factors of materials; and the support to projects linked to the use of digital construction tools by private and public entities.

Milestone 4 requires that published guidelines describe the construction data classification system; a database of average emission factors of materials is available online and that building permits and design specifications, and building registry (logbook) are accessible from the e-construction platform.

Milestone 4 is the first target or milestone of the investment. It is accompanied in this same payment request by target 6, related to the number of confirmations by the authorities accepting the final project implementation report for projects on digital construction tools of private and public entities, selected through an open call for proposals.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	A database of average emission factors of construction materials that is necessary for the calculation of CO_2 footprint in construction	Location on the website of the ministry of Climate: https://kliimaministeerium.ee/hoone-susinikujalajalje-tooriistad#materjalide-heiteteg, in Estonian and in English, enabling to download xls file with the database.
3	Website for the processing of building applications, design specifications and other documents.	https://livekluster.ehr.ee/ui/ehr/v1/ The building logbook is open to the public and can be accessed through the map on the e-construction platform.
4	Guidelines that describe the construction data classification system	e-ehituse juhendid - CCI ja ÜBN juhised Published online by the Estonian Land and Spatial Development Board and accessible as pdf.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Published guidelines shall describe the construction data classification system.

Estonia provided a weblink to the CCI [construction data classification system] and ÜBN [uniform BIM-requirements] guidelines for digital submission of construction projects (evidence 4), which in turn, contain a weblink to the published guidelines on construction data classification system. The Commission services accessed the links provided on 27 March 2026 to verify that the published guidelines describe the construction data classification system. The referenced guidance is the published document “Guidance material on the nature and use of the classification system Construction Classification International – Estonia”, dated November 2021 (p.2 of the document). It is specified that the guidance document was prepared on commission from the Ministry of Economic Affairs and Communications, and is intended for use by all stakeholders in the construction and real estate sector, and covers all stages of a building’s lifecycle (p.6 of the document). This check was completed successfully, confirming that the requirement is satisfactorily fulfilled.

A database of average emission factors of materials shall be available online.

Estonia provided a weblink of the Ministry of Climate (evidence 2) to the “Estonian material emissions data” database, which provides data for calculating the carbon footprint of construction works in Estonia. The Commission services accessed the link provided by the authorities on 24 March 2026 to verify that the database published online shows standardised values that express how much greenhouse gas (GHG) emissions are associated with a unit of a material or product, expressed as amount of CO_2-equivalent (CO_2e) emissions per unit of material. The database can be downloaded in xls format, in both Estonian and English. This check was completed successfully, confirming that the requirement to publish online a database of average emission factors of materials is satisfactorily fulfilled.

Building permits and design specifications, and building registry (logbook) shall be accessible from the e-construction platform.

Estonia provided a link to the website for the processing of building applications, design specifications and other documents (“e-construction platform”, evidence 3). The Commission services accessed the link provided by the authorities on 24 March 2026 to verify that the building registry (logbook) is accessible from that platform. The e-construction platform indeed contained a publicly accessible map (available in 2-D and 3-D) and a search engine that allows finding buildings by location, address, building registry code, or cadastral code. It also links buildings to the Buildings registry (Kinnisvararegister) logbook, which can be accessed directly from the map. The logbook contains records from the registry and other data such as building usage, location and components; technical characteristics; energy performance certificates; archival data; documents. This check was completed successfully, confirming that the requirement for a building registry (logbook) to be accessible from the e-construction platform is satisfactorily fulfilled.

The Commission services accessed the link provided in evidence 3 on 30 March 2026 to verify that the building permits and design specifications are accessible from the e-construction platform. For a randomly selected address (Kalaranna 8, Tallinn), it was possible to see the registry number (120865356), and from the building registry logbook to see under “Documents” the building permit (ehitusluba) number 191271/26265 associated with that property, issued on 26 September 2019. Using the search engine of the platform, the Commission services then performed search on design specifications (projekteerimistingimused, in Estonian). For randomly selected case, design specifications issued on 30

March 2026 and registered under number 2611802/01233 were selected. It was verified that these design specifications were associated with the building number 121451789, and found under 'Documents' in the registry logbook. The check was completed successfully, confirming that the requirement for building permits and design specifications to be accessible from the e-construction platform was satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[A]-I[1-2-.1-2-]-T[6], Projects for digital construction tools

Related Measure: EE-C[A]-I[1-2-.1-2-], Development of e-construction

Quantitative Indicator: Number of projects completed

Baseline: 0

Target: 102

Time: Q4 2025

1. Context:

The objective of the measure is to contribute to the acceleration of the digital transformation of the construction sector. The measure consists in the publication online describing the construction data classification system and online database of average emission factors of materials; and the support to projects linked to the use of digital construction tools by private and public entities.

Target 6 consists in at least 102 confirmations by the authorities accepting the final project implementation report for projects on digital construction tools of private and public entities, selected through an open call for proposals.

Target 6 is the second and final target or milestone of the investment, and is accompanied in this payment request by milestone 4 related to the introduction of a construction data classification system and the activation of e-construction platform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	List of completed projects	A list of 102 funded and completed projects presented in xls table providing details regarding project number, dates, project title etc. The list is created by the State Shared Service Centre.
3	Extract of the IT system (SFOS)	Extract of the Structural Fund Operating System listing completed projects corresponding to real time view of the SFOS system.
4	SFOS Extract of the IT system (SFOS)	Extracts of Structural Fund Operating System with final project reports accepted by the authorities indicating the name of the project, the reference to the funding programme for e-construction, and the confirmation by the authority accepting the final project report.
5	Regulation of the Minister of Climate "Conditions and Procedure for Granting e-Construction Leap Support"	Regulation of the Minister of Climate (original name "Kliimaministri määrus „Ehituse e-hüppe toetuse andmise tingimused ja kord–Riigi Teataja", published in the State Gazette (RT I, 26.10.2023, 8), in force since 29 October 2023.

6	Information page related to e-Construction programme	https://rtk.ee/ehituseehupe webpage that provides legal acts and other information related to the RRF-funded project on e-Construction provided by the State Shared Service Centre.
7	Regulation of the Ministry of Economy and Communication “Conditions and Procedure for Granting e-Construction Leap Support”	Regulation of the Ministry of Economy and Communication n.70 (original name “Majandus- ja Kommunikatsiooniministeeriumi määrus n.70 „Ehituse e-hüppe toetuse andmise tingimused ja kord”, dated 13 September 2022.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

At least 102 confirmations by the authorities accepting the final project implementation report for projects on digital construction tools of private and public entities, selected through an open call for proposals.

The legal basis for granting investment support to projects under measure 1.2 “Development of e-construction" is set out in the regulation of the Minister of Climate (evidence 5) and the regulation of the Ministry of Economy and Communication (evidence 7), hereinafter referred to as “the Regulations”. According to paragraph 1 of the Regulations, it is intended for the implementation of the support programme “Development of e-construction” (in Estonian, “Ehituse e-hüpe”), under the investment “Development of e-construction” within reform 1 “Supporting the Digital Transformation of the Economy in Enterprises” of component 1 “Digital Transformation of Enterprises” of the Recovery and Resilience Plan.

According to paragraph 2(2) of the Regulations, the support programme consists of grants awarded through calls for proposals for construction sector projects focused on developing, prototyping, or deploying innovative digital solutions, either based on the e-construction platform or operating as standalone solutions.

According to paragraph 10 of the Regulations, support may be applied for by a legal person registered in Estonia that operates in the construction sector or provides services or products to the construction sector, by a local government unit and its administered institution, or by a sole proprietor entered in the commercial register. This corresponds to the measure description that the supported projects are linked to the use of digital construction tools by private and public entities.

Paragraph 12(3) of the Regulations requires the intermediary body to publish on its website information on the launch of the call for proposals, the budget allocated to the call, and the opening and closing dates for the submission of applications. According to paragraph 4 of the Regulations, the intermediary body is the State Shared Service Centre.

Estonia provided a link to the State Shared Service Centre webpage (evidence 6) which provides information about the calls for proposals. The Commission services accessed the referenced link (evidence 6) on 29 March 2026 to verify that it contained information related to the RRF-funded project on e-construction, and to the 3 calls for projects. The Commission services were able to verify that there were

3 calls for projects announced on 4 October 2022, 4 November 2023, and 10 December 2024. The Commission services were able to verify that the 3 calls for projects were open in the periods, respectively, 4 October 2022 – 3 November 2022, 20 November 2023 – 15 January 2024, and 10 December 2024 – 20 January 2025. Each call was related to the e-construction programme and provided information about the budget allocated for each call. The Commission services were able to access legal documents and other documents related to the programme and the three calls. Namely, for the 2022 call, the Commission services were able to access the text of the Regulation of the Ministry of Economy and Communication "Ehituse e-hüppe toetuse andmise tingimused ja kord" (evidence 7), and for the 2023 and 2024 call, the regulation of the Minister of Climate (evidence 5). The website (evidence 6) also contained links to the lists of supported projects following the conclusions of each call. The check was completed successfully, confirming that the requirement for projects on digital construction tools selected through an open call for proposals was satisfactorily fulfilled.

According to paragraph 2(4) of the Regulations, applications for support, as well as information, documents, and reports related to the use of the support, shall be submitted through the e-support environment of the structural support register (Structural Fund Operating System, hereafter SFOS). Estonia provided extracts from the SFOS to illustrate that projects with the "completed" ("lõpetatud", in Estonian language) status in the system contain final project implementation reports that have been accepted by the authorities (evidence 4). These extracts show that the number of the project related to the open calls for the e-Construction projects (number 20.1.1.22 in the SFOS system), and that the "completed" status in SFOS is assigned when the final project report is submitted by the beneficiary. The system shows the administrative confirmation by the authorities accepting the final report (report status "kinnitatud"). When the final project report is accepted, the final payment is forwarded for disbursement. Once the grant has been paid out, the project is marked as completed in the system. Thus, projects are marked as completed in the SFOS only after these steps are taken. All audit trail documentation, including the final report, is stored in the SFOS for each project.

A list of 102 completed projects ("lõpetatud" in Estonian) was presented as evidence of achievement of the target (evidence 2). These projects are related to the calls for projects under the programme on e-Construction.

Following the selection of a random sample of 60 units from the list, Estonia submitted evidence 6, which is a digital document representing the real time view of the SFOS , filtered to select all completed projects related to the open calls for the e-Construction projects (20.1.1.22). For each completed project, the document indicated the project number related to the open call, name of the project, name of the beneficiary, dates of beginning and end of the project, amount of grant received, and the status of the project as 'completed'. All 60 randomly selected projects were on that list, demonstrating their status as completed in the SFOS.

The Commission services conducted an on-the-spot check on 30 March 2026 to verify that the evidence submitted (evidence 3) corresponded to the real time view of the SFOS system for e-Construction projects with the status 'completed'. The Commission services were able to confirm that evidence 6 was identical to the real-time representation of the SFOS once the system was filtered to show completed projects for calls related to e-Construction programme. This confirms that the supported projects are linked to the use of digital construction tools by private and public entities. In addition, for randomly selected projects, the Commission services asked the authorities to show the audit trail documents. The Commission services were able to verify that the system contained the audit trail documentation related to the projects, including the final project reports, identified by the relevant project number related to the open call, and bearing the status “completed” by the authorities. Finally, it was verified that the beneficiaries included both private and public entities, in line with the measure description.

The evidence provided for a sample of 60 units confirmed that the requirement of the target of having at least 102 confirmations by the authorities accepting the final project implementation report has been satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: EE-C[A]-R[1-4-.1-4-]-T[14], Number of curriculums of training registered and qualification standards for ICT specialists registered

Related Measure: EE-C[A]-R[1-4-.1-4-], Skills reform for the digital transformation of businesses

Quantitative Indicator: Number of curriculums registered and qualification standards registered

Baseline: 0

Target: 10

Time: Q4 2024

1. Context:

The objective of the reform is to increase the digital capacity of businesses and to ensure the availability of ICT professionals. The measure consists of the support for ICT skills for businesses.

Target 14 requires five curriculums of training to be registered in Estonia's Adult training information system (JUHAN) and five new or updated qualification standards for ICT specialists to be registered in the national register of qualification standards.

Target 14 is the third milestone or target of the reform, and it follows the completion of milestone 11 related to the entry into force of legislation setting out the terms of support for the development of digital skills and target 12 related to enrolment in training activities. It will be followed by target 13, related to the number of certificates of graduation or certificates of participation issued for training activities supported under this measure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Copy of the curriculum from the JUHAN system	Copy of the curriculum taken from the JUHAN system: Radio Communication Micro-Qualification.
3	Copy of the curriculum from the JUHAN system	Copy of the curriculum taken from the JUHAN system: Problem-Based Applied Machine Learning and Big Data Analysis.
4	Copy of the curriculum from the JUHAN system	Copy of the curriculum taken from the JUHAN system: AI Methods and Tools in Engineering.
5	Copy of the curriculum from the JUHAN system	Copy of the curriculum taken from the JUHAN system: Data Communication and IT Security in Refrigeration Technology.
6	Copy of the curriculum from the JUHAN system	Copy of the curriculum taken from the JUHAN system: Smart robotics and artificial intelligence technologies.
7	Extract from the Occupational Qualifications Registry	Extract from the registry of the Estonian Qualifications Authority: IT Manager, Level 7 Occupational Standard.

8	Extract from the Occupational Qualifications Registry	Extract from the registry of the Estonian Qualifications Authority: Software Developer, Level 6 Occupational Standard.
9	Extract from the Occupational Qualifications Registry	Extract from the registry of the Estonian Qualifications Authority: Senior Software Developer, Level 7 Occupational Standard.
10	Extract from the Occupational Qualifications Registry	Extract from the registry of the Estonian Qualifications Authority: Junior Software Developer, Level 4 Occupational Standard.
11	Extract from the Occupational Qualifications Registry	Extract from the registry of the Estonian Qualifications Authority: ICT Security Specialist, Level 5 Occupational Standard.
12	Implementing statute of the Estonian Occupational Qualifications Register	Implementing statute of the Estonian Occupational Qualifications Register (original name "Kutseregistri põhimäärus"), published in the State Gazette (RT I 2009, 28, 171), in force since 7 June 2009.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

- **Five curriculums of training shall be registered in Estonia's Adult training information system (JUHAN)**

Estonia provided copies of five curriculums of training extracted from Estonia's Adult training information system in evidence 2 to 6. In line with the framework regulation assessed in milestone 11, these training curricula cover the study fields of engineering, manufacturing, and transport services, developed by Estonian higher education and vocational education institutions in order to support ICT skills supply for businesses.

Estonia provided copies of five curriculums of training extracted from Estonia's Adult training information system in evidence 2 to 6. In line with the framework regulation assessed in milestone 11, these training curricula cover the study fields of engineering, manufacturing, and transport services, developed by Estonian higher education and vocational education institutions in order to support ICT skills supply for businesses. As evidenced in the hyperlinks present on top of page one of each of the five curricula (evidence 2 to 6), these five curricula were registered in the portal of koolitus.edu.ee (JUHAN), which is the national information system for managing of and registering to continuing education courses, including adult training:

1/ Radio Communication Micro-Qualification (training provider: Estonian Aviation Academy), published on the portal on 15 November 2024;

2/ Problem-Based Applied Machine Learning and Big Data Analysis (training provider: Tallinn University of Technology), published 26 November 2024;

3/ AI Methods and Tools in Engineering (training provider: Tallinn University of Technology), published on the portal on 26 November 2024;

4/ Data Communication and IT Security in Refrigeration Technology (training provider: Tallinn Industrial Education Centre), published on the portal on 1 September 2024

5/ Smart robotics and artificial intelligence technologies (training provider: Estonian University of Life Sciences), published on the portal on 7 February 2024.

The Commission services accessed the links provided by the authorities on 10 March 2026 to verify that the links provided in each of the five curriculum direct to the reported registered curriculums in the JUHAN system, and to verify the dates of the registration. This check was completed successfully, confirming that each of the five curriculum provided as evidence by Estonia (evidence 2 to 6) are registered in the JUHAN system and are published on the dates communicated by the authorities.

- **Five new or updated qualification standards for ICT specialists shall be registered in the national register of qualification standards**.

As evidenced by evidence 7 to 11, there are five new or updated occupational standards registered with the Estonian Qualifications Authority Foundation (sihtasutus Kutsekoda) in the Estonian Occupational Qualifications Register. The Estonian Occupational Qualifications Register, established under the Professions Act (State Gazette RT I 2008, 24, 156) and its implementing statute (evidence 12), is the national system for recording professional standards. egal basis for the operation of the occupational qualifications system is specified in the Professions Act (State Gazette RT I 2009, 28, 171). According to paragraph 5 of the statute, the register is managed by the Estonian Qualifications Authority (sihtasutus Kutsekoda), and contains, *inter alia*, data on occupations, occupational standards, occupational certificates and qualifications awarded by qualification awarding bodies. Thus, the official English language terminology used in the Estonian Occupational Qualifications Register refers to 'occupational standards', i.e. standards on the basis of which individual qualifications are awarded.

These five occupational standards are:

1/ IT Manager (IT-juht), Level 7 Occupational Standard, registered on 28 March 2024, Occupational standard designation in the professional register 08-28032024-2.1/8k. Corresponding reference in the Estonian Qualifications Framework EstQF Level 7 (Evidence 7);

2/ Software Developer (Tarkvaraarendaja), Level 6 Occupational Standard, registered on 28 March 2024, Occupational standard designation in the professional register 8-28032024-2.2/5k. Corresponding reference in the Estonian Qualifications Framework EstQF Level 6 (Evidence 8);

3/ Senior Software Developer (tarkvaraarenduse insener), Level 7 Occupational Standard, registered on 28 March 2024, Occupational standard designation in the professional register 08-28032024-2.3/3k. Corresponding reference in the Estonian Qualifications Framework EstQF Level 7 (Evidence 9);

4/ Junior Software Developer (Noorem-tarkvaraarendaja), Level 4 Occupational Standard, registered on 02 November 2023, Occupational standard designation in the professional register 08-02112023-2.6/7k. Corresponding reference in the Estonian Qualifications Framework EstQF Level 4 (Evidence 10);

5/ ICT Security Specialist (Infoturbespetsialist), Level 5 Occupational Standard, registered on 02 November 2023, Occupational standard designation in the professional register 8-02112023-2.7/2k. Corresponding reference in the Estonian Qualifications Framework EstQF Level 5 (Evidence 11).

All five occupational standards relate to ICT specialists.

The Commission services conducted an on-the-spot check on 10 March 2026 to verify the alignment of the documents submitted (evidence 7 to 11) with the data contained in Estonia's Occupational

Qualifications Register (Kutseregister), as well as the dates of registration. During the on-the-spot check, it was established that the listed five occupational standards were newly registered, or updated, in the system at the dates indicated (evidence 7 to 11). This check was completed successfully, confirming that the five occupational standards for ICT specialists submitted in evidence 7 to 11 are registered in the national Occupational Qualifications Register.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[B]-I[2-6-.2-6-]-M[39a], Completion of the investment by the Ministry of Economic Affairs and Communication

Related Measure: EE-C[B]-I[2-6-.2-6-], Green Fund

Qualitative Indicator: Transfer

Time: Q3 2025

1. Context:

The objective of the investment is to provide capital for the development of new green technologies in strategic areas through the Green Fund. The measure is implemented as a financial instrument. The Green Fund consists of a public investment in a Facility, the SmartCap Green Fund, in order to incentivise private investment and improve access to finance in Republic of Estonia.

Milestone 39a is related to a transfer of EUR 100 million by the Ministry of Economic Affairs and Communications to AS SmartCap for the Facility.

Milestone 39a is the third milestone of the investment, and it follows the completion of milestone 37 and milestone 38 related to the contractual agreement between the Ministry and SmartCap and to the investment policy document adopted by SmartCap. It will be followed by target 40a, related to the signature of legal financing agreements signed with equity/venture capital funds.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Proof of payment for transfer I by the Ministry	Proof of payment from 31.01.2022 by Ministry of Economic Affairs and Communications to Estonian Business and Innovation Agency (EIS) in the amount of EUR 25 mio.
3	Proof of payment for transfer II by the Ministry	Proof of payment from 10.10.2022 by Ministry of Economic Affairs and Communications to Estonian Business and Innovation Agency (EIS) in the amount of EUR 75 mio.
4	Proof of payments	Proof of payments from the Estonian Business and Innovation Agency (EIS) to SmartCap in the amount of EUR 100 mio.
5	SmartCap bank account statement	Bank account statement proving that SmartCap Green Fund has received EUR 100 million on 17 December 2025.
6	SmartCap Green Fund Subscription agreement (hereinafter referred to as "implementing agreement")	Agreement whereby the Ministry of Economic Affairs and Communications subscribes units of SmartCap Green Fund. The implementing agreement was signed between the Estonian Ministry of Economic Affairs and Communication and AS SmartCap on 17 December 2021

7	SmartCap Green Fund Rules and Investment Policy (hereinafter referred to as “Rules and Investment Policy”)	The rules and Investment Policy principles of the Green Fund is approved by the resolution of the supervisory board of AS SmartCap on 09 December 2021. The Rules and Investment Policy form an integral part of the implementing agreement and is referred to in recital G. of the implementing agreement (evidence 6) as follows: *[...] The basis of the Fund’s activities and the relations of unit-holders ("Investors") with SmartCap as the Fund’s management company are set out in the rules of the non-public common fund SmartCap Green Fund („Fund Rules“) approved by the 9 December 2021 decision of the supervisory board of SmartCap. The Fund Rules are attached to this Agreement and form an integral part of this Agreemen*t.
8	SmartCap Green Fund Investment Policy Statement	Amended document for planning, implementing and administering the Green Fund in years 2022-2026, adopted by AS SmartCap and approved by the Ministry of Economic Affairs and Communications on 9 June 2026. The Investment Policy statement is a contractual agreement, referred to in recital I. of the implementing agreement (evidence 6) as follows: *The Ministry as the investor and SmartCap as the management company intend to agree on an investment strategy statement document for the Fund at the beginning of 2022 to further define, specify and describe the strategies that SmartCap will employ to meet the objectives of the Fund (e.g., asset allocation, investment focuses, etc.).*
9	SmartCap Green Fund Investment Programme for Green Technology Companies	SmartCap Greentech Direct Investment Programme adopted on 31 October 2022 is addressed to green technology companies who wish to apply for an investment from the Green Fund. The programme sets out more precise terms and conditions of the programme, application process and investment decision making process. The programme implements the direct equity product line of the Green Fund and contributes to the Fund objective as described in Art. 2.2. of the Rules and Investment Policy (evidence 7) according to which the objective of the Fund is to grow the assets of the Fund by making investments in companies that create technological breakthroughs to solve environmental problems and achieve a climate-neutral circular economy.
10	SmartCap Investment Procedure (hereinafter referred to as ‘investment procedure”)	SmartCap general investment procedure regulating the relevant roles and process of screening, electing, executing and monitoring of investments. The Investment procedure forms an integral part of the contractual agreement and is referred to in the Article 2.2.2. of the Investment Policy Statement (evidence 8).

11	SmartCap Procedure for management of conflicts of interest	SmartCap internal procedure for managing conflicts of interest. The procedure for management of conflicts of interest procedure forms an integral part of the contractual agreement and is referred to in Article 2.2.3. of the Investment Policy Statement (evidence 8).
12	Work Organisation Rules and Personnel Policy	SmartCap personnel policy and work organisation rules.
13	Side Letter signed between SmartCap and 2C Ventures Fund I usaldusfond dated 16 June 2026	Bilateral Side Letter agreed with the underlying fund manager that encompasses the specifics of SmartCap Green Fund's mandate.
14	Side Letter signed between SmartCap and Stockholmsnorrskenet Impact Accelerator Fund II AB dated 22 June 2026	Bilateral Side Letter agreed with the underlying fund manager that encompasses the specifics of SmartCap Green Fund's mandate.
15	Side letter signed between SmartCap and Taaleri SolarWind III SCSp dated 18 June 2026	Addendum to the bilateral Side Letter agreed with the underlying fund manager that encompasses the specifics of SmartCap Green Fund's mandate.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Estonia shall transfer EUR 100 million to AS SmartCap for the Facility.

Evidence 2-4 provided by Estonia duly justify that EUR 100 million has been transferred to AS SmartCap for the Facility. The SmartCap bank account statement dated 17 December 2025 (evidence 5) confirms that EUR 100 million have been received by SmartCap. The implementing agreement signed between the Estonian Ministry of Economic Affairs and Communication and AS SmartCap on 17 December 2021 (evidence 6) confirms that EUR 100 million will be allocated to the Green Fund.

The transfer shall be conditional upon the inclusion of the requirements of the measure description in the relevant contractual agreements. Furthermore, in line with the description of the measure, **in order to implement the investment into the Facility, the Estonian Ministry of Economic Affairs and Communication and AS SmartCap shall sign an Implementing Agreement that shall include the following content: [...]**

The implementing agreement has been signed between the Estonian Ministry of Economic Affairs and Communication and AS SmartCap on 17 December 2021 (evidence 6) for the subscription of SmartCap Green Fund shares.

Furthermore the following documents form an integral part of the implementing agreement:

- **SmartCap Green Fund Rules and Investment Policy (evidence 7)** is attached to and forms an integral part of the implementing agreement and was approved by the resolution of the supervisory board of AS SmartCap on 09 December 2021. The Rules and Investment Policy is referred to in recital G. of the implementing agreement (evidence 6) as follows: [...] *The basis of the Fund's activities and the relations of unit-holders ("Investors") with SmartCap as the Fund's management company are set out in the rules of the non-public common fund SmartCap Green Fund („Fund Rules") approved by the 9 December 2021 decision of the supervisory board of SmartCap. The Fund Rules are attached to this Agreement and form an integral part of this Agreement.*
- **The SmartCap Green Fund Investment Policy Statement (evidence 8),** last amended and approved by AS SmartCap and the Ministry of Economic Affairs and Communications on 9 June 2026, forms an integral part of the implementing agreement and is referred to in recital I. of the implementing agreement (evidence 6) as follows: *The Ministry as the investor and SmartCap as the management company intend to agree on an investment strategy statement document for the Fund at the beginning of 2022 to further define, specify and describe the strategies that SmartCap will employ to meet the objectives of the Fund (e.g., asset allocation, investment focuses, etc.).*
- **The SmartCap Green Fund Investment Programme for Green Technology Companies (evidence 9)** was adopted in October 2022 and describes a more precise step-by-step guide to electing and processing eligible investments. The programme implements the direct equity product line of the Green Fund and contributes to the Fund objective as described in Art. 2.2. of the Rules and Investment Policy (evidence 7) according to which the objective of the Fund is to grow the assets of the Fund by making investments in companies that create technological breakthroughs to solve environmental problems and achieve a climate-neutral circular economy.
- **Three Side letters to the Funding Agreements** with financial intermediaries **(evidence 13, 14, 15)**.

1) Description of the decision-making process of the Facility: The final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government

- The Investment policy statement (evidence 8) defines the governance and decision-making process of the Facility. Art. 2.2.3. sets out that the investment committee takes the final investment decisions of the Fund by a majority of votes from members who are independent from the government and any other public interests. Art 3.4 of the SmartCap Procedure for management of conflicts of interest (evidence 11) states that "*All Employees who participate in the work of SmartCap's investment committee and make decisions on investment applications submitted to SmartCap, as well as other decisions related to the investment object at a later stage of the investment, must confirm their impartiality and independence when performing any activity. Impartiality and independence may be confirmed either by signing the relevant decision, checklist or by other means (e.g. through a confirmation in the information system).*"
- Art.2 of the Investment Procedure (evidence 10) sets out the role and responsibilities of the investment committee. Art. 2.2. requires that the investment committee consists of at least three members appointed by the Board of SmartCap.

2) Key requirements of the associated investment policy shall be specified

a. The description of the financial product(s) and eligible final beneficiaries;

- The implementing agreement (evidence 6) recital H. provides, through reference to the attached fund terms and conditions, a general description of the product:

  "... The objective of the Fund is to grow the assets of the Fund by making investments in companies that create technological breakthroughs to solve environmental problems and achieve a climate-neutral circular economy, and thereby contribute to the development of the local capital market and business environment. The fund creates the supply of capital to develop new green technologies in strategic areas (energy, agriculture, food industry, transport and logistics, material and chemical industry, and the environment) and thereby finances innovative research-intensive green technology companies the activities of which potentially contribute to climate-neutral economy, improving resilience to climate change, solving environmental problems or the development and introduction of new products, services or technologies which reduce or sequester greenhouse gas emissions. The investments of the Fund contribute to the achievement of the environmental objectives arising from the strategy "Estonia 2035" and aim to promote the objectives provided in Article 9 of Regulation (EU) 2020/852 of the European Parliament and of the Council, but also to solving wider societal problems."

- The associated investment policy is described in the Green Fund Rules and Investment Policy (evidence 7). Art 3.1 – 3.5 provide the description of the financial products:

  - *3.1 In order to achieve the objectives of the Fund, 100% of the assets of the Fund are invested in innovative and/or research-intensive green technology companies in the manner provided for in clause 3.3 (hereinafter the Direct Equity Investments) and/or in the investment funds that are in compliance with the requirements provided for in clause 3.4 and 3.5 in the manner provided for in clause 3.6 (hereinafter the Investment Fund(s)), who comply with the investment policy and aims set out in the Rules (the respective investments hereinafter collectively the Investments).*

  - *3.2. The volume of the Fund's Investment commitments must be at least 55 million euros by the fourth quarter of 2024 and 90 million euros by the second quarter of 2026.*

  - *3.3. The assets of the Fund may be invested as Direct Equity Investments in early to expansion stage (including late growth and maturity stage and infrastructure) innovative and/or research-intensive green technology companies that are in compliance with this investment policy (hereinafter the Target Undertakings), by acquiring equity instruments, in particular new ordinary or preferred shares of a private or public limited company or other equivalent rights that represent a holding issued by the Target Undertaking.*

  - *3.4. The Fund's assets may be invested in Investment Funds that make equity investments that focus on: 3.4.1. initial or seed phase investments to ensure market activation and the generation of transaction flows based on new technologies through business accelerators and 3 intensive programs for the development of innovative and/or research-intensive* *companies; 3.4.2. early-stage investments to finance the market introduction of new technologies; and/or 3.4.3. early growth or expansion stage (including late growth and maturity stage and infrastructure) investments to finance the rapid growth and expansion of companies on the market, including international expansion and export of products, services or technology.*

- o *3.5. The Fund´s assets may be invested only in Investment Funds that apply the principles of responsible investment. The assets of the Fund may be invested in an Investment Fund if it is an alternative fund within the meaning of the IFA and, in accordance with the documents serving as a basis for its activities, its assets are invested in Target Undertakings that are in compliance with the terms and conditions specified in clause 3.3 in the manner specified in clause 3.3 at least to the extent of the investment volume made in the respective investment fund by the Fund.*

- The associated investment programme "The Green Fund Investment Programme for Green Technology Companies" (evidence 9) sets out the eligibility criteria for final beneficiaries:
    - An Applicant shall be considered a Green Tech Company, if it meets both of the following criteria:

      (i) the Applicant develops innovative and/or research-intensive technologies; and
      (ii) such technology contributes to at least one of the following environmental objectives:
      (a) climate change mitigation;
      (b) climate change adaptation;
      (c) the sustainable use and protection of water and marine resources;
      (d) the transition to a circular economy;
      (e) pollution prevention and control; and
      (f) the protection and restoration of biodiversity and ecosystem
- The Investment procedure (evidence 10) Art 3.12-3.15. regulates the conducting of the eligibility checks regarding investment targets during the sourcing phase, whereby it is validated that the proposed investment matches the obligatory eligibility criteria.

b. The requirement that all investments supported are economically viable;

- Art. 3.4.4. of the Investment Policy Statement (evidence 8) states that the fund's assets must be invested on market terms in a pari passu transaction together with private investor, which ensures that at the moment of the investment decision is made, the supported investment is deemed economically viable.

- The Investment Programme for Green technology companies (evidence 9) sets out that every counterparty applying for direct investment from the fund needs to fill out declaration of honour, where the applicant confirms the absence of ongoing bankruptcy or similar proceedings, thereby ensuring the economic viability of the investment. The template for the declaration of honour is attached to evidence 9 in Appendix 2.

c. The requirement to comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01). The legal agreement signed between Estonia and SmartCap and the subsequent investment policy of the Green Fund shall:

i. **require the application of the Commission’s technical guidance on sustainability proofing for the InvestEU Fund; and**
ii. **require companies that derived more than 50% of their revenues during the preceding financial year from the following activities and/or assets to adopt and publish green transition plans: (i) activities and assets related to fossil fuels, including downstream use1 ; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks2 ; (iii) activities and assets related to waste landfills, incinerators3 and mechanical biological treatment plants4 ; and (iv) activities and assets where the long-term disposal of waste may cause harm to the environment; and**
iii. **require the verification of legal compliance with the relevant EU and national environmental legislation of the beneficiary by SmartCap for all transactions, including those exempted from sustainability proofing**

- Art 4.1.1. – 4.1.4. of the Green Fund Rules and Investment policy (evidence 7) include the requirement to comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01) and other EU climate and environmental standards. Art. 4.1.2. requires the verification of legal compliance with the relevant EU and national environmental legislation of the beneficiary by SmartCap. Art. 4.1.3. requires the application of the Commission’s technical guidance on sustainability proofing. Art. 4.1.4. requires companies that derived more than 50% of their revenues during the preceding financial year from certain activities and/or assets to adopt and publish green transition plans.

3) Monitoring, audit, and control requirements, including:

1. **The description of the SmartCap monitoring system to report on the investment mobilized.**

- According to Art 14.1 of the SmartCap Green Fund Rules and Investment Policy (evidence 7), SmartCap reports to the Ministry of Economic Affairs and Communications (the Investor):

  The Management Company makes at least the following data and documents available to the Investor at the request of the latter:

  14.1.1. the Rules;

  14.1.2. the report of the Fund about the activities of the Fund as of the end of the financial year and as of the half-year no later than within 4 months after the end of the respective reporting period;

  14.1.3. data referred to in Article 22 (2) (d) of Regulation (EU) No 2021/241 of the European Parliament and of the Council; When making Investments in Investment Funds, the Management Company must impose an obligation on the Investment Fund in the agreement on which the Investment is based to submit the information specified in this clause to the

Management Company in order to enable submission by the Management Company to the Investor;

14.1.4. the most recent annual report of the Fund;

14.1.5. data on common indicators referred to in Article 29 (4) of Regulation (EU) No 2021/241 of the European Parliament and of the Council

- According to Art 14.5 of the SmartCap Green Fund Rules and Investment Policy (evidence 7), transparency is ensured with:

  The accounting of the Fund is organised by the Management Company or a third party to whom the organisation of accounting of the Fund has been transferred in accordance with clause 11.5. […] An annual report of the Fund is made available in accordance with the procedure set out in clause 14 no later than within 6 months after the end of the financial year of the Fund.

2. **The description of the SmartCap procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.**

- SmartCap has established internal rules that ensure the prevention, detection, and correction of fraud, corruption, and conflicts of interest in the course of its investment operations (evidence 10, 11 and 12).
- The SmartCap Investment procedure (evidence 10) point 4.1 sets out the mechanism for prevention and detection of fraud, corruption and conflicts of interest. *If a person engaged in the investment process at SmartCAP determines possible or actual occurrence of fraud, corruption or conflict of interest, the person must inform the Board and the employee of SmartCap responsible for risk management of such situation and follow the provided instructions to eliminate the situation.*

- The Procedure for management of conflicts of interest (evidence 11) demonstrates that SmartCap has a procedure in place for prevention, detection and correction of conflicts of interest. Chapter 3 of the procedure describes the identification of the conflict of interest. Chapter 4 describes the prevention and management of conflicts of interest. Article 2.3 states that: *In order to manage conflicts of interest, SmartCap assesses the conflicts of interest of its Employees regularly, but at least once a year by the end of February. For this purpose, the Employees fill in the declaration of economic interests included in Annex 1.*

- Detection of fraud, corruption, and conflicts of interest is also covered through the internal reporting and whistleblowing arrangements in points 1.6-1.7 of the Work Organisation Rules and Personnel Policy (evidence 12) with point 1.7 guaranteeing protection to whistleblowers.

- The Council Implementing Decision required Estonia to have the SmartCap procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests in the SmartCap Green Fund Subscription agreement (evidence 6), also known as the Implementing Agreement. Estonia, instead of including the said procedures in the implementing agreement, included these procedures in the SmartCap Investment Procedure (evidence 10), in the Procedure for Management of Conflicts of Interest (evidence 11) and the Work Organisation Rules and Personnel Policy (evidence 12). Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests are in place. As a result, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the target represents. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

3. **The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.**

- SmartCap has adopted the following internal processes for verifying the eligibility of every operation:
    - SmartCap Greentech Direct Investment Programme (evidence 9) sets out the eligibility criteria in Annex 3 of the document, including:
        - *The Applicant is not engaged in any activity included in the ESG Exclusion List of SmartCap, and its existing or new investors are not legal entities established in Russia or Belarus or the citizens of Russia or Belarus (including the UBOs of such investors).*
        - *The Applicant is a Green Tech Company*
    - SmartCap general investment procedure (evidence 10) Art 3.12-3.14 states that during the sourcing phase, which takes place before decision and execution phase, "*the Call Lead is responsible for reviewing or arranging the reviewing of the Investment Cases to determine whether they meet the eligibility (or other type of pre-screening) requirements established for the specific Call, if applicable."* Art 3.38-3.40 states that the Investment Lead and SmartCap's internal lawyer will check whether the activities are in line with the Call Document, through an operational risk and investment report, which needs to be confirmed by the Board.

4. **The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the AS SmartCap. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.**

- Art 4.2. of the SmartCap Green Fund investment policy statement (evidence 8) sets out the monitoring, audit and control requirements. The requirements foresee that the fund manager implements a risk-based ex-post audit that verifies i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; and ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements. Moreover, the audit and control requirements foresee that the audits shall verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.

- The Green Fund Rules and Investment policy (evidence 7) Art 14.3 and 14.8 describe the auditing process of AS SmartCap:

  14.8. An audit firm is appointed to the Fund. The audit firm is appointed by the management board of the Management Company. Annual accounts of the Fund are audited in compliance with the requirements provided for in respect of audit in legal acts.

4) Requirements for selecting financial intermediaries: AS SmartCap shall select financial intermediaries in an open, transparent, and non-discriminatory manner. Controls for the absence of conflict of interests on financial intermediaries shall take place and be conducted ex-ante for all financial actors involved.

- Art. 2.2.4 of the Investment policy statement (evidence 8) sets out that the financial intermediaries are selected in an open, transparent and non-discriminatory manner and that the fund manager verifies ex-ante the absence of conflicts of interest of the financial intermediaries.
- Art 3.2 of SmartCap Procedure for management of conflicts of interest (evidence 11) sets out the ex-ante controls for the absence of conflict of interest for all financial actors involved:

  3.2. The obligation to monitor the conflict-of-interest situations stipulated in clause 3.1 must first and foremost be carried out:

  3.2.1. when preparations are being made to make an investment by the Fund, make an investment decision or to conclude a transaction, and during subsequent investment management;

  3.2.2. when the value of the Fund and its assets is determined or a valuator is appointed for determining the value (incl. when the respective decision is made);

  3.2.3. when transactions are prepared and concluded on behalf of SmartCap.

5) Requirement to sign Funding Agreements: AS SmartCap shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement. The key requirements of the Funding Agreement shall include all the requirements under which the Facility operates, including:

a. **The obligation of the financial intermediary to take its decisions in compliance mutatis mutandis with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle.**

b. **The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which mutatis mutandis shall be subject to all the monitoring, audit and control requirements specified above.**

- Section 2.3. of the Investment policy statement (evidence 8) describes the principles for concluding funding agreements with financial intermediaries.

- Art. 2.3.1. states that the funding agreements with financial intermediaries shall be based on the terms and conditions agreed between the investor and the fund manager in the agreement and its annexes.
- Art. 2.3.2. states that the financial intermediary needs to ensure that the investment decisions of the financial intermediary are taken by a collegiate body, independently of the investor and other public interests, in accordance with the investment principles set out in the investment policy statement and Fund Rules, including the principle of making investments on market terms and respecting the DNSH principle.
- Art. 2.3.3. states that the financial intermediary is required to implement appropriate monitoring, audit and control mechanisms covering the entire investment cycle. Prior to each investment that fulfils the terms of the contract with the fund manager, the financial intermediary is required to verify that the transaction complies with all applicable requirements and to ensure that sufficient records are collected and stored to enable checks and audits.
- Art. 2.3.5. includes the description of the monitoring, audit and control framework that the financial intermediary should put in place.

- The key requirements as described above have been translated in the Funding Agreements with the financial intermediaries. Estonia has provided the Annexes to the Funding Agreements (so called Side Letters) concluded with the three financial intermediaries (evidence 13, 14 and 15).
  - They include the requirements under which the Facility operates. The obligation of the financial intermediary to take its decisions in compliance mutatis mutandis with the decision making and investment policy requirements specified above, including related to respect of the DNSH principle are reflected in the side letters.
  - The description of the monitoring and audit and control framework that the financial intermediary shall put in place, which mutatis mutandis shall be subject to all the monitoring, audit and control requirements specified above, are described in Art. 10.4 of evidence 13, Art. 8.6 of evidence 14 and Art. 7.8 of evidence 15. More specifically, the side letters include the requirement on carrying out risk based ex post audits in accordance with the risk management policies and audit plan and the need to verify i) that the Manager's control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the obligations established under the Side Letter, including compliance with the DNSH principle, the State Aid rules and the climate target requirements.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[B]-I[2-7-.2-7-]-T[43], T43 Grant agreements signed for projects in renewables-based green hydrogen technologies

Related Measure: EE-C[B]-I[2-7-.2-7-], Creating opportunities for the uptake of renewables-based green hydrogen technologies

Quantitative Indicator: EUR

Baseline: 0

Target: 11 550 000

Time: Q3 2025

1. Context:

The objective of the investment is to support the first phase of the launch and piloting of hydrogen integrated value chains from energy production and supply solutions to final consumption in different application areas. The measure consists of support for projects in renewables based green hydrogen technologies.

Target 43 is related to grant agreements signed for projects in renewables based green hydrogen technologies under this measure, representing at least EUR 11 million.

Target 43 is the second and final milestone or target of the investment, and it follows the completion of milestone 41, related to entry into force of the ministerial decree setting out the terms and conditions for granting support.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	List of investments	A list of investments in renewables-based green hydrogen technologies showing for each item the allocated grant amount, the beneficiaries and the location and a short description of the project.
3	Grant agreement for OÜ Derivaat NH3 signed on 11 December 2023	Decision of the Management Board of the Environmental Investment Centre (KIK), adopted on the basis of Regulation No. 109 of the Minister of Economic Affairs and Infrastructure of 30 December 2022, approving the OÜ Derivaat NH3 project.
4	Grant agreement for Eesti Energia AS signed 24 July 2024	Decision of the Management Board of the Environmental Investment Centre (KIK), adopted on the basis of Regulation No. 109 of the Minister of Economic Affairs and Infrastructure of 30 December 2022, approving the Eesti Energia AS project.

5	Grant agreement for Elme Messer HYDG OÜ signed 24 July 2024	Decision of the Management Board of the Environmental Investment Centre (KIK), adopted on the basis of Regulation No. 109 of the Minister of Economic Affairs and Infrastructure of 30 December 2022, approving the Elme Messer HYDG OÜ project.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

Grant agreements signed for projects in renewables-based green hydrogen technologies under this measure, representing at least EUR 11 million.

Evidence 2 provides a list of three investments in renewables-based green hydrogen technologies supported under the measure, showing for each item the allocated grant amount, the beneficiaries and a short description of the project.

Project 1 (Evidence 3) OÜ Derivaat NH3: Decision for grant agreement for the project "Green hydrogen value chain for green ammonia production in Paldiski", signed by the Management Board of the Environmental Investment Centre (KIK) on 11 December 2023. Article 1 of the grant agreement states that the grant is based on the Regulation No 109 of the Minister of Economic Affairs and Infrastructure of 30 December 2022, i.e. the measure "Creating opportunities for the uptake of renewables-based green hydrogen technologies" of the Estonian Recovery and Resilience Plan. The objective of the project is to transition to a chemical industry in Estonia that consumes green hydrogen and green ammonia, which causes less environmental impact, creating the prerequisites for developing a complete hydrogen value chain primarily in the chemical industry sector, while indirectly supporting also the transport sector. The agreed grant amount for the project is **EUR 16,965,000.**

Project 2 (Evidence 4) Eesti Energia AS with several partners: Decision for grant agreement for the project "Green hydrogen complete solution pilot project," signed by the Management Board of the Environmental Investment Centre (KIK) on 24 July 2024. Article 1 of the grant agreement states that the grant is based on the Regulation No 109 of the Minister of Economic Affairs and Infrastructure of 30 December 2022, i.e. the measure "Creating opportunities for the uptake of renewables-based green hydrogen technologies" of the Estonian Recovery and Resilience Plan. The objective of the project is to develop and pilot a complete green hydrogen value chain in Estonia, consisting of green hydrogen production, transportation, and its adoption in the transport sector. As a result of the project, renewable hydrogen will be used in the transport sector, and no non-renewable fuels will be used for its production. **The agreed grant amount for the project is EUR 24,740,015.**

Project 3 (Evidence 5) Elme Messer HYDG OÜ: Decision for grant agreement for the project "Establishment of a green hydrogen plant in the city of Narva", signed by the Management Board of the Environmental Investment Centre (KIK) on 24 July 2024. Article 1 of the grant agreement states that the grant is based on the Regulation No 109 of the Minister of Economic Affairs and Infrastructure of 30 December 2022, i.e. the measure "Creating opportunities for the uptake of renewables-based green hydrogen technologies" of the Estonian Recovery and Resilience Plan. As a result of the project, a green hydrogen production unit will be established and the hydrogen produced will be used as a feedstock in the chemical industry. Renewable electricity will be used throughout the entire value chain, and implementing this chain will help reduce greenhouse gas emissions associated with hydrogen production, transportation and consumption. **The agreed grant amount for the project is EUR 1.98 million**.

Together, the signed grant agreements represent EUR 43.68 million, in line with the target.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[B]-I[2-8-.2-8-]-T[43c], Confirmations from authorities accepting the final reports

Related Measure: EE-C[B]-I[2-8-.2-8-], Supply security investment support

Quantitative Indicator: Number of confirmations from authorities accepting the final reports

Baseline: 0

Target: 70

Time: Q2 2026

1. Context:

The objective of the investment is to support the transition of companies from fossil energy sources to alternative energy supply sources. The investment consists of support to investment projects for the transition of companies from fossil energy sources to alternative energy supply.

Target 43c is the last target of the investment, and it follows the completion of milestone 43a, related to launching a call for proposals to support investment projects for the transition of companies from fossil energy sources to alternative energy supply sources.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Extract of the Structural Funds Monitoring and Information System (SFOS) IT system, controlled by the Ministry of Finance, listing the projects selected following the call for proposals from milestone 43a and their status	Extract of the SFOS IT system listing 163 completed projects corresponding to real time view of the system.
3	List of completed projects selected for the assessment of the target	A list of 70 completed projects presented in a table providing details regarding project number, dates, project title, beneficiaries, etc.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

At least 70 confirmations from the authorities accepting the final project implementation reports following the call for proposals from milestone 43a.

Estonia published a call for proposals to support investment projects facilitating the transition of companies from fossil energy sources to alternative energy supply sources, as part of milestone 43a, which was positively assessed by the Commission under the 3rd payment request. Following the call, the "Estonian Business and Innovation Agency - Enterprise Estonia" funded at least 70 projects (Evidence 2).

The Commission services conducted an on-the-spot check on 18 March 2026 to verify the confirmations from the authorities accepting the final project implementation reports following the call for proposals from milestone 43a requirement. Estonia was requested to conduct a walkthrough of the *Struktuuritoetuse registri pidamise põhimäärus–Riigi Teataja* (i.e. the Structural Funds Monitoring and Information System – SFOS, which is the system in which the application and grant process is conducted, including the storage of confirmations by authorities accepting the final project implementation reports. A representative of the Estonian authorities showed the Commission the complete list of selected projects. The list included the 70 projects submitted by the Estonian authorities for the fulfilment of the target under Evidence 3.

- The Commission verified that the projects refer to the ones selected following the call for proposals to support investment projects for the transition of companies from fossil energy sources to alternative energy supply sources. The representative of the Estonian authorities filtered the relevant projects based on the name of the call for application, i.e. "Security of supply support for undertakings (national) (20.2.2.44)", confirming that all projects are related to the call for proposals from milestone 43a.
- Additionally, the Commission verified that the online listing in the system of the relevant projects included for each project the reference number, name, the beneficiary and the project status. The platform clearly displayed the projects status as "completed" ("lõpetatud", in Estonian language) for each project. When the status of the project in the SFOS is "completed", it means that the final project report has been submitted by the beneficiary, and there is an administrative confirmation by the authorities accepting the final report for the project. When the final project report is accepted, the final payment is forwarded for disbursement. Once the grant has been paid out, the project is marked as completed in the system. Thus, projects are marked as completed in the SFOS only after these steps are taken.
- For randomly selected projects, the Commission asked the authorities to click on the project to show detailed information on the project status, which included the name of the person (i.e. a representative of Enterprise Estonia) who had accepted the final implementation project and the link to the final implementation report submitted related to the call for proposals from milestone 43a. Each of the final reports opened by the authorities included complete information regarding the steps of the project implementation.

These checks were completed successfully, confirming that there are at least 70 confirmations from the authorities accepting the final project implementation reports following the call for proposals from milestone 43a.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: EE-C[C]-R[3-1-.3-1-]-T[46], Publication of datasets

Related Measure: EE-C[C]-R[3-1-.3-1-], Creation and development of a centre of excellence for data governance and open data

Quantitative Indicator: Number of published datasets

Baseline: 706

Target: 2600

Time: Q4 2025

1. Context:

The objective of the measure is to foster a better management of the data collected and held by the Estonian public authorities. The measure consists of the creation of a data management team within Statistics Estonia, and publication of datasets.

Target 46 requires that the number of datasets published shall be increased from 706 on 13 August 2021 to 2 600.

Target 46 is the second target or milestone of the reform, and it follows the completion of milestone 44, related to setting up a data management team in the Statistical Office, the Ministry of Economic Affairs and Communications and the State Information System Authority.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Estonia_Datasets - active hyperlinks	The list and description of datasets include an automated export of metadata from the Estonian national data portal (andmed.eesti.ee).

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

The number of datasets published shall be increased from 706 on 13 August 2021 to 2,600.

Estonia provided, under evidence 2, a list and description of datasets published in the Estonian National Data Portal as of 13 August 2021 and of 1 January 2026, generated through an automated export of metadata from the Estonian National Data Portal (andmed.eesti.ee). This list provides a structured and verifiable record of the datasets published at both reference dates, enabling a direct comparison between the baseline and the situation at the close of the implementation period. The list furthermore shows that

706 datasets were published on 13 August 2021 and that 5,683 datasets were published on 1 January 2026. The Estonian authorities have therefore significantly overachieved the target.

The Commission services conducted an on-the-spot check on 10 March 2026 to verify that the number of published datasets presented in evidence 2 corresponds to the number of published databases in the National Data Portal at the reference dates. This check was completed successfully, confirming that the number of published datasets available as of 13 August 2021 was 706 and that as of 1 January 2026 the number of published datasets was 5683.

Following the selection of a random sample of 60 units, Estonia submitted a list and description of the sampled datasets, drawn from a metadata export of the Estonian national data portal. The sample was constructed from a total population of 5,683 datasets by first excluding records published on or before 13 August 2021, yielding a filtered pool of 5,299 records from which 60 datasets were randomly selected. For each of the 60 sampled datasets, Commission services successfully accessed the corresponding URL on 24 March 2026, confirming that the dataset was live and publicly available at the time of verification.

Based on the datasets published in the Estonian National Data Portal as of 13 August 2021 and 1 January 2026 (evidence no. 2), the number of datasets increased from 706 to 5,683, thus exceeding the target of 2,600 by 3,083 datasets.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[C]-R[3-3-.3-3-]-T[50], IT developments online

Related Measure: EE-C[C]-R[3-3-.3-3-], Development of event services and digital gateway for entrepreneurs

Quantitative Indicator: Number of IT developments online

Baseline: 1

Target: 10

Time: Q4 2025

1. Context:

The objectives of the measure are to support the efficiency and the quality of the delivery of public services and reduce the administrative burden for entrepreneurs. The measure consists of IT developments related to the business event services and/or gateway for entrepreneurs.

Target 50 requires IT developments related to business event services and/or the gateway for entrepreneurs.

Target 50 is the second and last target of the reform, and it follows the completion of target 49, related to one project having successfully deployed new developments online.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	General links to Entrepreneur's view	**Entrepreneur's mailbox IT development.** This document describes the development of Estonia's state mailbox for entrepreneurs, detailing its role in facilitating communication between the state and businesses, and it includes screenshots and links to access the tool. Link: https://www.eesti.ee/ettevotja/et/avaleht
3	Central Authorisations Management Information System (CAMIS) (EST: Pääsuke) of Estonia	**Access management service Pääsuke IT development.** This document describes a detailed description of CAMIS, accompanied by screenshots and links to illustrate various functionalities. Link: https://www.eesti.ee/eraisik/et/artikkel/volituste-rollid Press release: https://www.ria.ee/uudised/riigiportaal-eestiee-taienes-keskse-volituste-haldamise-teenusega
4	Grants for entrepreneurs	**Information service about grants for entrepreneurs IT development.**

		This document describes the project's functionality and online presence, detailing how it aids users in accessing funding opportunities through various interactive tabs. It includes screenshots and links showcasing its accessibility. Link: https://www.eesti.ee/ettevotja/et/syndmusteenused/finantseerimisvoimalused#uldinfo Press release (in Estonian): https://www.ria.ee/en/news/state-portal-eestiee-added-two-new-services-entrepreneurs
5	Temporary obligations	**Service for temporary obligations for entrepreneurs IT development** This document describes, with screenshots, the service's completion by outlining its functionalities, such as timeline categorisation and filtering. It includes screenshots and links showcasing its accessibility. Link: https://www.eesti.ee/ettevotja/et/syndmusteenused/tahtajalisedkohustused#uldinfo Press release: https://www.ria.ee/en/news/state-portal-eestiee-added-two-new-services-entrepreneurs
6	Business-related supporting information	**Public services that support and facilitate business IT development.** This document describes, with screenshots, solutions for entrepreneurs, featuring accessible resources. Link: https://www.eesti.ee/ettevotja/et/syndmusteenused/tahtajalisedkohustused#lisateave
7	Activity licenses and notices	**Services related to activity licences and notices of economic activities from one place IT development.** This document describes, with screenshots, the facilitation of business event services and gateways, offering a link to user-accessible tools and a portal for entrepreneurs to manage company licences and notifications. Link: https://www.eesti.ee/ettevotja/et/syndmusteenused/tegevusload#pohiinfo
8	Employee related operations	**Information service about employee-related services IT development.** This document describes, with screenshots, a consolidation of employee-related services into a single eesti.ee portal for streamlined access, showcasing organised functionalities and links for easy navigation. Link: https://www.eesti.ee/ettevotja/et/syndmusteenused/tootajatega-seotud-toimingud#toosuhe

9	Establishing a company	**Business establishment information service IT development.** This document describes through screenshots a structured landing page with a step-by-step guide that simplifies company formation and enhances information accessibility, and links for accessing tools. Link: https://www.eesti.ee/syndmusteenused/et/ettevotte-asutamine-ja-haldamine
10	Export operations	**Information service on export operations IT development.** This document describes through screenshots the organisation of export operations into categories such as market entry and financing, featuring interactive menus, step-by-step guidance, consolidating information on eesti.ee for a unified overview. Link: https://www.eesti.ee/ettevotja/et/syndmusteenused/eksport#uldinfo-ja-sihtturud

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

Number of IT developments related to the business event services and/or gateway that are available online.

- Evidence 2 to 10 provide an overview of each of the nine IT developments related to business event services and/or the digital gateway for entrepreneurs. The digital gateway Eesti.ee, is the Estonian government's official online portal page for entrepreneurs, where business-related information, services, and company data are centralized in one place. Each piece of evidence describes an IT development, includes screenshots of the IT tool and the links to access the tool. The developments provide entrepreneurs with multilingual support, ensuring comprehensive coverage of the planned service scope.
- The baseline of 1 IT development is the Entrepreneur's data card and desktop IT development, which was positively assessed under target 49 in payment request 2.
- The Commission services conducted an on-the-spot check on 19 January 2026 to verify that the IT developments are available online and available to entrepreneurs through their online account on the eesti.ee government portal and relate to the business event services and/or gateway.
- The Commission services accessed the link provided by the authorities on 22 January 2026 to verify the working of the provided URL links of the 9 IT developments.
- All nine IT developments, supported by the eesti.ee portal, are available to cross-border users on a non-discriminatory basis in line with Art. 13 of the Single Digital Gateway Regulation, since the eesti.ee portal's authentication layer supports cross-border eID recognition under the eIDAS Regulation.

- The checks were completed successfully confirming that the IT development tools are available online and confirming that all 9 IT developments are related to the business event services and/or digital gateway. More precisely, the Commission services were able to verify that:
    - *Entrepreneur's mailbox* enhances the state mailbox for entrepreneurs by expanding communication, integrating notifications, synchronising contacts, improving security, and involving key institutions (as described in evidence 3). The mailbox service is available exclusively to authenticated entrepreneurs via the eesti.ee state portal. This IT development is directly relevant to the digital gateway as it provides entrepreneurs with a secure, centralised channel for receiving and managing official communications.
    - *CAMIS (known as Pääsuke)* centralises authorisation management for Estonian legal entities via the eesti.ee portal, removing the need for multiple self-service access (as described in evidence 4). This IT development is related to and strengthens the digital gateway by simplifying access control, enabling entrepreneurs to seamlessly utilise business event services without redundant logins or permissions.
    - *Information service about grants for entrepreneurs* offers entrepreneurs a digital platform for accessing updated public funding opportunities, such as loans and grants, with search filters and saved measures for efficient use (as described in evidence 5). This IT development is related to and supports business event services by providing real-time access to a broad range of funding options, enabling entrepreneurs to identify and secure the financial support needed for their events in a timely manner and reducing potential delays in planning and execution.
    - *Service for temporary obligations for entrepreneurs* helps entrepreneurs track public sector deadlines through a user-friendly interface, providing detailed information for authenticated users in multiple languages (as described in evidence 6). This IT development is related to and supports business event services by providing a structured means to monitor and meet time-sensitive regulatory obligations, thereby facilitating event planning, licensing processes, and operational continuity.
    - *Public services that support and facilitate business* unifies non-financial public services like activity licences on eesti.ee, using micro frontend technology to enhance the entrepreneurs' portal (as described in evidence 7). This IT development is related to and supports business event services by consolidating permit and licence management within a single digital environment, simplifying the administrative steps required to organise compliant and legally sound events.
    - *Services related to activity licences and notices of economic activities from one place* provides entrepreneurs with a portal to manage company licences and notifications, ensuring transparent, high-quality business services (as described in evidence 8). This IT development is related to and supports business event services by offering a centralised access point for licence and notification management, facilitating compliance with the legal and regulatory requirements applicable to events.
    - *Information service about employee-related services* consolidates employee-related services like employment and health into a single eesti.ee portal for streamlined access and personalisation for entrepreneurs (as described in evidence 9). This IT development is related to business event services as it enables entrepreneurs to access the employment and health-related services needed to recruit, engage, and manage staff for their events from a single digital environment, reducing the administrative burden associated with workforce management.
    - *Business establishment information service* simplifies company formation, guiding users step-by-step through start-up processes (as described in evidence 10). This IT

development is related to business event services as it enables entrepreneurs to establish the legal entities required to organise and operate events, providing structured guidance that reduces the time and complexity involved in meeting formation requirements. *Information service on export operations* consolidates export-related information for entrepreneurs, providing a unified overview of obligations and services in organised categories on eesti.ee (as described in evidence 11). This IT development is related to business event services as it enables entrepreneurs organising or participating in cross-border events to navigate export-related obligations and services from a single digital environment, reducing the complexity of meeting international requirements and supporting the operational continuity of events with an international dimension.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[C]-I[3-5-.3-5-]-T[58], Security testing by the Information System Authority

Related Measure: EE-C[C]-I[3-5-.3-5-], Reconfiguration of basic digital services and safe transition to cloud infrastructure

Quantitative Indicator: Number of tests

Baseline: 0

Target: 16

Time: Q4 2024

1. Context:

The objective of the measure is to increase the resilience, the security and the reliability of the IT systems and services of the Estonian public authorities. The measure consists of the creation of a new public body in charge of the central management of the IT basic services and infrastructures of public institutions, the procurement of private cloud infrastructure resources, the migration of existing information systems to the private cloud, the testing of information systems used by public authorities by the Estonian Information System Authority (RIA), the extension of the private cloud to the data embassy.

Target 58 relates to the security testing by the Information System Authority information systems used by public authorities.

Target 58 is the fifth and last milestone or target of the investment. It follows the completion of milestone 54, target 55 and milestone 56, related to the development of centrally delivered IT base services, deployment of national private cloud infrastructure by public authorities and to the extension of the cloud infrastructure to the data embassy, respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Report of the security test No1	Report of the first security test carried out at the Ministry of Education and Research (HTM) during the period of 13.02.2024-28.02.2024 by the Information System Authority (RIA).
3	Report of the security test No2	Report of the first security test carried out at the Information System Authority (RIA) during the period of 11.01.2024-24.01.2024 by the Information System Authority (RIA)
4	Report of the security test No3	Report of the second security test carried out at the Information System Authority (RIA) during the period of

		24.01.2024-31.01.2024 by the Information System Authority (RIA)
5	Report of the security test No4	Report of the security test carried out at the Tax and Customs Board (MTA) during the period of 24.10.2023-01.11.2023 by the Information System Authority (RIA).
6	Report of the security test No5	Report of the security test carried out at the Centre of Registers and Information Systems (RIK) during the period of 20.12.2023-16.01.2024 by the Information System Authority (RIA).
7	Report of the security test No6	Report of the third security test carried out at the Information System Authority (RIA) during the period of 05.02.2024-13.03.2024 by the Information System Authority (RIA).
8	Report of the security test No7	Report of the first security test carried out at the Tallinn Administrative and Circuit Courts during the period of 15.02.2024-03.04.2024 by the Information System Authority (RIA).
9	Report of the security test No8	Report of the fourth security test carried out at the Information System Authority (RIA) during the period of 09.05.2024-15.05.2024 by the Information System Authority (RIA).
10	Report of the security test No9	Report of the second security test carried out at the Ministry of Education and Research (HTM) during the period of 04.04.2024-19.04.2024 by the Information System Authority (RIA).
11	Report of the security test No10	Report of the security test carried out at the National Electoral Committee (VVK) during the period of 30.04.2024-02.05.2024 by the Information System Authority (RIA).
12	Report of the security test No11	Report of the third security test carried out at the Ministry of Education and Research (HTM) during the period of 30.05.2024-20.06.2024 by the Information System Authority (RIA).
13	Report of the security test No12	Report of the second security test carried out at the Tallinn Administrative and Circuit Court during the period of 15.02.2024-03.04.2024 by the Information System Authority (RIA).
14	Report of the security test No13,	Report of the security test carried out at the Information Technology Centre of the Ministry of Finance (RmIT) during the period of 30.04.2024-28.06.2024 by the Information System Authority (RIA).
15	Report of the security test No14	Report of the fourth security test carried out at the Ministry of Education and Research (HTM) during the period of 10.05.2024-28.06.2024 by the Information System Authority (RIA).
16	Report of the security test No15	Report of the third security test carried out at the Information System Authority (RIA) during the period of

		07.08.2024-19.08.2024 by the Information System Authority (RIA).
17	Report of the security test No16	Report of the fifth security test carried out at the Ministry of Education and Research (HTM) during the period of 17.07.2024-30.10.2024 by the Information System Authority (RIA).
18	Report of the security test No17	Report of the security test carried out at the Environmental Investment Centre (KIK) during the period of 11.11.2024-20.11.2024 by the Information System Authority (RIA).
19	Report of the security test No18	Report of the first security test carried out at the Agricultural Registers and Information Board (PRIA) during the period of 16.12.2024-31.12.2024 by the Information System Authority (RIA).
20	Report of the security test No19	Report of the security test carried out at the Information Technology Centre of the Ministry of Interior (SMIT) during the period of 25.11.2024-31.12.2024 by the Information System Authority (RIA).
21	Report of the security test No20	Report of the sixth security test carried out at the Ministry of Education and Research (HTM) during the period of 10.05.2024-28.06.2024 by the Information System Authority (RIA).
22	Report of the security test No21	Report of the second security test carried out at the Environmental Investment Centre (KIK) during the period of 25.11.2024-19.12.2024 by the Information System Authority (RIA).
23	letter from the State Information System Authority (RIA) to the Ministry of Justice	letter from the State Information System Authority (RIA) to the Ministry of Justice and Digital Affairs, presenting 21 reports on the central security testing of information systems of state institutions
24	printout of the digital signature	printout of the digital signature of the Director-General of the State Information System Authority (RIA) on 28 March 2025, on the 21 security tests

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

Number of security tests carried out by the Information System Authority. The test results shall be summarised in security testing reports.

- Estonia’s Information System Authority (RIA) carried out a total of 21 security tests, as demonstrated by 21 security reports prepared by a security testing team (the so-called Red Team) at the Estonian Information System Authority (RIA) (evidence 2 to 22), exceeding the target of 16 security tests. The reports provided show that the following security tests were conducted:

State institutions whose information system was security tested	Number of tests carried out	Security test numbers	Period of testing
Ministry of Education and Research (HTM)	6	1	13.02.2024 – 28.02.2024
		9	04.04.2024 – 19.04.2024
		11	30.05.2024 – 20.06.2024
		14	10.05.2024 – 28.06.2024
		16	17.07.2024 – 30.10.2024
		20	10.05.2024 – 28.06.2024
Information System Authority (RIA)	6	2	11.01.2024 – 24.01.2024
		3	24.01.2024 – 31.01.2024
		6	05.02.2024 – 13.03.2024
		8	09.05.2024 – 15.05.2024
		12	08.05.2024 – 12.07.2024
		15	07.08.2024 – 19.08.2024
Estonian Tax and Customs Board (MTA)	1	4	24.10.2023 – 01.11.2023
Centre of Registers and Information Systems (RIK)	1	5	20.12.2023 – 16.01.2024
Tallinn Administrative and Circuit Court	1	7	15.02.2024 – 03.04.2024
National Electoral Committee (VVK)	1	10	30.04.2024 – 02.05.2024
Environmental Investment Centre (KIK)	2	17	11.11.2024 – 20.11.2024
		21	25.11.2024 – 19.12.2024
Agricultural Registers and Information Board (PRIA)	1	18	16.12.2024 – 31.12.2024
Information Technology Centre of the Ministry of Finance (RmIT)	1	13	30.04.2024 – 28.06.2024
Information Technology Centre of the Ministry of Interior (SMIT)	1	19	25.11.2024 – 31.12.2024

- Each security test report (evidence 2-22) shows on the top of the first page that the test concerned a security test, namely a penetration test. The first row in the Penetration Testing Information section of each security test report specifies the period of testing, confirming that all tests happened between 2023 and 2024. The fourth row in the same section of each security test report specifies the targeted organisation.
- All 21 test results have been signed by the Director General of the State Information System Authority (RIA), Mr Joonas Heiter, on 28 March 2025 (evidence 24) in one encrypted container (asice) and transferred to the Ministry of Justice and Digital Affairs with a cover letter (evidence 23). Signature of the Director General together with the letter to the ministry attesting this confirms that the security tests were carried out by the State Information System Authority (RIA).

Furthermore, in line with the description of the measure, **the measure consists of the testing of information systems used by public authorities by the Estonian Information System Authority (RIA),** Each security test report (Evidence 2–22) specifies the Estonian public authorities for which the information systems were tested, in particular:

- Ministry of Education and Research (HTM) (evidence 2, evidence 10, evidence 12, evidence 15, evidence 17 and evidence 21)
- Information System Authority (RIA) (evidence 3, evidence 4, evidence 7, evidence 9, evidence 13 and evidence 16)
- Estonian Tax and Customs Board (MTA) (evidence 5)
- Centre of Registers and Information Systems (RIK) (evidence 6)
- Tallinn Administrative and Circuit Court (evidence 8)
- National Electoral Committee (VVK) (evidence 11)
- Environmental Investment Centre (KIK) (evidence 17 and evidence 22)
- Agricultural Registers and Information Board (PRIA) (evidence 19)
- Information Technology Centre of the Ministry of Finance (RmIT) (evidence 14)
- Information Technology Centre of the Ministry of Interior (SMIT) (evidence 20)

Therefore, the reports provided (evidence 2 to 22) demonstrate the information systems tested by the Estonian Information System Authority (RIA) are systems used by public authorities.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[C]-R[3-6-.3-6-]-M[59], Entry into force of legal act(s)

Related Measure: EE-C[C]-R[3-6-.3-6-], The strategic analysis of money laundering and terrorist financing in Estonia

Qualitative Indicator: Entry into force of legal act(s)

Time: Q4 2024

1. Context:

This reform aims to increase the capacity of the Financial Intelligence Unit to identify money laundering schemes and channels at an early stage. The measure consists of establishing a Centre for Strategic Analysis within the Financial Intelligence Unit.

Milestone 59 concerns the strategic analysis to access and process data relevant to the detection and prevention of money laundering and terrorist financing in Estonia.

Milestone 59 is the only milestone or target of this reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Amendment to the Money Laundering and Terrorist Financing Prevention Act (MLTFPA) adopted on 17 June 2020, publication reference RT I, 10.07.2020, 1	Amendment to the MLTFPA imposing additional reporting obligations https://www.riigiteataja.ee/akt/110072020001
3	Regulation 39 of the Minister of Finance adopted on 6 November 2020, publication reference RT I, 10.11.2020, 16	Statutes of the Financial Intelligence Unit https://www.riigiteataja.ee/akt/110112020016

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Entry into force of the legal act(s). Legal act(s) shall have entered into force to allow the Centre for Strategic Analysis to access and process data relevant to the detection and prevention of money

laundering and terrorist financing: (1) the statute of the Financial Intelligence Unit shall enter into force establishing the Centre for Strategic Analysis. [...]

The statute of the Financial Intelligence Unit (‘Rahapesu Andmebüroo põhimäärus’ in Estonian) was adopted by Regulation 39 of the Minister of Finance (evidence 3) on 6 November 2020 and published in the State Gazette (‘Riigiteataja’ in Estonian) on 10 November 2020. According to its article 22, Regulation 39 entered into force on 1 January 2021.

- Paragraph 10 of the statute of the Financial Intelligence Unit (FIU) established the Centre for Strategic Analysis (SAO) as a separate structural unit of the Financial Intelligence Unit.
- Paragraph 13 of the statute defines the tasks of the Centre for Strategic Analysis as “conduct research and analysis on the risks, threats, trends, patterns and methods of operation of money laundering and terrorist financing.”

[...] (2) an amendment of the Money Laundering and Terrorist Financing Prevention Act shall enter into force.

The ‘Act on Amendments to the Money Laundering and Terrorist Financing Prevention Act and Other Acts’ (‘Rahapesu ja terrorismi rahastamise tõkestamise seaduse ja teiste seaduste muutmise seadus’ in Estonian) (hereinafter referred to as ‘MLTFPA’) (evidence 2). amending the Money Laundering and Terrorist Financing Prevention Act was amended on 17 June 2020 and published in the State Gazette (‘Riigiteataja’ in Estonian) on 10 July 2020. According to its header, the amendment entered into force on 20 July 2020 (the date of entry into force or “Jõustumise kp" in Estonian is in the header). The MLTFPA was amended to grant the Minister of Finance (the minister responsible for the Money Laundering and Terrorist Financing prevention area) the authority to impose anti-money laundering reporting obligations on companies.

With the amendment, a new paragraph 54^1 (titled “Reports submitted to Financial Intelligence Unit”) was introduced to the MLTFPA. In particular, section one of paragraph 54^1 states that *“Credit and financial institutions, as well as persons subject to supervision exercised by the Financial Intelligence Unit under subsection 1 of paragraph 64 of this Act, must submit reports to the Financial Intelligence Unit containing information necessary for the performance of the statutory functions.”* This ensures the collection of data relevant to the detection and prevention of money laundering and terrorist financing.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[D]-R[4-4-.4-4-]-M[72], Entry into force of legal acts

Related Measure: EE-C[D]-R[4-4-.4-4-], Boosting the green transition in the energy economy

Qualitative Indicator: Legal act entered into force

Time: Q4 2024

1. Context:

The objective of the measure is to contribute to decarbonising energy in Estonia. The measure consists of updating the National Development Plan of the Energy Sector and adopting legislation to accelerate the installation of renewable electricity production capacity.

Milestone 72 relates to the entry into force of legal acts to remove the barriers to installation of renewable energy generation and storage facilities.

Milestone 72 is the third milestone of the reform, and it follows the completion of milestone 70 related to the adoption of the Government decision on investments needed to alleviate the defence related height restrictions on wind parks and milestone 71 related to the adoption of the decision of the Government on the initiation of the preparation process of the National Development Plan of the Energy Sector. It will be followed by milestone 73, related to the adoption of the National Development Plan of the Energy Sector by the Government.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	The Act Amending the Electricity Market Act and Other Acts which was published on 7 March 2023 and entered into force on 17 March 2023 (Promulgated by the President of the Republic, 01.03.2023 Decision No. 281), publication reference RT I, 07.03.2023, 21	The link to the State Gazette: Act on Amendments to the Electricity Market Act and Other Acts – Riigi Teataja
3	Amendment to the Regulation No 10 of the Government of the Republic from 14 February 2019 “Electricity Network Code for the Operation of the Electricity System” which entered into force on 22 June 2024 (Regulation No. 10), publication reference RT I, 19.06.2024, 4	The link to the State Gazette: Amendment of Regulation No. 10 of the Government of the Republic of 14 February 2019 "Network Code for the Operation of the Electricity System" – Riigi Teataja

4	– Council of European Energy Regulators, Annual national report	2024 Annual Activity Report in Estonia: on the Results of Monitoring the Internal Electricity and Natural Gas Markets in 2023.
5	The Act amending the Electricity Market Act which entered into force on 14 February 2026 (Promulgated by The President of the Republic, 29.01.2026 Decision No. 660), publication reference RT I, 04.02.2026, 1	The link to the State Gazette: Act on Amendments to the Electricity Market Act – Riigi Teataja
6	2024 Report: “Active consumers in the future energy system: development trends until 2040”	2024 Report: “Active consumers in the future energy system: development trends until 2040” published by the Estonian Foresight Centre. The link to the report: 2024_aktiivsed-tarbijad-tuleviku-energiasusteemis_raport-1.pdf

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Legal acts shall enter into force to remove the barriers to installation of renewable energy generation and storage facilities (...)

According to the 2024 Estonia National Report from the Council of European Energy Regulators (see section 1.1.1, Evidence No 4), the volume of electricity producers wishing to connect to the grid has increased significantly over 2022 and significantly exceeds the capacity of the grid. The report describes the so-called “phantom projects” in the electricity grid as being a barrier to the installation of new energy generation capacity: when a connection point is added to the transmission network without a corresponding production unit, it blocks valuable network capacity. This creates a significant barrier to building new power plants and grid connections, as connection fees increase due to the scarcity of available grid resources (Section 1.1.1, Evidence 4). The report states that, in order to alleviate that barrier, network operators should be given the right to charge a reasonable fee for a reserved but unused electricity network resource. This approach has been introduced through the amendments to the Electricity Market Act.

The Act Amending the Electricity Market Act and Other Acts (hereinafter referred to as ‘Decision No 281’) (Evidence 2) was published in the State Gazette No. RT I, 07.03.2023,21 on 07 March 2023 and a Decision No 281 entered into force on 17 March 2023.

Paragraph 87[1] of Decision No. 281 has been added and states that a market participant entering the electricity grid must pay a fee to the Transmission Network Operator if they do not use the connection capacity. This contributed to free up unused capacity for the installation of new renewable generation and storage facilities.

The period specified in subsection 4 of paragraph 87 is as follows: one-year after the commencement of production in the case for solar panels installation, three years for offshore wind farms installations and two years for other technologies, as of completion of the connection point or the network operator's deadline for performing the connection contract.

Subsection 10 of paragraph 87 states that "*The network operator shall use the funds paid (...) to cover the investment costs related to the increase of the capacity of its network*." Therefore, the amendments enable a faster connection to the grid and enhance the developments of renewables and energy storage capacities.

Moreover, the Act amending the Electricity Market Act (hereinafter referred to as 'Decision No 660') (Evidence 5) was published in the State Gazette No. RT I, 04.02.2026, 1on 04.02.2026. Decision No 660 entered into force on 14 February 2026, as specified in the header of the legal act.

Subsection 8 of paragraph 42^7 was added to establish a single calculation basis for all fees charged to energy storage units, based on net consumption. This replaces the previous mechanisms under which energy storage units were charged twice, both for charging and discharging energy.

The 2024 Report on Active consumers in the energy system of the future (Evidence 6) identified that allowing grid fee exemptions to energy storage units would enable consumers to manage their energy reserves more actively and flexibly. In particular, buying electricity from the grid at low-price moments and storing it in the battery would no longer incur extra costs and thus incentivize the installation of energy storage units.

Therefore, the amendments give better opportunity to electricity storage units' owners to compete with electricity producers by removing this double taxation and thereby reducing the operating costs of energy storage units. Thus, introducing a fee for unused grid capacity for electricity production and removing double fees for storage remove barriers to installing renewable energy generation and storage facilities, as unused capacity is returned to the TSO and costs of storage units are lowered. This incentivises and allows new electricity producers and storage developers to connect to the grid faster, directly improving the grid queue management process.

(...) for example, streamlining permitting procedures.

The Act amending the Regulation No 10 of the Government of the Republic from 14 February 2019 "Electricity Network Code for the Operation of the Electricity System" (hereinafter referred to as 'Regulation No 10') (Evidence 3) was published in the State Gazette of Estonia No. RT I, 19.06.2024, 4 on 19 June 2024. Regulation No 10 entered into force on 22 June 2024, as specified in the header of the legal act.

The amendments to the Electricity Network Code aim to streamline permitting procedures. Subsection 1 of Article 19 has been amended to clarify the information and documents that a market participant must submit to the transmission system operator (TSO) when applying for a new network connection or changing the consumption and production conditions of an existing one.

This includes repealing Subsection (1)2 of Article 19 which requested "*a decision made by the decision-maker specified in the Environmental Impact Assessment and Environmental Management System Act which certifies that the environmental impact has been assessed or according to which there is no need to* *carry out an environmental impact assessment"* as part of the connection application procedure, therefore streamlining the process.

The amendments to the Electricity Network Code (Evidence 3) also add the information and document that a market participant shall submit to the TSO regarding the connection of offshore wind farms (subsection 1^2 of Article 19), which were not specified before in the Electricity Network Code.

The amendment to subsection 1^1 of Article 22 of the Electricity Network Code states that the distribution network operator must offer a connection contract to a market participant within 30 days of receiving an application to connect electricity produced from renewable energy sources to the network. Setting a deadline for receiving a contract offer speeds up the permitting procedures process.

Furthermore, in line with the description of the measure, the milestone consists of **adopting legislation to accelerate the installation of renewable electricity production capacity.** Introducing a fee for unused grid capacity for electricity production enables new electricity producers and storage developers to connect to the grid more quickly (see above, Evidence 2). Setting a single calculation basis for fees charged to energy storage give better opportunities to the owners of electricity storage units to compete with electricity producers (see above, Evidence 5). Setting a deadline for the distribution network operator to issue a connection contract offer to market participants also accelerates the installation of renewable electricity production capacity (see above, Evidence 3).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[D]-I[4-8-.4-8-]-M[80a], Contractors for the radar and passive radar systems selected and contracts signed

Related Measure: EE-C[D]-I[4-8-.4-8-], Boosting offshore wind farms development

Qualitative Indicator: Contracts signed

Time: Q4 2024

1. Context:

The objective of this measure is to make it possible for offshore wind turbines, regardless of their height, to operate in the Gulf of Riga and Estonian islands Hiiumaa, Saaremaa and Vormsi.

Milestone 80a consists in the signature of contracts for the detailed design of air surveillance radar, passive radar system, and construction works for radar buildings.

Milestone 80a is the first step of the implementation of the investment. It will be followed by milestone 80c, related to the removal of the height restriction on offshore wind turbines in the Gulf of Riga and Estonian islands Hiiumaa, Saaremaa, Vormsi.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Signed Contract between Air Traffic Services Agency and Bauest OU for the Renovation of the radar building and territory's technical systems, including design	Signed contract No 279889 for Renovation of the radar building and territory's technical systems, including design Contract signed on 22 August 2024.
3	Technical Specifications	Technical specifications of the contract on Renovation of the radar building and territory's technical systems, including design.
4	Signed contract between the Estonian Centre for Defence Investments and Mapri Ehitus on Building A1 - design and construction	Signed contract No 3-6/24/1178 for Building A01 - design and construction. Signed 27 December 2024.
5	Signed Contract between the Estonian Centre for	Signed contract No 2-2/24/1138 on Passive Coherent Location System.

	Defence Investments and Pro Patria Electronics Ltd on the Passive Coherent Location system	Signed 12 December 2024.
6	Signed Contract between the Estonian Centre for Defence Investments and Thales LAS France S.A.S for Procurement MRR2023 System	Signed Contract for Radar system Procurement. Signed on 20 June 2024.
7	Statement of Work	Statement of Work – Appendix to the contract MRR2023 System.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Contracts signed for the detailed design of air surveillance radar, (...)

The contract No TLASFR-TLASFR-23-00040098-000 for active air surveillance radar (Evidence No 6) was signed on 20 June 2023 between Thales (the Seller) and the Estonian Centre for Defence Investments (EMOD, the Buyer). Annex 6 to the contract "Statement of Work" (Evidence No 7) provides the technical description of the two long range air surveillance radar systems to be acquired. Section 4 provides a description of the goods and services to be provided under the contract. Section 2.3 of the Statement of Work requires a System Specification Review as well as a System Design Review and a Critical Design Review to present the design of the radar system. The contract therefore requires detailed design of the air surveillance radar systems.

(...) passive radar systems (...)

A passive radar system contract was signed on 12 December 2024 (Evidence No 5) between the Estonian Centre for Defence Investments (EMOD, the Buyer) and Pro Patria Electronics Ltd. (the Seller) following the request for proposal No 2-7/23/3903. The object of the contract is "*the passive coherent location system equipment with accessories, spare parts, training, consulting maintenance and repairing services and other equipment and services which are related to Passive Coherent Location system project*" (Section 1.1, Evidence No 5). In the price proposal for Passive coherent location system (page 17, Evidence No 5) it is stated that "*the proposal contains stationary PCL System which is able to 3D localize aerial targets exploiting FM and DVB-T/T2 sources of illumination*." The Passive Coherent Location System is defined in the Project Management Activities of ProPatria Electronics (page 29, Evidence No 5).

(...), and construction works for radar buildings

A contract for construction works was signed between Air Traffic Services Agency (the contracting entity) and OÜ BauEst (the contractor) on 22 August 2024 as a result of the public procurement "Renovation of the radar building and the technical systems of the territory with design (Estonian Air Navigation Services)" (reference No 279889) (Evidence No 2). Section 2.1 of the contract (Annex 3.1 page 1) states that "*The contractor shall carry out the design and construction work for the construction of a communication line* *between the radar building and its technical systems [... and the premises of the contracting authority's air traffic control centre [...]"*.

The technical specifications of the contract describe that: "*the Radar building consists of the diesel generator space, the UPS space, the radar equipment space, the corridor, the stairway tower and the equipment room at the top of the tower*" (page 1, Evidence No 3). The construction of a new communication link from the air traffic control building to the radar building, together with all the necessary works and equipment and the technical expertise for the construction of the radar building are also part of the scope of the works.

In addition, the contract for services No. 3-6/24/1178 between the Estonian Centre for Defence Investment (the contracting authority) and the limited liability company Osaühing Mapri Ehitus (the contractor) was signed on 27 December 2024 (Evidence No 4) following the procurement "Building A1 - design and construction" (reference 273127). The A1 Building is the air surveillance radar building (referred as A01 in the contract). Paragraph 1.1 of the contract states that the contractor undertakes "*to carry out the design and execution of the A1 building* [...] *in accordance with this contract, on the basis of the basic information supplied by the contracting authority in the context of the procurement procedure 'Building A1 – Design and Construction' (reference No 273127) and in accordance with the prescribed construction and technical requirements"* (page 1, Evidence No 4).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[E]-I[5-4-.5-4-]-M[91], EE-C[E]-I[5-4-.5-4-]-M[91], New tramway line

Related Measure: EE-C[E]-I[5-4-.5-4-], Construction of the Tallinn Old Port tram line

Qualitative Indicator: New tramway line in operation

Time: Q4 2025

1. Context:

The objective of the measure is to increase the share of sustainable mobility in the Tallinn region. The investment consists in constructing a new tramline.

Milestone 91 relates to a new section of 2500m of tramway line in operation, as confirmed by the permit to operate.

Milestone 91 is the third and last milestone of the investment and follows the implementation of milestone 89 related to the completion of the tramway construction project design and milestone 90 related to the award of the works contract.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Permit to operate Authorisation No. 2412371/04965	Permit to operate issued by the Tallinn City Planning Board (*Tallinna Linnaplaneerimise Amet*) for the contractor on 28 October 2024.
3	Submission notice No. 2511525/03831 requesting length correction	Submission notice by the Tallinn City Planning Department requesting that the length of the tramway in the Building Register (EHR) Authorisation No 2412371/04965 dated 14 February 2025 be corrected. The entry is visible online: online: https://urldefense.com/v3/__https:/livekluster.ehr.ee/ui/ehr/v1/document?docNr=2511525*03831__;Lw!!DOxrgLBm!EjethZmJhY4PWVZpePsv7wpHRGlOglayzwewBzuFpXzmKLgp-YD2YJNE2ycZMm8edO6s98BTC3Ey9dqZ4gAMoKe88gXJfZe7rao0$ https://urldefense.com/v3/__https:/livekluster.ehr.ee/ui/ehr/v1/document?docNr=2511525*03831__;Lw!!DOxrgLBm!EjethZmJhY4PWVZpePsv7wpHRGlOglayzwewBzuFpXzmKLgp-YD2YJNE2ycZMm8edO6s98BTC3Ey9dqZ4gAMoKe88gXJfZe7rao0$

4	Correction entry in the registry No. 2511522/19439	Correction of the Authorisation No 2412371/04965 dated 15 March 2025. The entry is visible online: https://urldefense.com/v3/__https:/livekluster.ehr.ee/ui/ehr/v1/document?docNr=2511525*03831__;Lw!!DOxrgLBm!EjethZmJhY4PWVZpePsv7wpHRGlOglayzwewBzuFpXzmKLgp-YD2YJNE2ycZMm8edO6s98BTC3Ey9dqZ4gAMoKe88gXJfZe7rao0$

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

New 2 500m section of tramway line in operation as confirmed by the permit to operate. Furthermore, in line with the description of the measure, **the investment consists of constructing a new tramline.**

The permit to operate the tramway line (Kasutusluba) Authorisation No. 2412371/04965 (Evidence No. 2) was issued by the Tallinn City Planning Board (Tallinna Linnaplaneerimise Amet) and registered in the Building Registry on 28 October 2024. It certifies that the tramway line section Kivisilla-Hobujaama is new and in operation.

Estonia has explained that the permit to operate contained a clerical error. On page 4 of permit to operate (Evidence No. 2) the length of the tramline is incorrectly stated as 2000 m², whereas the actual length of the tramline is 2510 m. Consequently, the main construction contractor submitted a correction request to the Building Registry via a notice dated 14 February 2025 (Evidence no. 3). This request is digitally signed and specifically notes as "Reason for notification: I am correcting errors in the data of an existing building".

The notice includes the following comment: "the length of the route was erroneously indicated in the application to the Building Registry (EHR). The corrected length of the route is 2510 m. The m² is erroneously indicated as the unit of measurement of the length of the route on the permit for use No 2412371_04965. Please correct this and indicate the correct unit of measurement – m – on the use permit…".

Subsequently, the Tallinn City Planning board issued a registry correction notice No. 2511522/19439 on 16 March 2025, correcting the length of the tramway line in the permit to operate to 2510 meters (Evidence No. 4). This is in line with the description of the milestone requiring a length of 2500 meters of tramway line.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[E]-I[5-5-.5-5-]-T[93], Construction works on bike- and walkways infrastructure delivered

Related Measure: EE-C[E]-I[5-5-.5-5-] Municipalities' investments in bike- and walkways

Baseline: 0

Goal: 18

Quantitative Indicator: Construction works

Time: Q4 2025

1. Context:

The objective of the measure is to reduce car dependency and increase sustainable mobility in areas outside the three major urban centres (Tallinn, Tartu, Pärnu). The investment consists of construction works for bike- and walkways.

Target 93 concerns the delivery of at least 18 construction works of bike and walkways infrastructure.

Target 93 is the second and last milestone or target of the investment, and it follows the completion of milestone 92 related to the publication of a call for proposals for investments by municipalities in bike- and walkways.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Certificate of completion of works of Walkway and Bikeway in Elva	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Elva issued by the Municipality of Elva, signed by the Municipality of Elva and the Contractor.
3	Signature printout of Certificate of Works in Viru-Nigula	Document confirming the authenticity of signatures of the Certificates of Works in Viru-Nigula.
4	Certificate of completion of Walkway and Bikeway in Viru-Nigula	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Viru-Nigula issued by the Municipality of Viru-Nigula and the Contractor.
5	Signature printout of Certificate of Works in Laeva-Valmaotsa	Document confirming the authenticity of signatures of the Certificates of Works in Laeva-Valmaotsa.
6	Certificate of completion of works of Walkway and Bikeway in Laeva-Valmaotsa	Certificate of Completion of Works regarding a Walkway and Bikeway in the Rural Municipality of Tartu issued by the Rural Municipality of Tartu, signed by the Rural Municipality of Tartu and the Contractor.

7	Signature printout of Certificate of Works in Tsooru	Document confirming the authenticity of signatures of the Certificates of Works in Tsooru.
8	Certificate of completion of works of Bikeway in Tsooru	Certificate of Completion of Works regarding a Bikeway in the Municipality of Antsla issued by the Municipality of Antsla, signed by the Municipality of Antsla and the Contractor.
9	Signature printout of Certificate of Works in Märjamaa	Document confirming the authenticity of signatures of the Certificates of Works in Märjamaa.
10	Certificate of completion of works of Walkway and Bikeway in Märjamaa	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Märjamaa issued by the Municipality of Märjamaa, signed by the Municipality of Märjamaa and the Contractor.
11	Signature printout of Certificate of Works in Sillamäe	Document confirming the authenticity of signatures of the Certificates of Works in Sillamäe.
12	Certificate of completion of works of Walkway and Bikeway in Sillamäe	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Sillamäe issued by the Municipality of Sillamäe, signed by the Municipality of Sillamäe and the Contractor.
13	Signature printout of Certificate of Works in Loksa	Document confirming the authenticity of signatures of the Certificates of Works in Loksa.
14	Certificate of completion of works of Walkway in Loksa	Certificate of Completion of Works regarding a Walkway in the Municipality of Loksa issued by the Municipality of Loksa, signed by the Municipality of Loksa and the Contractor.
15	Certificate of completion of works of Walkway and Bikeway in Kohila	Certificate of Completion of Works with signatures regarding a Walkway and Bikeway in the Municipality of Kohila issued by the Municipality of Kohila, signed by the Municipality of Kohila and the Contractor.
16	Signature printout of Certificate of Works in Kose	Document confirming the authenticity of signatures of the Certificates of Works in Kose.
17	Certificate of completion of works of Walkway and Bikeway in Kose	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Kose issued by the Municipality of Kose, signed by the Municipality of Kose and the Contractor.
18	Signature printout of Certificate of Works in Põltsamaa	Document confirming the authenticity of signatures of the Certificates of Works in Põltsamaa.
19	Certificate of completion of works of Walkway and Bikeway in Põltsamaa	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Põltsamaa issued by the Municipality of Põltsamaa, signed by the Municipality of Põltsamaa and the Contractor.

20	Signature printout of Certificate of Works in Rakvere	Document confirming the authenticity of signatures of the Certificates of Works in Rakvere.
21	Certificate of completion of works of Walkway and Bikeway in Rakvere	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Rakvere issued by the Municipality of Rakvere, signed by the Municipality of Rakvere and the Contractor.
22	Signature printout of Certificate of Works in Anija	Document confirming the authenticity of signatures of the Certificates of Works in Anija.
23	Certificate of completion of works of Walkway and Bikeway in Anija	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Anija issued by the Municipality of Anija, signed by the Municipality of Anija and the Contractor.
24	Signature printout of Certificate of Works in Kastre	Document confirming the authenticity of signatures of the Certificates of Works in Kastre.
25	Certificate of completion of works of Walkway and Bikeway in Kastre	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Kastre issued by the Municipality of Kastre, signed by the Municipality of Kastre and the Contractor.
26	Signature printout of Certificate of Works in Tori	Document confirming the authenticity of signatures of the Certificates of Works in Tori.
27	Certificate of completion of works of Walkway and Bikeway in Tori	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Tori issued by the Municipality of Tori, signed by the Municipality of Tori and the Contractor.
28	Signature printout of Certificate of Works in Paide	Document confirming the authenticity of signatures of the Certificates of Works in Paide.
29	Certificate of completion of works of Walkway and Bikeway in Paide	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Paide issued by the Municipality of Paide, signed by the Municipality of Paide and the Contractor.
30	Signature printout of Certificate of Works in Haapsalu	Document confirming the authenticity of signatures of the Certificates of Works in Haapsalu.
31	Certificate of completion of works of Walkway and Bikeway in Haapsalu	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Haapsalu issued by the Municipality of Haapsalu, signed by the Municipality of Haapsalu and the Contractor.
32	Signature printout of Certificate of Works in Kääpa	Document confirming the authenticity of signatures of the Certificates of Works in Kääpa.
33	Certificate of completion of works of Walkway and Bikeway in Kääpa	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Mustvee issued by the

		Municipality of Mustvee, signed by the Municipality of Mustvee and the Contractor.
34	Signature printout of Certificate of Works in Alutaguse	Document confirming the authenticity of signatures of the Certificates of Works in Alutaguse.
35	Certificate of completion of works of Walkway and Bikeway in Alutaguse	Certificate of Completion of Works regarding a Walkway and Bikeway in the Municipality of Alutaguse issued by the Municipality of Alutaguse, signed by the Municipality of Alutaguse and the Contractor.
36	Building Code (*Ehitusseadustik)*, adopted on 11 February 2015, publication reference RT I, 05.03.2015, 1	Estonian act regulating building construction, https://www.riigiteataja.ee/akt/105032015001).

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

At least 18 construction works of bike and walkways shall be delivered.

A total of 18 construction works have been delivered, as confirmed by 18 signed certificates of completion provided by Estonia for 18 construction works for bike and walkways projects. The certificates of completion are issued by the municipality where the works are located after they have been completed. The certificates are signed by the municipality and the contractor who carried out the works. The certificates include the location of the works, the type of work and the date of completion. The table below (evidence 2 to 35) summarize these elements for the 18 certificates.

Annex / Works identifier	Evidence number	Works completed	Type	Building code	Location
1	2	17 August 2023	Walkway and Bikeway (*Kergliiklustee*) (on page 1 of evidence 2)	Construction (on page 1 of evidence 2)	Mahlamäe (Elva Municipality)
2	3 and 4	3 September 2024	Walkway and Bikeway *(Kergliiklustee*) (on page 1 of evidence 4)	Reconstruction (on page 2 of evidence 4)	Viru-Nigula
3	5 and 6	15 November 2023	Walkway and Bikeway (*Kergliiklustee)* (on page 1 of evidence 6)	Construction (on page 1 of evidence 6)	Laeva-Valmaotsa (Tartu Rural Municipality)
4	7 and 8	17 August 2023	Bikeway (*Kergliiklustee*) (on page 1 of evidence 8)	Construction (on page 2 of evidence 8)	Tsooru (Antsla Municipality)

5	9 and 10	01 September 2023	Reconstruction of street with construction of a Walkway and Bikeway (*Kergliiklustee*) (on page 1 of evidence 10)	Reconstruction (on page 1 of evidence 10)	Märjamaa
6	11 and 12	15 December 2023	Walkway and Bikeway (*Kergliiklustee*) (on page 1 of evidence 12)	Construction (on page 1 of evidence 12)	Sillamäe
7	13 and 14	16 October 2024	Walkway (*Jalgtee*) (on page 1 of evidence 14)	Construction (on page 1 of evidence 14)	Loksa
8	15	21 December 2023	Walkway and Bikeway (*Jalg- ja jalgrattateede)* (on page 2 of evidence 15)	Construction (on page 1 of evidence 15)	Kohila
9	16 and 17	19 August 2023	Walkway and Bikeway (*Jalg- ja jalgrattatee)* (on page 1 of evidence 17)	Construction (on page 1 of evidence 17)	Kose
10	18 and 19	21 November 2022	Walkway and Bikeway *(Kergliiklustee)* (on page 1 of evidence 19)	Construction (on page 1 of evidence 19)	Põltsamaa
11	20 and 21	30 October 2023	Walkway and Bikeway *(Kergliiklustee)* (on page 1 of evidence 21)	Construction (on page 1 of evidence 21)	Rakvere
12	22 and 23	30 November 2023	Walkway and Bikeway *(Jalgratta- ja jalgtee)* (on page 1 of evidence 23)	Construction (on page 1 of evidence 23)	Anija
13	24 and 25	2 October 2023	Walkway and Bikeway *(Kergliiklustee)* (on page 1 of evidence 25)	Construction (on page 1 of evidence 25)	Kastre
14	26 and 27	9 October 2023	Walkway and Bikeway *(Jalg- ja jalgrattatee)* (on page 1 of evidence 27)	Construction (on page 1 of evidence 27)	Tori
15	28 and 29	26 October 2023	Walkway and Bikeway *(Jalg- ja jalgrattatee)* (on page 1 of evidence 29)	Construction (on page 1 of evidence 29)	Paide
16	30 and 31	31 August 2023	Light traffic road *(Kergliiklustee)* (on page 1 of evidence 31)	Construction (on page 1 of evidence 31)	Haapsalu
17	32 and 33	29 June 2023	Light traffic road *(Kergliiklustee)* (on page 1 of evidence 33)	Construction (on page 1 of evidence 33)	Kääpa (Mustvee Municipality)
18	34 and 35	31 July 2023	Bikeway *(Jalg- ja jalgrattatee)* (on page 1 of evidence 35)	Construction (on page 1 of evidence 38)	Alutaguse

Article 4 of the Estonian Building Code https://urldefense.com/v3/__https:/www.riigiteataja.ee/akt/105032015001__;!!DOxrgLBm!AGZkJ0yv0

MnCwEQaFXiqUT0dfvS0gt-4RCwbRe9lMTB-E95lZMatWoi4kuaXJKVGJIDaCu8OFARmLqz6aENcl1X-GSB4RpR2OwtXKA$ defines construction (evidence 36). In particular:

- Article 4(1) states that *Construction is the erection, construction, installation, demolition and other activities related to a construction work, as a result of which the physical properties of the building are created or its physical properties change. Construction is also the relocation of soil or pavement to an extent that has a significant permanent impact on the surrounding environment and a functional connection with the building*.
- Article 4(3) states that *Reconstruction of a building is construction in the course of which the characteristics of an existing building change significantly. [...]*

All 18 certificates of completion provided by the Estonian authorities confirm that the works were carried out in compliance with all applicable regulations, specifically in line with the Estonian Building Code (evidence 2 to 35). All 18 certificates confirm that the works carried out are for the delivery of bike- and walkways. 16 certificates cover construction works for bike- and walkways (article 4(1) of the Estonian Building Code), one certificate covers reconstruction works for bike- and walkways (article 4(3) of the Estonian Building Code), and one certificate covers construction and reconstruction for bike- and walkways works (article 4(1) and (3) of the Estonian Building Code).

Each of the 18 certificates of completion noted in the table above confirms that the works have been carried out between 21 November 2022 and 16 October 2024.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[F]-R[6-1-.6-1-]-M[94], Entry into force of the Government Order on the Hospital network development roadmap

Related Measure: EE-C[F]-R[6-1-.6-1-], A comprehensive change in the organisation of health care in Estonia

Qualitative Indicator: Entry into force of the Government Order

Time: Q4 2024

1. Context:

The objective of the reform is to support the resilience of the Estonian health system, including for coping with crises, thus ensuring that people have access to high-quality, integrated healthcare throughout Estonia. The measure consists of reforms to consolidate the hospital network; to outline the provision of health services in the various health sectors; to incentivise doctors, nurses and pharmacists to work in remote areas; and to increase admission to medical professions with shortages.

Milestone 94 provides for the entry into force of the Government Order which lays down the list of regional, central, local and rehabilitation hospitals in order to ensure equal access to health care services, objectives and steps to be taken for consolidating the hospital network; and the necessary investments for the construction and renovation of the hospitals included in the list of hospitals.

Milestone 94 is the fifth milestone or target of the reform, and it follows the completion of milestone 95 related to the strategic framework for workforce shortages, milestone 96 related to the reimbursement system for doctors and pharmacists, target 97 related to admission to nursing training and milestone 96a related to the reimbursement system for nurses. It will be followed by milestone 98, related to the entry into force of the Ministerial Regulation amending the agreement between the Ministry of Social Affairs and the University of Tartu lay down the requirements for the gradual increase of admission in medical professions with shortages.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Government Order No. 262 on the Hospital Network Development Roadmap 2040 which was published in the Official Journal on 21 December 2024 (publication note RT III, 21 December 2024) and entered into force on 22 December 2024 https://www.riigiteataja.ee/akt/321122024014	The legal act has four annexes which define the Estonian hospital network, the tasks of the listed hospitals, the principles of cooperation and consolidation, the list of hospitals in the hospital network, and it also maps the needs for infrastructure investments in hospitals and contains an action plan for the implementation of the development objectives

3	The explanatory memorandum issues by the Minister of Health published in the Online Information System on 16 December 2024: https://eelnoud.valitsus.ee/main/mount/docList/7b910d36-44c4-4160-bbb8-ad921a9a765a?activity=1#cWuFmhDg	The explanatory memorandum provides detailed information/justification regarding the content of the legislation

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Entry into force of the Government Order

The Government Order No. 262 on the Hospital Network Development Roadmap 2040 (hereinafter referred to as "Order") was published in the Official Journal of Estonia on 21 December 2024 (publication note RT III, 21 December 2024). According to Article 3 of the Order, the Order entered into force on 22 December 2024, notably on the day following its publication in the Official Journal. The adoption and entry into force dates also appear in the Official Journal. Article 1 of the Order specifies that the implementation of the roadmap is outlined in the four annexes attached to the Order

...**which shall lay down:**

- the list of regional, central, local and rehabilitation hospitals in order to ensure equal access to health care services;

Clause 10.1 of Annex 1 of the Order (evidence 2) provides that, in order to ensure equal access to healthcare services, Annex 2 contains a list of hospitals in the hospital network, according to their type and scope of responsibility. Annex 2 of the Order on "The list of the hospitals included in the hospital network based on scope of responsibility" sets out the updated list of hospitals, which includes 17 regional, central, local, general and rehabilitation hospitals.

- objectives and steps to be taken for consolidating the hospital network;

- Annex 1 of the Order (evidence 2) contains the objectives of the consolidation. The introductory section of Annex 1 states that one of the objectives of the development of the hospital network is its consolidation with a view to reduce and merge some hospitals to create a more efficient network; centralize complex care in major regional hospitals; maintain essential services geographically accessible, especially emergency care, and integrate hospitals with primary care, social care and other health services. Furthermore,
    - Clauses 2-8 specify the objectives as regards the tasks related to the consolidation which include – among others – that consolidating the hospital network should take into account the demographic changes of the region and the health needs of the population (Clause 2) and to ensure the availability of specialized medical care, including 24-hour emergency care, in all counties in the hospitals included in the hospital network (Clause 3).

    - Clauses 11-15 refer to the objectives of the consolidation regarding the networking and the physical consolidation of hospitals which include – among others – the development of networking between hospitals with regional and county responsibility in order to support meaningful cooperation between hospitals to ensure consistent availability of healthcare and related services (Clause 11), the consolidation of hospitals in Tallinn in order to create a competence centre in Northern Estonia, which improves the quality and provision of the health services (Clause 12), as well as providing health and social services in an integrated way (Clause 15)
    - Clauses 17-18 lay down the objectives of the consolidation regarding the health workforce and e-health, which include better management of the needs and workload of the health workforce (Clause 17).
- Annex 4 of the Order (evidence 2) contains eight steps for the implementation of the Hospital Network Development Roadmap, containing the timeline and specific actions to be taken. The steps support the consolidation of the hospital network and include -among others - that the Ministry of Social Affairs draws up in 2025 a financing plan for the merger of the Tallinn hospitals with a view to establish a new Tallinn medical campus (point 1), the Ministry of Social Affairs develops proposals for organising and financing the integration model of social services and health care in 2025 (point 3) and that the Ministry of Social Affairs implements the framework for reducing the shortage of healthcare workers and updates the existing one in 2026.

- the necessary investments for the construction and renovation of the hospitals included in the list of hospitals.

Annex 3 of the Order (evidence 2) contains a table which presents the amounts needed for construction of new hospitals, renovation of hospitals, or both construction and renovations of the different hospitals. The table specifies the investment needs of the hospitals in the hospital network, based on the type of hospital as specified in Annex 2, notably regional, central, general, local or rehabilitation hospitals.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: EE-C[F]-I[6-2-a.6-2-a-]-M[100a], TERVIKUM constructed

Related Measure: EE-C[F]-I[6-2-a.6-2-a-], Construction of TERVIKUM

Qualitative Indicator: TERVIKUM constructed

Time: Q4 2025

1. Context:

This investment aims at contributing to improving the access to health care as well as the provision of health and social care in an integrated way. The investment consists of building a new health centre in the city of Viljandi.

Milestone 100a concerns the construction of the TERVIKUM, a general hospital and health care centre.

Milestone 100a is the last step in the implementation of the investment. It follows milestone 99a related to the signature of the contract for the construction of the TERVIKUM.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	The permission to use the TERVIKUM issued by the city government of Viljandi	The permission No 2512371/07477 to use the TERVIKUM issued on 16 June 2025 is publicly available in the Register of construction works (Ehitisregister): https://livekluster.ehr.ee/ui/ehr/v1/document?docNr=2512371/07477
3	Certificate of completion of the construction works	Certificate of completion of the construction works of the contract #AET-6/2023-3 signed by the parties , notably by the representatives of Riigi Kinnisvara AS (the representative of the Viljandi Haigla) and the contractor for the construction Ehitusfirma Rand ja Tuulberg AS and the Engineering Bureau Telora OÜ (on site on 10 July 2025) A link is also provided to the Procurement Register where it is indicated that the contract was completed as of 10 July 2025: https://riigihanked.riik.ee/rhr-web/#/procurement/5006380/contracts https://riigihanked.riik.ee/rhr-web/#/procurement/5006380/contracts/8288238
4	Contract regarding the construction of TERVIKUM	Contract for the construction of TERVIKUM No AET-6/2023-3 (hereinafter referred to as "Contract"). The contract signed on 10 January 2023 by Riigi Kinnisvara AS (the representative of the Viljandi Haigla) and the contractor for

		the construction Ehitusfirma Rand ja Tuulberg AS and Ehitustrust Ehitusfirma Rand ja Tuulberg AS and Ehitustrust
5	The Press Release issued by Viljandi Hospital regarding the ceremonial opening of the TERVIKUM	The press release issued on 18 June 2025 is available on the webpage of the TERVIKUM: https://newviljandihospital.ee/uudised/viljandimaa-kaasaegsem-haigla-ja-tervisekeskus-tervikum-on-valminud
6	Notice on the webpage of the TERVIKUM regarding the launch of the services	The information on the available services is published on the webpage of the TERVIKUM states that the provision of the services started on 9 August 2025: https://newviljandihospital.ee/#second
7	Building code published in the Official Journal on 11 February 2015 (publication notice RT I, 05.03.2015, 1	The Building Code – among others – lays down the requirement to issue a permit to use a constructed building

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

The TERVIKUM, consisting of a general hospital and health care centre, shall be constructed. Furthermore, in line with the description of the measure, **the investment consists of building a new health centre in the city of Viljandi.**

As stated in Point 4 of the general conditions of the contract No AET-6/2023-3 signed on 10 January 2023 by Riigi Kinnisvara AS (the representative of the Viljandi Haigla) and the contractor for the construction Ehitusfirma Rand ja Tuulberg AS and Ehitustrust Ehitusfirma Rand ja Tuulberg AS and Ehitustrust regarding the construction of the TERVIKUM (evidence 4 and hereinafter referred to as “Contract”), the purpose of the contract is the construction of the general hospital and the health care centre TERVIKUM in Viljandi city.

The completion of the construction of a general hospital and health care centre in the city of Viljandi is demonstrated by the permission to use, issued by the city government of Viljandi on 16 June 2025 and published in the Register of construction (evidence 2). The permission to use the constructed building has been issued in accordance with Article 50 (1) of the Building Code (evidence 7) which provides that a permit for use is issued if the construction of the completed building complied with the building permit and the building can be used in accordance with the requirements and purpose of use. Furthermore, the Estonian authorities also provided the certificate of completion of the contract which was signed by the representatives of Riigi Kinnisvara AS (the representative of the Viljandi Haigla) and the contractor for the construction Ehitusfirma Rand ja Tuulberg AS and the Engineering Bureau Telora OÜ on 10 July 2025 and published in the Procurement Register (evidence 3).

According to the website of the TERVIKUM, the different services, such as hospital, emergency and general practice, started in August 2025 (evidence 6). The Commission services accessed the links provided by the authorities on 16 December 2025 to verify that the Register of construction refers to the completion of the contract as well as that the TERVIKUM started the different services. This check was completed successfully, confirming that the construction of the TERVIKUM was completed.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[F]-I[6-6-.6-6-]-T[115], Number of young people enrolled in labour market related measures

Related Measure: EE-C[F]-I[6-6-.6-6-], Providing labour market measures to reduce youth unemployment

Quantitative Indicator: Number of participants

Baseline: 0

Target: 3178

Time: Q4 2025

1. Context:

The objective of the investment is to help young people get into employment. The measure consists of a legislation on the renewed "My first job" (M1T) scheme; support for the enrolment in labour market related measures, and a reinforced Youth Guarantee Action Plan.

Target 115 concerns the enrolment of at least 3 178 young people aged 15-29 in labour market related measures, of which at least 2 000 in the "My First Job" scheme.

Target 115 is the third and last target or milestone of the investment, and it follows the completion of milestone 113 related to the entry into force of the legislation which defines the characteristics of the scheme of the My First Job scheme and the conditions for its implementation and milestone 114 related to the adoption of the Youth Guarantee Action Plan.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Website of the Estonian Unemployment Insurance Fund regarding the webinars	Detailed information about the timing and content of the eight webinars which aim at improving the general skills of young people so they can enter and stay in employment. Information on the webinars is available here (under completed projects): https://www.tootukassa.ee/en/footer/official-information/projects-supported-structural-funds
3	Website of the Estonian Unemployment Insurance Fund the My First Job scheme	The My First Job scheme aims at supporting young people to gain work experience and improve their skills. The scheme has two components. The first component is a wage subsidy to support an employer who wants to hire a young person to enter the labour market. The second component is that an employer can apply for reimbursement of on-the-job training costs if the young person has taken up a job with a wage subsidy under the 'My First Job' programme.

		The links to the description of the scheme and to its two components are available on the webpage of the Estonian Unemployment Insurance (Eesti Töötukassa) here (under Completed projects): https://www.tootukassa.ee/en/footer/official-information/projects-supported-structural-funds and in more details on wage subsidy here: https://www.tootukassa.ee/en/services/employers/wage-subsidy
4	List of the participants in the My First Job scheme and webinars	The list contains 3294 participants in the two components of the My First Job and in the webinars.
5	Evidence regarding the participation in the My First Job scheme	For each unit of the sample in the My First Job scheme: The evidence proving the enrolment in the wage subsidy component is the wage subsidy contract between the Employment Insurance Fund and the employer of the beneficiary, and the validation sheet that the contract was digitally signed.
6	Evidence regarding the participation in the webinars	The lists of participants in the webinar and digital signature validating the list of participants, both issued by OÜ BDA consulting confirming that the people in the excel enrolled in the webinar and digital documents showing that the list of participants are uploaded and the list validated in the Estonian DigiDoc system (weblink accessible with Estonian identification card https://www.id.ee/en/) .
7	2024 Contract between the Unemployment Insurance Fund and webinar training company OÜ BDA Consulting and its annexes about the webinars	The contract signed digitally between the Unemployment Insurance Fund on 24 July 2024 and webinar training company OÜ BDA Consulting on the details on the content of the webinars and how to organise and carry out the webinars via zoom. Estonia provided a validation sheet of the digital signature.
8	2025 Contract between the Unemployment Insurance Fund and webinar training company OÜ BDA Consulting and its annexes about the webinars	The contract signed between the Unemployment Insurance Fund and webinar training company OÜ BDA Consulting on 28 October 2024 about the content and organising and carrying out the webinars via zoom. Estonia provided a validation sheet of the digital signature.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

At least 3 178 young people aged 15-29 have been enrolled in labour market related measures, of which at least 2 000 in the "My First Job" scheme.

The Estonian authorities submitted a list of 3294 people who enrolled in labour market related measures, notably in the "My First Job" scheme (hereinafter referred to as "M1J") or in webinars (evidence 4). The Commission services accessed the links provided by the authorities (evidence 2) on 27 April 2026 to verify the description of the M1J scheme on the website of the Estonian Unemployment Insurance Fund. This check was completed successfully confirming that the information on the webpage of the Estonian Unemployment Insurance specifies that the aim of M1J is to support young people to gain work experience and improve their skills. The scheme has two components: the first one is a wage subsidy, which is a support to an employer who wants to hire a young person to enter the labour market. The second component provides that an employer can apply for reimbursement of on-the-job training costs if the young person has taken up a job with a wage subsidy under M1J programme. As regards webinars, the contracts and their annexes signed between the Unemployment Insurance Fund and the webinar training company OÜ BDA Consulting on 24 July 2024 and on 28 October 2024 (evidence 7 and 8) demonstrate that eight seminars had to be organised with the purpose to develop essential and relevant general skills that young people need to enter and remain in employment. These skills help increase their proactivity in shaping their careers, pursuing education, and finding suitable jobs. The topics of the webinars are self-management, creative thinking, care for mental health, project management, green skills, time management, creative and critical thinking, and financial literacy.

The list of participants in the My First Job scheme and webinars (evidence 4) contains the personal identification for each person based on which it is possible to define the age of a person, most importantly the first digit indicates the period of years, the second and third digits the year of birth; the fourth and fifth digits the number of the month of birth, and the sixth and seventh digits the day of birth. The Commission services successfully verified that all people on the list are aged between 15 and 29 years based on the identification codes included in the wage subsidy contracts for M1J and appearing in the list indicating the participation in webinars.

Following the selection of a random sample of 60 units, Estonia submitted evidence as follows:

1) for the persons who participated in M1J (30 units), Estonia provided the wage subsidy contract between the Unemployment Insurance Fund and the employer, who employs the young person (evidence 5). The contract has a number and it contains the name and identification code of the hired young person. Furthermore, it specifies the type of job the young person was expected to carry out. The authorities also provided a printout of the digital signature of the contract for each unit. The age of the participants were verified based on the personal identification code and the date of the signature of the contract.
2) for the persons participating in webinars (30 units), the Estonian authorities provided the lists of participants extracted by the operator and digitally signed (evidence 6), indicating the persons' personal identification codes, the title and date of the webinars. The webinars took place using Zoom. Following each webinar, the training operator extracted the participation list from zoom and uploaded it in the Estonian DigiDoc (an Estonian government application allowing the digital signature of documents) and e-signed the list. Once signed, these documents cannot be changed. The Commission services conducted an on-the-spot check on 29 June 2026 to access the Estonian DigiDoc application where the signed list of webinar participants are stored, to verify that the

persons randomly selected for sampling appear in the list of participants in webinars and that the list was digitally signed by the operator in DigiDoc. This check was completed successfully, confirming that young people aged 15-29 enrolled in labour market related measures. The Commission services also accessed the link provided by the authorities on 27 April 2026 to verify that the timing and content of the webinars. This check was completed successfully, confirming that the webinars correspond to the information provided in evidence 2 and evidence 6.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met and that 3 294, young people aged 15-29 enrolled in labour market related measures, of which 2006 in the “My First Job” scheme.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[F]-R[6-8-.6-8-]-M[120], Entry into force of the legislative amendments of the support system for children with higher care needs

Related Measure: EE-C[F]-R[6-8-.6-8-], Long-term care

Qualitative Indicator: Entry into force of the legislative amendments

Time: Q1 2025

1. Context:

The objective of the reform is to support the provision of long-term care.

The reform consists of legislative amendments to define the concept of long-term care, to provide for the modernisation and integration of services for children with higher care needs, and an Action plan for integrated social and health care.

Milestone 120 consists of the entry into force of a legal act which provides for the modernisation and integration of services for children with higher care needs.

Milestone 120 is the last step in the implementation of the measure. It follows the completion of milestone 117 related to laying down – among others - the concept of long-term care and milestone 118 related to the adoption of an Action Plan on providing social and health care in an integrated way.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	The Child Protection Act in force from 10 January 2025 published in the Official Journal on 31 December 2024 (RT I, 31.12.2024, 23). The publication is available in the Official Journal in Estonian: https://www.riigiteataja.ee/akt/131122024023 Act in English: https://www.riigiteataja.ee/en/eli/506022025003/consolide	The Child Protection Act provides for the obligations and tasks of state and local governments ensuring the rights and well-being of children.
3	The Child Protection Act for the period 1.01.2025-9.01.2025 published in the Official Journal on 31 December 2024 (RT I, 31.12.2024, 22) The publication is available in the Official Journal in Estonian:	Version of the Child Protection Act before its amendment.

	https://www.riigiteataja.ee/akt/131122024022 Act in English: https://www.riigiteataja.ee/en/eli/ee/503022025002/consolide	
4	The Act amending the Child Protection Act and the other acts, adopted on 11 December 2024 entered into force in 1 January 2025 and published in the Official Journal on 31 December 2024 (RT I, 31.12.2024, 3) The publication is available in the Official Journal in Estonian: https://www.riigiteataja.ee/akt/131122024003	The Act amends the Child Protection Act and other Acts in order to –among others – support children with higher care needs.
5	The Child Protection Act for the period 1.04.2023-31.12.2024 published in the Official Journal on 1 June 2023 (RT I, 06.01.2023, 15) The publication is available in the Official Journal in Estonian: https://www.riigiteataja.ee/akt/106012023015 Act in English: https://www.riigiteataja.ee/en/eli/510042023004/consolide	Version of the Child Protection Act which was in force between 1 April 2023 and 31 December 2024.
6	The Social Benefits for Disabled Persons Act for the period 01.01.2025-31.05.2025 and published in the Official Journal on 31 December 2024 (RT I, 31.12.2024, 25) The publication is available in the Official Journal in Estonian: https://www.riigiteataja.ee/akt/131122024025#para2b6lg2 Act in English: https://www.riigiteataja.ee/en/eli/515012025005/consolide	Social Benefits for Disabled Persons Act containing the amendments introduced by the Amending Act.
7	The Social Benefits for Disabled Persons Act for the period 01.07.2023-31.12.2024 and published in the Official Journal on 30 June 2023 (RT I, 30.06.2023, 59) The publication is available in the Official Journal in Estonian:	Social Benefits for Disabled Persons Act before its amendment.

	https://www.riigiteataja.ee/akt/130062023059 Act in English: https://www.riigiteataja.ee/en/eli/ee/504072023010/consolide	
9	The Regulation of the Minister of Social Protection "The Conditions causing a child's permanent need for support" and published in the Official Journal on 21 December 2024 (RT I, 21.12.2024, 21) entered into force on 1 January 2025 The publication is available in the Official Journal in Estonian: https://www.riigiteataja.ee/akt/121122024021	The Regulation implements the amendments to the Child Protection Act.
10	"The plan for the provision of integrated need-based support for children in social, health and educational fields and consolidation of assessments", approved by the Minister of Social Protection, the Minister of Education and Research and the Minister of Health on 29 April 2024 The plan is available on the website of the Ministry of Social Affairs: https://sm.ee/uudised/ministrid-kinnitasid-tegevuskava-mille-rakendamine-tagab-oigeaegse-ja-tervikliku-abi	The action plan outlines the steps to be taken to ensure timely and comprehensive assistance to children with special needs and their families.
11	Explanatory memorandum to the Amending Act: https://www.riigikogu.ee/tegevus/eelnoud/eelnou/03aee7a7-9111-4ac8-ad6a-142b4816eaca/lastekaitseseaduse-ja-teiste-seaduste-muutmise-seadus/	The explanatory memorandum to the Amending Act provides the reasoning for amending the Child Protection Act and other acts.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

Entry into force of the legal act …

The act amending the Child Protection Act and Other Acts (hereinafter referred to as “Amending Act”) was published in the Official Journal on 30 December 2024 (publication notice RT I, 31.12.2024, 3). According to its Article 6(1), the Amending Act entered into force on 1 January 2025(evidence 4).

… which shall provide for the modernisation and integration of services for children with higher care needs. In particular, services in the health, education, social protection and employment areas shall be integrated in order to provide support for families under care burden,

In order to provide for the modernisation of services for children with higher care needs, Article 1(13) of the Amending Act added in Article 27^2 (1) of the Child Protection Act (RT I, 06.01.2023, 15) (evidence 5) the possibility of automated exchange of data between the health information system and the register of social services and benefits regarding children who need permanent support due to their health condition. As a result of the amendment, local authorities receive automatic notification of children with higher care needs from the health information system so that they can intervene, including by involving persons working with the child and other relevant specialists and institutions, to ensure that services are provided according to the needs of the children and their families. Furthermore, in order to clarify who are the children with higher care needs, Article 4 of the Amending Act added Article 2^6 to the Social Benefits for Disabled Persons Act (evidence 6) on the procedure for determining the severity of disability for a child with a permanent need for support due to a health condition. In accordance with Article 2^6, the Social Insurance Board automatically initiates the procedure for determining the severity of the disability without any additional applications submitted by the person. Furthermore, as provided by Article 2^6 (2), the Minister of Social Protection adopted a Regulation on “The Conditions causing a child’s permanent need for support” which entered into force on 1 January 2025 in accordance with its Article 2 and published in the Official Journal (RT I, 21.12.2024, 21) (evidence 9). Article 1 of that Regulation lists the conditions under which permanent support for a child is required due to their health conditions.

The provision of integrated services is ensured by Article 1(16) of the amending Act which has added Chapter 8^1 on the processing of personal data to ensure the rights and well-being of the child. Article 34^2 (1) of Chapter 8^1 provides that the local authority has the right to process the personal data of a child, a parent, a person raising a child and a family member of the child, as well as the personal data of a person belonging to the child's social network, which are necessary for assessing the child's need for assistance and providing suitable assistance involving all the concerned authorities or bodies. Furthermore, Article 34^2 (3) lists the areas where the data of the child should be processed and thus appropriate services provided. These include health (34^2 (3)(4)), education (34^2 (3) (6)), social protection (34^2 (3) (3)) and employment (34^2 (3) (9)).

…and the current support system shall be simplified and the assessment of care needs consolidated

Article 1(16) of the amending Act has added Chapter 8^1 on the processing of personal data. Ensuring data exchange between different information systems, helps reduce the delay in providing support and the number of different assessments. Therefore, Article 34^2 (1) of Chapter 8^1 provides that the local authority has the right to process the personal data of a child, a parent, a person raising a child and a family member of the child, as well as the personal data of a person belonging to the child's social network, which are necessary for assessing the child's need for assistance and providing suitable assistance involving all the concerned authorities or bodies. Moreover, Article 28 of the Child Protection Act (evidence 2) provides that a child protection official of a local government should process all the comprehensive data about the child, his/her parents and family members, and persons belonging to a his/her social network thus becoming a secure contact to parents and families under care burden. Together, these articles therefore simplify the assessment of care needs and consolidate the assessment of care needs through the changes to the processing of personal data of children with higher care needs.

Furthermore, in line with the measure description, **the reform consists of legislative amendments to define the concept of long-term care, … and an Action plan for integrated social and health care.** The Commission's preliminary assessment of 22 September 2023 positively assessed the implementation of milestone 117 which required to define the concept of long-term care, and the preliminary assessment of 12 March 2024 positively assessed the implementation of milestone 118 which required the adoption of the Action Plan of integrated care model.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: EE-C[H]-R[8-1-.8-1-]-M[127], Governmental decision establishing priority development areas for wind energy

Related Measure: EE-C[H]-R[8-1-.8-1-], Facilitating the deployment of renewable energy sources

Qualitative Indicator: Governmental decision adopted

Time: Q3 2024

1. Context:

The objective of the reform is to facilitate the deployment of renewable energy sources, notably wind energy. The reform shall consist of the entry into force of the legislative amendments to streamline planning, permitting and environmental impact assessment processes for wind energy projects. The government shall establish priority development for wind areas based on a technical report. Local authorities shall receive support to improve administrative procedures, including permitting, for wind energy development.

Milestone 127 relates to a governmental decision establishing priority development areas for wind energy.

Milestone 127 is the third milestone of the measure, and it follows milestone 125 related to the publication of a call for proposals to support local authorities and milestone 126 related to amending the following laws to the extent necessary: the Building Code, the Water Act, the Planning Act, the Environmental Impact Assessment and Environmental Management System Act, the Environmental Charges Act and the Forest Act. Milestone 127 is accompanied in this payment request by target 128 on support to local authorities to improve administrative procedures, including permitting, for wind energy development.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Governmental decision establishing wind energy Priority development areas	Governmental decision establishing wind energy priority development areas dated 24 October 2024 Published on the register of the Government Office: [Document: Deciding on Wind Energy Priority Development Areas]
3	Explanatory Memorandum of a Governmental decision	Explanatory memorandum of the Governmental Decision establishing wind energy development areas dated 3 September 2024.
4	Press release of the Ministry of Climate	Press release of the Ministry of Climate on the technical report identifying areas suitable for the construction of wind farms on state-owned land dated 13 September 2024
5	Press release of the Ministry of Climate	Press release of the Ministry of Climate about the Governmental decision about the use of public lands for the construction of wind farms dated 24 October 2024.

6	Technical report from the Environmental Agency	Technical report from the Environmental Agency on the mapping of priority areas for the development of wind energy published on 30 August 2024.

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

The government shall adopt a decision establishing priority areas for wind energy development. [...]

The government decision establishing wind energy priority development areas was adopted by the government during a Cabinet meeting held on 24 October 2024 and published on the register of the Government Office. The decisional text entitled "Deciding on priority development areas for wind energy" which has been voted unanimously, is provided in Evidence no. 2 and states that the following areas have been identified as priority areas for the development of wind energy:

- Areas in the municipalities of Türi, Pärnu, Small-Maarja-Vinn, Türi-Kose-Paide, Türi-Northern Sakala, Haljala-Kadrina, Järva-Põltsamaa, Viljandi, West Harju, Türi-Järva, Türi-Rapla with an estimated capacity of up to 128 wind turbines with a production potential of 921.6 MW and an area of 6 470 ha.
- Small areas suitable for wind energy development in the municipalities of Valga-Tõrva, Kose-Rae-Rasiku, Vinni-Alutaguse, North Sakala, Tõrva, Lüganuse-Viru-Nigula, Mulgi-Tõrva and West Neigula, with an estimated capacity of up to 24 wind turbines with a production potential of 172.8 MW and a surface area of 2 470 ha.

The areas identified as priority areas for the development of wind energy are also listed on page 3 of the explanatory memorandum of the Protocol Decision of the Government of the Republic "Decision on priority wind energy development areas" (Evidence no. 3).

[...] The government shall adopt the decision on the basis of a technical report.

The governmental decision establishes a total of 19 areas as priority development areas for wind energy, with a total estimated production potential of 1 094.4 MW for wind turbines to be installed on state-owned land (Evidence 2) based on a technical report.

The technical report, along with its conclusions, was submitted by the Environment Agency and published on 30 August 2024 (Evidence No 6 and No 4). The mapping of wind energy priority areas is described in the technical report (Evidence No 6) and is based on a preliminary analysis carried out by the Environment Agency from January 2023 to May 2024, in which 2 431 km² of sites have been pre-selected. The report prioritized areas based on environmental and economic considerations, as well as the status of existing local government spatial planning efforts.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: EE-C[H]-R[8-1-.8-1-]-T[128], Support to local authorities

Related Measure: EE-C[H]-R[8-1-.8-1-], Facilitating the development of renewable energy sources

Quantitative Indicator: Number of local authorities supported

Baseline: 0

Target: 20

Time: Q1 2025

1. Context:

The objective of the reform is to facilitate the development of renewable energy sources, notably wind energy. The reform consists of legislative amendments to streamline planning, permitting and environmental impact assessment processes for wind energy projects, the establishment of wind priority development areas and support to local authorities to improve administrative procedures, including permitting, for wind energy development.

Target 128 relates to local authorities supported to improve administrative procedures.

Target 128 is the fourth and last milestone or target of the measure. It follows milestone 125 related to the call for proposals for the support to local authorities, milestone 126 related to legislative amendments, and milestone 127 related to a government decision establishing priority areas for wind development.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	List of local authorities supported	List of local authorities supported (issued by Shared State Service Centre) including dates and details of support to each local municipality.
3	Haljala municipality project No. 20.8.01.24-0040	A. Contract of services with Osaühing Alfa-Omega Communications (signed on 4 December 2024, contract No. 12-2/24/88) B. Tender specification document for “a communication service to more meaningfully involve target groups in the processing of local government special plans.” C. Digital signature printout of the contract of services.
4	Hiiumaa municipality project No. 20.8.01.23-0028	A. Contract of services with AB Artes Terrae OÜ (signed on 11 January 2024 No.14-1/84 lisa nr 2) B. Digital signature printout of the contract of services.
5	Järva municipality project No. 20.8.01.23-0020	A. Local government directive assigning additional tasks to two employees (signed digitally on 06 December 2023, No. 13-1/2023/94).

		B. Digital signature printout of the local government directive.
6	Kadrina municipality project No. 20.8.01.23-0031	A. Authorisation agreement (signed on 18. December 2024). B. Digital signature printout of the authorisation agreement.
7	Kehtna municipality project No. 20.8.01.23-0019	A. Authorisation agreement (signed on 2 August 2024 No.12-3/2024/9). B. Digital signature printout.
8	Lääne-Nigula municipality project No. 20.8.01.23-0025	A. Service contract with Cobalt OÜ (signed on 3. January 2024). B. Tender specification document (signed on 3 January 2024). C. Digital signature printout.
9	Lääneranna municipality project No. 20.8.01.23-0008	A. Employment contract (signed on 15 May 2023 No. 023/14-3/181-1). B. Digital signature printout of the employment contract C. Employment contract Annex 2 (signed on 8 January 2024). D. Digital signature printout. E. Job description of the special planning project manager.
10	Lüganuse municipality project No. 20.8.01.24-0038	A. Employment contract (signed on 31 May 2024 No. 4/2023) with signature.
11	Märjamaa municipality project No. 20.8.01.23-0014	A. Directive to employ one planning specialist (signed on 15. April 2024 No. 21.1-1.1/48/2024). B. Digital signature printout. C. Job description of the planning specialist.
12	Pärnu municipality project No. 20.8.01.23-0022	A. Employment contract (signed on 21 June 2024 No. 4.2-3.1/148/2024). B. Digital signature printout. C. Job description of the renewable energy specialist.
13	Põltsamaa municipality project No. 20.8.01.24-0056	A. Service contract (signed on 17 January 2025) B. Tender specification document. C. Digital signature printout.
14	Rakvere municipality project No. 20.8.01.24-0046	A. Employment contract (signed on 22 January No. 15-4/195). B. Job description of the special planning project manager. C. Digital signature printout.
15	Saarde municipality project No. 20.8.01.24-0042	A. Directive of the mayor appointing an employee (signed on 30 September 2024 No. 14-1/35). B. Digital signature printout of the mayor’s directive. C. Amendment to the directive of the mayor (signed on 16. December 2024 nr 14-1/52). D. Digital signature printout of the amendment to the directive of the mayor.

		E. Job description of the renewable energy specialist .
16	Saaremaa municipality project No. 20.8.01.23-0015	A. Employment contract (Signed on 12 April 2024 No. 2 7.5/ 13-1). B. Digital signature printout. C. Job description of the general planning specialist.
17	Tori municipality project No. 20.8.01.23-0006	A. Employment contract (signed on 04 October 2023 No. 12-3/56). B. Digital signature printout. C. Employment contract, annex 1 (signed on 20. May 2024 No. 12-3/43). D. Digital signature printout. E. Job description of the renewable energy project manager.
18	Tõrva municipality project No. 20.8.01.24-0050	A. Directive for additional tasks for construction specialist (signed on 22 November 2024 No. 13-1/2024/140). B. Digital signature printout.
19	Väike-Maarja municipality project No. 20.8.01.24-0055	A. Procurement contract for legal service related to the wind energy planning communication (signed on 15 January 2025). B. Digital signature printout.
20	Valga municipality project No. 20.8.01.23-0011	A. Procurement contract for legal service related to the special planning (signed on 30 April 2024 No. 8.1-10/60). B. Digital signature printout.
21	Viljandi municipality project No. 20.8.01.24-0039	A. Authorisation agreement concluded with Skepast&Puhkim OÜ (signed on 13 November 2024 No. 15-1/24/445). B. Digital signature printout.
22	Vinni municipality project No. 20.8.01.24-0047	A. Directive to employ a wind energy specialist (signed on 05 November 2024 No. 33). B. Digital signature printout. C. Job description of the wind energy specialist.
23	Information on the first call for proposals on RTK website	Publication of the first round of the call for proposals on 11 September 2023 and press release on opening the first call of proposals on the webpage of the RTK (The State Shared Service Centre). https://rtk.ee/meede-kohalike-omavalitsuste-voimestamine-roheliste-investeeringute-tegemisel-11.09.2023-17.11.2023 https://www.rtk.ee/uudised/riik-toetab-kohalikke-omavalitsusi-roheliste-investeeringute-tegemisel
24	Information on the second call for proposals on RTK website	Publication of the second round of the call for proposals on 22 January 2024 and press release on opening the second round of the call of proposals on the webpage of the RTK (The State Shared Service Centre). https://www.rtk.ee/meede-kohalike-omavalitsuste-voimestamine-roheliste-investeeringute-tegemisel

		https://rtk.ee/uudised/riik-eraldab-kokku-viis-miljonit-eurot-kohalike-omavalitsuste-roheinvesteeringute
25	Regulation No 43 of the Minister of Regional Affairs from 12 July 2023 "Empowering local governments to make green investments *("Kohalike omavalitsuste võimestamine roheliste investeeringute tegemisel"),* publication reference RT I, 22.10.2025	Regulation No 43 of the Minister of Regional Affairs from 12 July 2023 setting out the terms and conditions of the support measure for local authorities to hire experts or procure services aimed at improving administrative procedures, including permitting, for wind energy development. The publication is available in the Official Journal: https://www.riigiteataja.ee/akt/113072023088?leiaKehtiv
26	SFOS extract with the list of projects	Extract from the Structural Funds Monitoring and Information System (SFOS) IT system with payments for each local authority supported.
27	SFOS extract with the payments	Extract from the SFOS with the list of projects based on the two rounds of the call for proposals.
28	Regulation of the Minister of Finance No 105 from 11 December 2003 on "Public Sector Financial Accounting and Reporting Guide", Publication reference RT I, 03.01.2025, 7	The Regulation of the Minister of Finance No 105 of 11 December 2003 governing public sector accounting "*Public Sector Financial Accounting and Reporting Guide*".

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the target.

Following the call for proposals set out in milestone 125 or through the use of centrally procured services, 20 local authorities shall have received support to improve administrative procedures, including permitting, for wind energy development.

Estonia has provided a list of 20 local authorities (Evidence 2) which have received support from the two rounds of the call for proposals set out in milestone 125, launched respectively on 11 September 2023 for the first round and 22 January 2024 for the second round. All support was through the call for proposals as Estonia explained that there was no need for the option to use centrally procured services, as the interest from municipalities in the call for proposals was higher than expected (25 municipalities applied). This is demonstrated through an extract from the Structural Funds Monitoring and Information System (SFOS), the IT system managing RRF funding which lists the projects related to these two rounds of the call for proposals (Evidence 26).

Estonia also provided extracts from SFOS confirming that support has been paid out to each of the 20 local authorities (Evidence 27). The extracts show the status of the project and payment. When a request for payment has been sent by SFOS, it is automatically sent for payment to the State Treasury and the "paid" note appears in SFOS after it has been paid out. The legal basis of SFOS stipulates that the system records all data linked to the payments, status timelines, recoveries and other financial information for each project, under strict access conditions. The Regulation of the Minister of Finance No 105 of 11 December 2003 governing public sector accounting "*Public Sector Financial Accounting and Reporting Guide*" refers to SFOS in $28 (evidence 28). Therefore, the "paid" reference in SFOS can be considered as received by the local governments as public bodies.

The Commission services conducted an on-the-spot check on 25 March 2026 to verify the status of the payments to the 20 local authorities and that all 20 projects reported under evidence 2 and for which extracts from SFOS were provided in evidence 27 did have a status as "paid". The Commission services also verified that the 20 projects are linked in the IT system to the call for proposals from milestone 125. These checks were conducted successfully, confirming that 20 local authorities have received support following the two rounds of call for proposals set out in milestone 125.

Evidence 3 to Evidence 22 provide contracts of services, authorisation agreements, directives of local government, and/or employment contracts (with digital signature printouts) showing the actions taken by the 20 municipalities for the improvement of administrative procedures, including permitting, for wind energy development – as in the following list. Each project has unique 11-digit identifier code, and the project numbers indicated in the contracts/agreements (Evidence 3-22) correspond to those listed in the SFOS extracts (Evidence 26-27).

1. Haljala rural municipality, project No 20.8.01.24-0040: <u>contract of services</u> (evidence 3A) was concluded (digital signature printout in evidence 3C) for communication support for wind farm special spatial planning. This is specified under point 1.1 in the contract, which states that the contract is signed as a result of the tender for "a communication service to more meaningfully involve target groups in the processing of local government special plans" (evidence 3A, page1). Point 2.1 of the tender specifications further clarifies the task "*To advise on communication issues regarding the organization of the local government special spatial plan and the strategic environmental impact assessment procedure with the aim of ensuring more thorough and meaningful involvement of target groups and well-coordinated, purposeful, timely and relevant communication of the procedure"* (evidence 3B, page 2).
2. Hiiumaa rural municipality, project No 20.8.01.23-0028: <u>contract of services</u> (evidence 4A) concluded (digital signature printout in evidence 4B) tendering a study specifying the conditions for the introduction of wind energy to the Hiiumaa Rural Municipality Urban Development Plan. Point 1.1 in the contract (evidence 4A, pages 1) specifies the objectives of the study as "analyses based on map applications to identify suitable areas for wind energy development" and elaboration of conditions for the construction of a wind farm in the development areas found in the study etc.
3. Järva rural municipality, project No 20.8.01.23-0020: <u>directive of the local government</u> (evidence 5A, signed digitally (evidence 5B)) hiring additional human resources. Point 1 of the directive (evidence 5A, page 1) assigns additional duties to two employees, directing them to work on the project "Special Spatial Plan for Wind Farms in Järva Rural Municipality", which consists of "accelerating the deployment of renewable energy" and the supporting the measure "empowering local governments for green investments".

4. Kadrina rural municipality, project No 20.8.01.23-0031: authorisation agreement (evidence 6A) concluded (digital signature printout in evidence 6B) for purchasing services. Point 1.1. of the agreement (evidence 6.A) stipulates the tasks, including facilitation of the preparation of the local government's special spatial plan and strategic environmental impact assessment and involvement of public, speeding procedural actions and elaborating best spatial solutions in planning. Point 9.3 of the agreement specifies that it is financed from a measure which includes only wind energy related activities as stipulated in Art 2 of the Regulation No 43 of the Minister of Regional Affairs from 12 July 2023 (publication reference RT I, 13.07.2023, 88).

5. Kehtna rural municipality, project No 20.8.01.23-0019: authorisation agreement (evidence 7A) concluded (digital signature printout in evidence 6B) to organize the special spatial planning and environmental impact assessment process, including *"organizing the documentation and information exchange of wind energy planning, strategic environmental impact assessment, including process management, more effective and substantive participation and involvement, acceleration of the procedures etc"*, as specified under point 1.2 of the agreement (Evidence 7A, page 1).

6. Lääne-Nigula rural municipality, project No 20.8.01.23-0025, service contract for legal services (evidence 8A, digital signature printout in evidence 8C) for speeding up and streamlining the second phase environmental impact assessment for special spatial plan for wind farm, as specified under Point 1 of the service contract (evidence 8A, page 1). Terms of reference (evidence 8B, page 1) further specifies the scope of the service: "*Advising on the preparation of the necessary legal documentation, including the drafting of draft legislation, participating in the resolution of objections (preparing responses), including litigation, representing the interests of the Lääne-Nigula Rural Municipality Government as the drafter of the plan, and participating in relevant meetings.*"

7. Lääneranna rural municipality, project No 20.8.01.23-0008, employment contract (evidence 9A, digital signature printout in evidence 9B) concluded (digital signature printout in evidence 9B) for hiring a project manager. Annex 2 of the employment contract stipulates the link to the measure (evidence 9C, digital signature printout 9D). Point 1.1 of the contract stipulates that "*the main objective of the employee's work is to organize affairs related to special spatial plans (wind energy)*". Annex 1 of the employment contract contains the job description of the special planning project manager contract (evidence 9A, page 3). Point 4 of the job description (evidence 9E, page 1) further specifies the tasks, including "*organization of the preparation of the wind energy planning, strategic environmental impact assessment, including substantive process management, more effective participation, acceleration of the procedure, etc and resolution of legal issues related to the preparation and processing of the wind energy planning.../"*

8. Lüganuse rural municipality, project No 20.8.01.24-0038, employment contract (evidence 10A) concluded to carry out the objectives of the measure "Empowering local goverments for green investments". Point 2.2 of the employment contract specifies the tasks of the employee, including *"organisation of the wind energy planning and strategic environmental impact assessment in Lüganuse municipality*" (evidence 10A, page 1).

9. Märjamaa rural municipality, project No 20.8.01.23-0014, directive of the mayor (Evidence 11A, digital signature in evidence 11B) hiring additional su*pport for the project "Accelerating wind energy planning in Märjamaa rural municipality".* Point 2 of the annex to the Directive (job description, evidence 11C) specifies the tasks as *"Organizing special spatial planning activities in Märjamaa rural municipality for the project "Accelerating wind energy planning in Märjamaa rural*

municipality"/... / and organizing information work related to the special spatial plan and advising citizens within the scope of its competence" (evidence 11C, page 1).

10. Pärnu City Government, project No 20.8.01.23-0022, employment contract (evidence 12A, digital signature printout evidence 12B) for hiring renewable energy specialist to fulfil the objectives of the measure 20.8.1, which includes only wind energy related activities as stipulated in Art 2 of the Regulation No 43 of the Minister of Regional Affairs from 12 July 2023 (publication reference RT I, 13.07.2023, 88). Point 3 of the Annex to the employment contract contains the job description (evidence 12C, page 1). Job description specifies that the expert *"Prepares and organizes development documents related to renewable energy; participates in the preparation of the renewable energy section of the Pärnu City Master Plan; develops legislation related to the development of renewable energy (including strategic environmental impact assessments and environmental impact assessments), .../"* (evidence 12C, page 1).

11. Põltsamaa rural municipality, project No 20.8.01.24-0056, service contract (evidence 13A) concluded (digital signature printout evidence 13C) for outsourcing as per point 1.1 "*legal assistance services to resolve legal issues related to the local government's special spatial planning process according to the terms of reference"* (evidence 13A, page 1)*. Terms of reference (*evidence 13B, page 1) refers to the special spatial planning for wind energy parks in point 1.1.

12. Rakvere rural municipality, project No 20.8.01.24-0046, employment contract (evidence 14A, digital signature printout evidence 14B) hiring project manager for wind parks special spatial plan (point 2.1 of the contract). Point 3 of the Annex to the contract contains the job description (evidence 14C, page 1), specifying the tasks of the employee as *"Preparation and organization of the local government special spatial plan and strategic environmental impact assessment, including substantive process management, participation in content issues, effective involvement, information work, accelerating procedural actions.../*" and solving related legal issues and other tasks.

13. Saarde rural municipality, project No 20.8.01.24-0042, directive of the mayor (evidence 15A, digital signature printout in evidence 15B) for hiring renewable energy expert (point 1 of the Directive). Amendment to the mayor's directive (evidence 15C and digital signature printout in evidence 15D) makes reference to the measure which includes only wind energy related activities stipulated in Art 2 of the Regulation No 43 of the Minister of Regional Affairs from 12 July 2023 (publication reference RT I, 13.07.2023, 88). Point 2 of the Annex to the directive contains the job description (evidence 15E), specifying the tasks of the employee as "*Accelerating the preparation and processing of local government special spatial plans, detailed plans, design conditions, building and use permits in the field of wind energy, ensuring the management and organization of processes and activities related to special spatial plans in accordance with the Planning Act, the Building Code, the Environmental Fees Act and other legislation regulating the field."*

14. Saaremaa rural municipality, project No 20.8.01.23-0015, employment contract hiring planning specialist (point 1.4, evidence 16A, digital signature printout evidence 16B). The tasks are specified in point 3 in the job description (evidence 16C), including developing spatial concepts and conditions; preparing and updating legal acts and information materials, preparation of the master plan, development plans and local government special spatial plans; including the planning of wind energy areas.

15. Tori rural municipality, project No 20.8.01.23-0006, employment contract hiring project manager for renewable energy (point 1.1, evidence 17A), digital signature printout evidence 17B. The main

task is further specified under point 2 in job description (evidence 17E) "*is to organize the planning process (both detailed and special spatial plans) related to the development of renewable energy*.". Annex I to the employment contract specifies the link to the measure (evidence 17C, digital signature printout evidence 17D), the objectives of which includes only wind energy related activities as stipulated in Art 2 of the Regulation No 43 of the Minister of Regional Affairs from 12 July 2023 (Evidence 25).

16. Tõrva rural municipality, project No 20.8.01.24-0050, directive of the mayor adding tasks to building specialist related to special spatial planning for wind energy, involvement of public, and communication (point 1, evidence 18A, digital signature printout evidence 18B).

17. Väike-Maarja rural municipality, project No 20.8.01.24-0055, contract for purchasing services. Point 1.2 in the contract specifies the object of the service: *"Procurement of communication services to better inform local residents and interested parties when preparing detailed plans for wind areas in Väike-Maarja rural municipality" (*evidence 19A, digital signature printout evidence 19B*).*

18. Valga rural municipality, project No 20.8.01.23-0011, procurement contract following the tender *"Purchasing legal assistance services to resolve legal issues related to the local government's special spatial planning process*" as specified in point 1.1 of the contract (evidence 20A, digital signature printout evidence 20B). Point 2.7 of the contract refers to the project name of "Special spatial planning for Wind Energy parks in Valga rural municipality."

19. Viljandi rural municipality, project No 20.8.01.24-0039, authorisation agreement concluded, as specified in point 1.2: "*The subject of the contract is the implementation and organization of the procedure related to the Viljandi Rural Municipality Wind Energy Special Spatial Plan and related activities in accordance with the technical specifications of the procurement.../" (*evidence 21A, digital signature printout evidence 21B*).*

20. Vinni rural municipality, project No 20.8.01.24-0047, directive of the mayor hiring planning specialist for wind farms (point 1 of the directive, evidence 22A, digital signature printout evidence 22B). The job description further specifies the objective of the post in first paragraph: *Processing of documents related to the development of planned wind farms (renewable energy parks) in Vinni rural municipality and providing additional input to planning solutions, including resolving and planning issues related to utility networks and facilities (evidence 22C).*

Therefore, the support received by the local municipalities selected under the call for proposals enabled them to improve administrative procedures, including permitting, for wind energy development.

4. Commission Preliminary Assessment: satisfactorily fulfilled

Number and name of the Milestone: EE-C[H]-I[8-3-.8-3-]-M[133], Action plan for the production and use of biogas and biomethane

Related Measure: EE-C[H]-I[8-3-.8-3-], Increasing production and uptake of sustainable biogas and biomethane

Qualitative Indicator: Approved plan

Time: Q2 2025

1. Context:

The objective of this measure is to boost the uptake of sustainable biogas and sustainable biomethane and to accelerate the integration of renewable energy sources. The investment consists of an action plan for increasing the production and use of sustainable biogas and sustainable biomethane, and support for the uptake of sustainable biomethane.

Milestone 133 consists of approval of the action plan for the production and use of sustainable biogas and sustainable biomethane.

Milestone 133 is the second milestone of the investment, and it follows the completion of milestone 131, related to Call for applications for grants to support the uptake of biomethane. It will be followed by target 134, the final target of the measure, related to the installation of new biomethane production capacity.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Roadmap	Roadmap (which includes the action plan) for the production and use of sustainable biogas.
3	Digital signature printout	Printout of the digital signatures of the Minister of Climate (3 September 2025) and the Minister of Regional Affairs and Agriculture (15 September 2025).

3. Analysis:

The justification and substantiating evidence provided by the Estonian authorities cover all constitutive elements of the milestone.

The Minister of Climate and the Minister of Regional Affairs and Agriculture shall approve the action plan for the production and use of sustainable biogas and sustainable biomethane.

The “roadmap for the production and use of sustainable biogas” (‘Kestliku biogaasi tootmise ja kasutuselvotu suurendamise teekaart’, evidence 2) contains an action plan (‘tegevuskava’; pages 17 to 22) that describes the activities in the periods 2025–2040 and 2040+ that are necessary to ensure the sustainable development and production of biogas including biomethane in Estonia.

The roadmap, including the action plan on pages 17 to 22, was approved by the Minister of Energy and the Environment (in charge of the Ministry of Climate) and the Minister of Regional Affairs and Agriculture respectively on 3 September and 15 September 2025. This is demonstrated by the names and titles of the Minister of Energy and Environment and of the Minister of Regional Affairs and Agriculture on page 2, followed by 'signed digitally' ('allkirjastatud digitaalselt' in Estonian). The printout of the digital signatures (evidence 3) therefore demonstrates that the action plan was approved by the Minister of Energy and Environment on 3 September 2025 and by the Minister of Regional Affairs and Agriculture on 15 September 2025.

The action plan (part of evidence 2, pages 17 to 22) includes investments, regulatory changes, market development measures and research and development activities that contribute to the economic viability of the sector and the achievement of climate goals.

More specifically, a non-exclusive list of actions addressing the production includes:

a) 'Establishment of additional incentive criteria for applicants planning to use manure storage facilities to be built or expanded as part of the biogas production process under the terms of the "Investment support for achieving environmental and climate policy objectives of agricultural enterprises for the period 2023–2027"' (evidence 2, page 19),
b) 'Implementation of a support measure for the purchase of biogas equipment for wastewater treatment plants (4 plants)' (evidence 2, page 21),
c) '"Investment support for achieving environmental and climate policy objectives of agricultural enterprises" (50% of the investment cost, average size of the support approx. 3.5 million euros) for the construction and expansion of 10 manure storage facilities used in biogas production processes' (evidence 2, page 21),
d) 'Investment subsidies for bio-waste biogas plants (1 central and 8 regional).' (evidence 2, page 21),
e) as part of task 4 (Ensuring a level playing field for biogas and biomethane compared to other environmentally friendly energy sources and fuels), a 25 MEUR action titled 'Investment subsidies for the construction of new agricultural biogas plants' (evidence 2, page 21),

A non-exclusive list of action addressing the use includes:

f) 'Support for the purchase of buses, for county routes, that run biogas' (evidence 2, page 19),
g) as part of task 4 (ibid), a measure titled 'Creating a competitive advantage for biomethane in public transport procurement' (evidence 2, page 19),
h) 'Entry Point Investment Program' (evidence 2, page 19) to establish infrastructure (entry points) that allow producers to direct their biomethane gas into the distribution network.

The element of the milestone related to biomethane is covered in the action plan, as biomethane constitutes a subcategory of biogas, or more precisely, a processed product derived from biogas (evidence 2, pages 4 and 23), and the road map also discusses this processed product (biomethane) explicitly where the distinction from biogas is useful for the analysis (evidence 2, pages 4, 6, 14, 15).

Regarding sustainability, it is made clear that 'the roadmap's action plan describes the necessary actions' (evidence 2, page 18) and that the sustainability framework set out in the roadmap therefore also governs the actions included in the action plan. More specifically:

(a) the EU legal framework excludes the inclusion of unsustainable biogas. The Roadmap's chapter "Legal framework for biogas production and use" explains that the biogas sector is regulated by

EU legislation, including the Renewable Energy Directive and the European Climate Regulation (evidence 2, page 7). The Renewable Energy Directive (RED II/RED III) sets mandatory sustainability and greenhouse gas emission reduction criteria for biofuels and biogas. This means that biogas or biomethane can only be taken into account for national energy and climate policy objectives if it meets the sustainability requirements set out in the Directive. In practice, this means that biogas that does not meet these criteria is not included in renewable energy or greenhouse gas reduction policies. As the roadmap only covers biogas production to be developed within the framework of the EU sustainability criteria, biogas in the roadmap is to be interpreted as sustainable biogas.

(b) the roadmap also addresses traceability and sustainability of the biomethane supply chain. The roadmap discusses the 'Guarantee of Origin' (GO) and 'Proof of Sustainability' (Pos) mechanisms (evidence 2, page 7) and the 'Union Database for Biofuels' (UDB) system being developed at the EU level (evidence 2, page 8). These mechanisms are part of the European Union framework, which aims to ensure the verification of the sustainability of biofuels and transparency of the supply chain. In practice, this means that the use of biomethane in meeting energy and climate policy objectives requires verification of compliance with sustainability criteria and corresponding documentation. Therefore, biomethane in the roadmap is to be interpreted as sustainable biomethane.

The action plan therefore covers both the production and the use of sustainable biogas and sustainable biomethane.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

23 July 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the second payment request submitted by Sweden on 23 January 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 23 January 2026, Sweden submitted a request for payment for the third and fourth instalments of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Sweden provided due justification of the satisfactory fulfilment of the 10 milestones and targets of the third instalment of the non-repayable support and the 6 milestones and targets of the fourth instalment of the non-repayable support, as set out in Section 2 of the Council Implementing Decision of 4 May 2022 on the approval of the assessment of the recovery and resilience plan for Sweden1.

For 4 targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Sweden, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Sweden has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Sweden, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 16 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Sweden's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, reforms that streamline the process for obtaining environmental permits, speed up the authorisation process for electricity grid construction, introduce a national professional programme in education and adjust age limits in social security and tax systems. The milestones and targets also confirm progress towards the completion of investment projects related to the reduction of carbon dioxide emissions at local and regional level, the protection of valuable nature, the increase in housing supply and the creation of additional capacity in higher education.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

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1 ST 7772/22 INIT and ST 7772/22 ADD 1, as amended by ST 14474/23 INIT and ST 14474/23 ADD 1, ST 15975/24 INIT and ST 15975/24 ADD 1, and ST 17028/25 INIT and ST 17028/25 ADD 1

Contents

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 4 – T4: Award of projects reducing carbon dioxide emissions by expected 245 000 tonnes

Related Measure: A.I1 Local and regional climate investments

Quantitative Indicator: New CO2 or CO2 equivalent reductions in emissions

Baseline: 540 000

Target: 785 000

Time: Q4 2025

1. Context:

The objective of the investment is to reduce carbon dioxide and other greenhouse gas emissions, by financing local and regional emission reducing projects.

Target 4 refers to the award of projects that in total are expected to reduce carbon dioxide emissions by an additional 245 000 metric tonnes.

Target 4 is the third and last target of the investment, and it follows the completion of target 1 and target 2, also concerning reduction of carbon dioxide emissions.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled.
2	Document by the Swedish Environmental Protection Agency listing the supported projects in 2023, 2024 and 2025 by the Climate Leap.	The list contains projects supported by the Climate Leap in 2023, 2024 and 2025 including information such as the emission reductions the projects yield, its name and the entity receiving support. The list of all projects supported by the Climate Leap for 2023-2025 and awarded amount is also publicly available here: https://www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/sa-fungerar-klimatklivet/resultat--hur-har-det-gatt-for-klimatklivet/#:~:text=Till%20och%20med%2031%20december%202024%20har%20Klimatklivet,byte%20till%20fossilfria%20br%C3%A4nslen%20genom%20energikonvertering%20och%20laddstationer
3	Ordinance on support for local climate investments, no. SFS 2015:517, published on 25 June 2015 in the Swedish Code of Statutes, entered into force on	The ordinance, adopted by the Swedish Government, establishes the support scheme for the Climate Leap. The ordinance is also available here: https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-

	15 July 2015.	2015517-om-stod-till-lokala_sfs-2015-517/
4	Binding document, by the Swedish Environmental Protection Agency with binding instructions on the eligibility criteria applied for projects under the Climate Leap.	The document contains the Swedish Environmental Protection Agency's binding eligibility criteria applied for the projects under the Climate Leap.
5	Methodology by the Swedish Environmental Protection Agency for the calculation of the emission reductions and their compliance with the eligibility criteria for the Climate Leap.	The document contains the methodology for calculating the emission reductions for the different type of projects supported by the Climate Leap. It further contains the methodology for establishing that the projects comply with the eligibility criteria pertaining to specific type of projects.
7	Template opinion from the Country Administrative Boards.	The template opinion is submitted for each project by the County Administrative Board in the county the project takes place to the Swedish Environmental Protection Agency. It contains an assessment of the projects' compliance with the eligibility criteria under the Climate Leap pertaining mainly to the principle of do no significant harm (DNSH).
8	Guidance by the County Administrative boards on the eligibility criteria for the Climate Leap.	The internal guidance describes the eligibility criteria for the Climate Leap pertaining mainly to the principle of DNSH to facilitate the internal assessment of projects under the Climate Leap.
9	Estimated lifetime of projects under the Climate Leap by the Swedish Environmental Protection Agency dated 24 May 2024.	The document lists the estimated lifetime of projects that may be supported under the Climate Leap, such as charging infrastructure and energy conversion.
10	Analysis by the Swedish Energy Agency of 28 February 2017 of the emission reductions achieved from charging infrastructure/stations.	The paper analyses the emission reductions from charging stations, including their expected lifetime. The analysis is relevant to demonstrate the expected lifetime of projects under the Climate Leap concerning charging infrastructure/stations.
11	Documents by the Swedish Environmental Protection Agency containing a calculation and an explanation of the potential CO2 or CO2 equivalent emission reductions by projects awarded.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
12	Administrative certificates by the Swedish Environmental Protection Agency demonstrating that the projects awarded do not support DNSH non-compliant activities.	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
13	Award decision by the Swedish Environmental Protection Agency demonstrating that a project has been awarded	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

	support under the Climate Leap.	

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

Awarded projects that shall be in line with the criteria set out in the description of the measure.

The measure description requires that **the Climate Leap shall provide financing to the investments with the largest possible GHG emission reduction per SEK invested.**

The Climate Leap is an investment scheme which aims to finance local and regional activities to reduce emissions of carbon dioxide and other gases affecting the climate. The Climate Leap is established by the Ordinance on support for local climate investments, no. SFS 2015:517 (with later amendments), published in the Swedish Code of Statutes on 25 June 2015, after which it entered into force on 15 July 2015 (evidence 3, *hereinafter referred to as the "Climate Leap Ordinance*").

According to article 4 of the Climate Leap Ordinance, financial support under the Climate Leap is given to activities that yield the largest emission reductions of CO2e per SEK supported.

The measure description further requires that:

- **For projects on the conversion to bioenergy for heating in industry and agriculture, the measure shall reduce GHG emissions by at least 80% through the use of biomass based on the calculation method for greenhouse gas reductions and the relative fossil equivalent set out in Annex VI to Directive (EU) 2018/2001.**
- **For projects on the production of biogas, the measure shall reduce greenhouse gas emissions on the installation by at least 65% through the use of biomass to this end based on the calculation method for greenhouse gas reductions and the fossil equivalent set out in Annex V to the Directive (EU) 2018/2001.**
- **For projects on waste (plastic recycling), the measure shall convert at least 50%, measured by weight, of the processed and separately collected harmless waste into secondary raw materials.**
- **For projects on energy efficiency, the measure shall achieve, on average, a minimum 30% reduction in direct and indirect greenhouse gas emissions compared to pre-calculated emissions.**

To demonstrate that the awarded projects are in line with these four criteria, the Swedish authorities submitted as evidence a binding document by the Swedish Environmental Protection Agency (evidence 4, *hereinafter referred to as the "binding document")* which specifies the eligibility criteria applicable for receiving support from the Climate Leap. The document is an internally binding instruction to which the Swedish Environmental Protection is bound in its awarding of projects under the Climate Leap. It is therefore comparable to an administrative regulation with binding legal character for the Swedish Environmental Protection Agency.

The requirements pertaining to the four criteria; bioenergy for heating in industry and agriculture, production of biogas, waste (plastic recycling) and energy efficiency, are all specified as eligibility criteria in the binding document on page 4.

In addition, the Swedish authorities also submitted the methodology used by the Swedish Environmental Protection Agency to verify each of the projects' compliance with the criteria (evidence 5). The methodology describes how the criteria above are calculated for each project. Each project's compliance with these four criteria is also part of the sampling, as described further below.

To comply with the principle of "Do No Significant Harm" (DNSH), the measure description requires that projects on **biofuels shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels set out in Article 26 of that Directive, and the related implementing and delegated acts adopted in accordance with that Directive.**

According to section 6c of the Climate Leap Ordinance (evidence 3), only projects that comply with the abovementioned requirement can receive support from the Climate Leap. The exclusion of support to projects that do not fulfil this requirement is also specified on page 4 of the binding document (evidence 4).

Compliance with the requirement is also ensured by the County Administrative Boards, as according to section 11 of the Climate Leap Ordinance (evidence 3), applications for support are submitted to the County Administrative Board in the county the project is carried out. The Country Administrative Board assesses each application before forwarding it to the Swedish Environmental Agency together with its opinion on the project's eligibility for support. According to section 16 of the Climate Leap Ordinance*,* the Swedish Environmental Agency reviews the application and opinion from the County Administrative Board, before it renders a decision on support from the Climate Leap. On page 1 of the template opinion issued by the County Administrative Boards to the Swedish Environmental Agency, the requirement for biofuels is specified (evidence 7*, hereinafter referred to as the County Administrative Boards' opinion)*. Moreover, the requirement is further detailed on page 2 of the guidance on the Climate Leap to the County Administrative Boards (evidence 8*, hereinafter referred to as the guidance document).* The projects' compliance with the principle of DNSH as specified in the measure description is also part of the sampling, as described further below.

Furthermore, the measure description requires that in order to comply with the DNSH principle, **activities under the Emissions Trading System shall not be eligible for funding, with the exception of waste heat that is used for district heating. Any such funding for waste heat shall have projected greenhouse gas emissions below the heat benchmark established in Commission Implementing Regulation (EU) 2021/447.**

According to section 6 (1) of the Climate Leap Ordinance (evidence 3), activities under the Emissions Trading System are not eligible for funding, with the exception of waste heat that is used for district heating. It is further described in section 6(2) that funding for waste heat must have projected greenhouse gas emissions below the heat benchmark established in the Commission Implementing Regulation (EU) 2021/447. The requirement is also specified on page 1 of the binding document (evidence 4), and compliance with the requirement is an integral part of the of the County Administrative Boards' opinion (page 3, evidence 7) and specified on page 4 of the guidance document (evidence 8). The projects' compliance with this requirement is also part of the sampling, as described further below.

The measure description also requires that **as a whole, the following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use; (ii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment.**

According to section 6d – 6e of the Climate Leap Ordinance (evidence 3), support to measures cannot be given to projects that fall under the exclusion list specified in the measure description, which pertains to (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment. The requirement is also set out on page 1 of the binding document (evidence 4), and compliance with the requirement is an integral part of the County Administrative Boards' opinion (page 4, evidence 7). Moreover, page 6 of the guidance document (evidence 8) also specifies that projects that fall under the exclusion list are excluded from being eligible for support. The projects' compliance with this requirement is also part of the sampling, as described further below.

[Awarded projects] **that shall in total decrease carbon dioxide emissions by an additional 245 000 tonnes per year over an expected period of 16 years.**

The yearly carbon dioxide emission reductions per project are listed in column H of the list of supported projects (evidence 2). In total, the awarded projects will lead to an annual decrease of carbon dioxide emissions amounting to 704 250 metric tonnes (rounded), according to the list of supported projects. The average technical lifetime of the projects is 15.3 years, according to column I of the list of supported projects. In total, the emission reductions delivered over a period of 15.3 years amount to 10 777 837 metric tonnes of reductions (704 249.665 metric tonnes x 15.304 years). This is more than the total emission reductions that would have been delivered, had it been 245 000 metric tonnes per year over an expected period of 16 years, as this would amount to 3 920 000 metric tonnes of reductions (245 000 metric tonnes x 16 years).

Following the selection of a random sample of 60 units, Sweden submitted for each unit a document containing a calculation and an explanation of the carbon dioxide (or equivalents) emission reductions achieved by the project (evidence 11). The evidence provided for a sample of 60 units confirmed that the requirement of the target for the reduction of carbon dioxide emission reductions, including the reductions requirements stipulated for certain categories of projects, has been met. The calculation and explanation also confirmed the expected average lifetime of 15.3 years of the projects. While this is below the expected period of 16 years, the target exceeds the goal of Target 4 by 6 857 837 metric tonnes in total, as described above (10 777 837 - 3 920 000). For projects concerning charging stations, the expected lifetime was demonstrated horizontally by the Swedish Environmental Protection Agency's guidance on the estimated lifetime for projects under the Climate Leap (evidence 9) and the analysis by the Swedish Energy Agency of emission reductions achieved from charging infrastructure, thereby also analysing their estimated lifetime (evidence 10).

Sweden also submitted as part of the sampling award decisions under the Climate Leap by the Swedish Environmental Protection Agency (evidence 13). This demonstrated the requirement in the Council Implementing Decision pertaining to the award of projects.

Sweden also submitted as part of the sampling administrative certificates from the Swedish Environmental Protection Agency (evidence 12) as per the further specifications of the Operational Arrangements between Sweden and the European Commission to demonstrate that the projects do not support DNSH non-compliant activities.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, because the sampled projects confirmed the emission reductions delivered by the project, including the specific requirements for certain categories of projects. It was furthermore confirmed that the projects have been awarded and that they did not support DNSH non-compliant activities.

The Commission services conducted an on-the-spot check on 19 February 2026 to verify the alignment of screenshots submitted for 14 units, to demonstrate the emission reductions and lifetime of the project (evidence 11), with data from the case management system used for the Climate Leap. This check was completed successfully, confirming that information shown on the screenshots matched with the emission reductions indicated for these projects in the list of projects (evidence 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 11 – Entry into force of legislation to streamline the process for obtaining environmental permits

Related Measure: A.R1 Streamline the process for environmental permits

Qualitative Indicator: Provisions in the legislation to streamline the process for obtaining environmental permits, and their entry into force.

Time: Q1 2025

1. Context:

The objective of this reform is to streamline the procedures for obtaining or extending environmental permits.

Milestone 11 concerns the entry into force of legislation to streamline the process for environmental permits.

Milestone 11 is the only milestone of this measure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.
2	Proposal for a step towards a more efficient environmental assessment, no. 2023/24:152, dated 23 May 2024, published on the Government's website on 28 May 2024.	This document details the proposed legislative amendments to the Environmental Code and sectoral legislation as compared to the original laws. The amendments in the proposal correspond to those in the adopted Act amending the Environmental Code (evidence 3) and acts amending sectoral legislation (evidence 4-12). The document is a legal source for interpretation of the acts. Publicly accessible at: https://www.regeringen.se/rattsliga-dokument/proposition/2024/05/prop.-202324152
3	Act amending the Environmental Code, no. SFS 2024:963, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
4	Act amending the Continental Shelf Act (1966:314), no. SFS 2024:964, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November	The Act is adopted by the Swedish Parliament (*Riksdagen*).

	2024, entered into force on 1 January 2025.	
5	Act amending the Act (1978:160) on certain pipelines, no. SFS 2024:965, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
6	Act amending the Act (1983:293) on the establishment, extension and cancellation of public fairways and public ports, no. SFS 2024:966, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
7	Act amending the Act (1984:3) on nuclear activities, no. SFS 2024:967, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
8	Act amending the Swedish Economic Zone Act (1992:1140), no. SFS 2024:968, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
9	Act amending the Electricity Act (1997:857), no. SFS 2024:969, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
10	Act amending the Act (1998:812) with special provisions on water activities, no. SFS 2024:970, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
11	Act amending the Natural Gas Act (2005:403), no. SFS 2024:971, issued on 31 October 2024, published in the Swedish	The Act is adopted by the Swedish Parliament (*Riksdagen*).

	Code of Statues on 5 November 2024, entered into force on 1 January 2025.	
12	Act amending the Land and Environment Courts Act (2010:921), no. SFS 2024:972, issued on 31 October 2024, published in the Swedish Code of Statues on 5 November 2024, entered into force on 1 January 2025.	The Act is adopted by the Swedish Parliament (*Riksdagen*).

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation

Footnote 1 on page 10 of the Act amending the Environmental Code, no. SFS 2024:963 (evidence 3, *hereinafter referred to as the "Act amending the Environmental Code"*), specifies that the act entered into force on 1 January 2025.

Pages 1-2 of the following acts amending sectoral legislation (evidence 4-12), as referred to in the Proposal for a step towards a more efficient environmental assessment, no. 2023/24:152 (evidence 2, *hereinafter referred to as the "Proposal"*), specify that the acts entered into force on 1 January 2025:

- Act amending the Continental Shelf Act (1966:314), no. SFS 2024:964;
- Act amending the Act (1978:160) on certain pipelines, no. SFS 2024:965;
- Act amending the Act (1983:293) on the establishment, extension and cancellation of public fairways and public ports, no. SFS 2024:966;
- Act amending the Act (1984:3) on nuclear activities, no. SFS 2024:967;
- Act amending the Swedish Economic Zone Act (1992:1140), no. SFS 2024:968*;*
- Act amending the Electricity Act (1997:857), no. SFS 2024:969;
- Act amending the Act (1998:812) with special provisions on water activities, no. SFS 2024:970;
- Act amending the Natural Gas Act (2005:403), no. SFS 2024:971; and
- Act amending the Land and Environment Courts Act (2010:921), no. SFS 2024:972.

[Entry into force of legislation] **that shall:**

a) simplify procedures for obtaining a permit for activities having an insignificant impact on the environment;

The Act amending the Environmental Code (evidence 3) amends Chapter 6, Articles 26 and 47 of the Environmental Code, clarifying that, if the county administrative board decides that a significant environmental impact of an activity cannot be assumed, the party intending to carry out the activity is to provide simplified documentation. This change clarifies that the documentation to be provided in the context of an environmental assessment in such cases should be less extensive than when an activity is assumed to have a significant environmental impact, which requires a specific environmental impact assessment, as described on page 54 of the Proposal (evidence 2). As further described on page 54 of the Proposal, the difference in the required documentation depending on the environmental impact of the activity had previously not been sufficiently clear, leading to unnecessary procedures. Where relevant, the acts amending sectoral legislation (evidence 4-9 and 11) also establish that simplified documentation is to be provided if a significant environmental impact cannot be assumed, in line with the amendments to the Environmental Code. As such, the legislation simplifies the procedures for obtaining a permit for activities having an insignificant impact on the environment, clarifying that the documentation to be provided should be less extensive.

b) harmonise criteria to assess whether an environmental permit is required;

The Act amending the Environmental Code (evidence 3) amends Chapter 9, Article 6a of the Environmental Code, establishing that, even if a permit obligation does not follow from regulations, the supervisory authority may order the operator of an activity to apply for a permit if the activity can be assumed to have a significant environmental impact. This entails a change to the concept of the impact of the activity, aligning it with the wording used under Chapter 6 of the Environmental Code on environmental assessments and in the sectoral legislation, creating uniformity among concepts regulating when a permit obligation may arise for environmentally hazardous activities, as described on pages 51-52 of the Proposal (evidence 2). As further described on pages 51-52 of the Proposal, different concepts were previously used to regulate when permits may be required for environmentally hazardous activities, creating a need to simplify regulations. As such, the legislation harmonises criteria to assess whether an environmental permit is required, establishing fewer and more uniform concepts.

c) streamline the role of administrative authorities in the process of obtaining an environmental permit to avoid overlaps between administrative authorities' responsibilities;

The Act amending the Environmental Code (evidence 3) amends Chapter 22, Article 6 of the Environmental Code, removing the Legal, Financial and Administrative Services Agency *(Kammarkollegiet)* from the list of authorities which act as parties representing environmental and public interests during environmental assessment processes. This avoids overlaps of responsibility between the Legal, Financial and Administrative Services Authority and the Swedish Agency for Marine and Water Management and Swedish Environmental Protection Agency, both of which already monitor the same interests as the removed authority, as described on pages 75-76 of the Proposal (evidence 2). As such, the legislation streamlines the role of administrative authorities in the process of obtaining an environmental permit to avoid overlaps between the authorities' responsibilities, allowing for a simplified environmental assessment process with less involved actors.

d) enable digital processes of applying for an environmental permit;

The Act amending the Environmental Code (evidence 3) amends Chapter 22, Articles 2 and 10 of the Environmental Code, adding that application files are to be submitted in the format specified by the Land and Environment Court. This allows the court as examining authority to choose an electronic format which enables more standardised digital processes and facilitates making information digitally accessible, as described on pages 91, 113 and 116 of the Proposal (evidence 2). As such, the legislation enables digital processes to apply for an environmental permit.

e) introduce an environmental permit that covers only the change in the company's activities (ändringstillstånd), unless the permit is intended to cover all the company's activities, or if environmental considerations make this problematic;

The Act amending the Environmental Code (evidence 3) amends Chapter 16, Article 2a of the Environmental Code, establishing that in the event of a change to an environmentally hazardous activity, the permit must be limited to the change of the activity, a so-called permit for changes *(ändringstillstånd)*. The amendment also establishes that a permit for changes may not be granted if the application relates to a permit for the entire activity or if it is inappropriate for the permit to be limited solely to the change of the activity. A permit for changes can be considered inappropriate if the extent of the change is large or likely to have a significant or lasting adverse impact on the environment, as described on pages 108-109 of the Proposal (evidence 2). As such, the legislation introduces an environmental permit that covers only a change in the activity, unless the permit is intended to cover all the activity or if environmental considerations make this problematic.

f) enable an extension of a time limited environmental permit by maximum three years.

The Act amending the Environmental Code (evidence 3) amends Chapter 24, introducing Article 14a of the Environmental Code, establishing that, upon application by the permit holder, the licensing authority may, if appropriate with regard to the protection of human health and the environment, extend the validity of a permit in force at the time of the application for a period of up to three years, as described on pages 122-123 of the Proposal (evidence 2). As such, the legislation enables the extension of a time-limited environmental permit by maximum three years.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 18 – Establishment or upgrade of nature reserves

Related Measure: A.I5 Protection of valuable nature

Quantitative Indicator: Number

Baseline: 0

Target: 270

Time: Q4 2023

1. Context:

The objective of this measure is to protect biodiversity in areas that host high natural values.

Target 18 requires at least 270 nature reserves to be established or upgraded.

Target 18 is the only target in this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	The Environmental Code (1998:808), no. SFS 1998:808, issued on 11 June 1998, entered into force on 1 January 1999.	The Environmental Code, adopted by the Swedish Parliament (*Riksdagen*), Chapter 7, sets out the legal framework for the establishment and modification of nature reserves in Sweden. Publicly accessible at: https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/miljobalk-1998808_sfs-1998-808/#K7
3	Ordinance (1998:1252) on area protection under the Environmental Code etc, no. SFS 1998:1252, issued on 3 September 1998, entered into force on 1 January 1999.	This ordinance, adopted by the Swedish Government, contains provisions on the protection of areas pursuant to Chapter 7 of the Environmental Code.
4	Document by the Swedish Environmental Protection Agency listing the established or upgraded nature reserves.	For each item, a unique identifier is provided.
5	Document by the Swedish Environmental Protection Agency describing the content in the document listing the established or upgraded nature reserves.	This document accompanies evidence 4, describing the content and explaining the abbreviations used.

6	Decisions of the County Administrative Boards on the establishment or upgrade of nature reserves.	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

At least 270 nature reserves shall be established or upgraded.

The legal conditions for establishing and modifying nature reserves are described in Chapter 7 of the Environmental Code (1998:808), no. SFS 1998:808 (hereinafter referred to as the "*Environmental Code*", *evidence 2).* The legal conditions are further detailed in Ordinance (1998:1252) on area protection under the Environmental Code etc, no. SFS 1998:1252 (evidence 3). In addition, there are specific requirements and restrictions for each nature reserve depending on the local conditions and the type of natural values to be protected in the nature reserves. These conditions are specified by the County Administrative Board's decision on the nature reserve. The decision also states whether it is a new nature reserve (established) or an expanded or reinforced nature reserve (upgraded).

In particular, Chapter 7, Article 4 of the Environmental Code stipulates that an area of land or water may be declared a nature reserve by the County Administrative Board or municipality for the purpose of preserving biological diversity, caring for and preserving valuable natural environments, or meeting the need for areas for outdoor recreation. An area that is needed to protect, restore or recreate valuable natural environments or habitats for species worthy of protection may also be declared a nature reserve.

Moreover, Chapter 7, Article 5 of the Environmental Code further requires that a decision to establish a nature reserve must state the reasons for the decision and specify the restrictions on the right to use land and water areas that are necessary to achieve the purpose of the reserve, such as prohibitions on building, erecting fences, storage, excavation, quarrying, cultivation, drainage, planting, logging, hunting, fishing, the use of pesticides and access. If new reasons subsequently arise or further restrictions are needed to achieve the purpose of the protection, the County Administrative Board or municipality may issue a decision to this effect.

In addition, Chapter 7, Article 7 of the Environmental Code specifies that the County Administrative Board or municipality may revoke, in whole or part, a decision it has issued if there are exceptional reasons for doing so. This can include the replacement of an old decision with a new decision on an upgraded nature reserve.

The Swedish authorities provided a document by the Swedish Environmental Protection Agency listing 274 established or upgraded nature reserves (evidence 4) and an accompanying document by the Swedish Environmental Protection Agency describing the content in the document listing the established or upgraded nature reserves (evidence 5). Following the selection of a random sample of 60 units, Sweden submitted decisions of the County Administrative Boards on the establishment or upgrade of nature reserves (evidence 6). The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, specifically that at least 270 nature reserves must be established or upgraded, thus exceeding the goal of Target 18 by 4 established or upgraded nature reserves.

All decisions the Commission services examined dated from after 1 February 2020. Each decision specifies the purpose of the nature reserve and the restrictions on the right to use the area in order to achieve the purpose of the protection. The decisions further specify whether a nature reserve was newly established or whether an existing nature reserve was upgraded. Out of the 60 units, 45 are newly established nature reserves and 15 upgraded nature reserves. In the case of upgraded nature reserves, the decisions concern an expansion of the nature reserve and/or amended regulations to reinforce the protection of the nature reserve. Through the expansion of nature reserves, formal protection was extended to adjoining areas of similar character, in which land use or exploitation could otherwise have entailed a loss of identified natural values. Where the decisions involved amended regulations, older reserve provisions – often dating back decades – were revised or replaced to better safeguard the natural values of the respective area, for example by restricting activities previously permitted, such as logging, and by enabling management measures necessary to achieve the purpose of the nature reserve in accordance with current knowledge and objectives. The decisions also describe the compensation arrangements for landowners in respect of the restrictions imposed on the use of the area. The decisions provided by the Swedish authorities for the selected sample can be attributed to each established or upgraded nature reserve on the basis of the unique identifier as well as the name of the nature reserve.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 22 – T4: New study places in vocational training and adult education

Related Measure: B.I1 More study places in regional adult vocational education

Quantitative Indicator: Number of full-time equivalent study places

Baseline: 15700

Target: 16900

Time: Q4 2023

1. Context:

The objective of the investment is for more people to obtain vocational training at upper secondary level and hence be able to get a job, as well as to ensure the matching in the labour market and boost employment in the long term.

Target 22 concerns new full-time equivalent study places in vocational training and adult education in 2023.

Target 22 is the fourth and last target of the investment, and it follows the completion of target 19, target 20 and target 21, related to new full-time equivalent study places in vocational training and adult education in the years 2020, 2021 and 2022 respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled.
2	Annual study places and number of students per responsible municipality 2023, no. 2024:415.	The summary of the extract from the database prepared by the National Agency for Education indicates the total number of created annual study places, including per individual municipality in 2023.
3	List of annual study places for 2023.	The extract from the database prepared by the National Agency for Education contains a list of the total number of created annual study places per type of grant and individual municipality in 2023.
4	Ordinance on adult learning, no. SFS 2011:1108, issued on 3 November 2011, published in the Swedish Code of Statues on 15 November 2011 and entered into force on 15 December 2011.	The Ordinance, adopted by the Swedish Government, is also accessible at: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-20111108-om-vuxenutbildning_sfs-2011-1108.
5	Ordinance (2016:937) on state	The Ordinance, adopted by the Swedish

	subsidies for regional vocational adult education, no. SFS 2016:937, issued on 27 October 2016, published in the Swedish Code of Statutes on 8 November 2016 and entered into force on 1 January 2017.	Government, is also accessible at: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2016937-om-statsbidrag-for-regional_sfs-2016-937.
6	Decisions on the state grant adopted by the responsible national authority to fund the trainings.	In the context of the sampling analysis, and for the further verification of the target, 60 decisions issued for trainings in the year 2023 were provided for the list of 60 sampled units. These decisions are issued on the basis of Ordinance (2016:937) on state subsidies for regional vocational adult education, taking into account the requirements defined in Ordinance on adult learning.
7	Transcripts of the trainings submitted by the municipalities on the implementation of the trainings (including the number of students, course code and number of credit points earned).	In the context of the sampling analysis, and for the further verification of the target, 60 transcripts for the implemented trainings in the year 2023 were provided for the list of 60 sampled units.
8	Decisions on the reporting issued by the responsible national authority confirming the outcome of the trainings.	In the context of the sampling analysis, and for the further verification of the target, 60 decisions issued for trainings in the year 2023 were provided for the list of 60 sampled units.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

Number of new full-time equivalent study places in 2023 with priority given to individuals with the greatest need of education, for example unemployed or individuals with short previous education, as compared to the baseline number of annual study places in 2019 of 34 000. The new study places created shall bring the total number of study places to 35 200. Furthermore, in line with the measure description, **the measure consists in supporting new study places in vocational training and adult education.**

As defined in Chapter 2, Section 2 of the Ordinance (2011:1108) on adult learning *(hereinafter referred to as "Ordinance (2011:1108)")* (evidence 4), an annual full-time equivalent study place corresponds to 800 activity points (*verksamhetspoang*). In line with this and the data reported by the municipalities for 2023 (evidence 2 and 3), the National Agency for Education (*Skolverket*) compiled the total number of education points, divided them by 800 and calculated the total number of annual study places (evidence 2). This number was rounded to the nearest number of full-time equivalent annual study places (evidence 2). As further confirmed by evidence 2 and 34 679 new study places in vocational training and adult education have been supported. According to the evidence provided, Sweden supported a total of 38 679 annual study places in vocational training and adult education in 2023 (evidence 2, Table 2 and evidence 3). As compared to the set baseline number of 34 000 annual study places in 2019, this has led to the creation of 4 679 new full-time equivalent study places in 2023, thus exceeding the goal of Target 22 by 3 479 new full-time equivalent study places in 2023.

Chapter 3, Article 7 of ordinance (2011:1108) (evidence 4) provides that, by design, priority is given in the adult education selection process to individuals with the greatest need of education, for example unemployed or individuals with short previous education, such as: i) individuals who have not met the requirements for an upper secondary school diploma or have not completed any education equivalent to upper secondary level (point 2), and ii) individuals who are unemployed or at risk of becoming unemployed (point 3). In addition, as specified in Article 1 of Ordinance (2016:937) on state subsidies for regional vocational adult education (hereinafter referred to as "Ordinance (2016:937)") (evidence 5), which is the basis for issuing the decisions on the state grants (evidence 6) and which takes into account the requirements defined in Ordinance (2011:1108) (evidence 4), the purpose of state subsidies for vocational education and training in municipal adult education at upper secondary level, which support the annual study places, is to lead to the development of skills that are in demand on the labour market.

Following the selection of a random sample of 60 units, drawn for target 22, Sweden submitted the decisions on the state grants adopted by the responsible national authority to fund the trainings, (evidence 6), which specify that the education and skills needs, the level of unemployment and the education level are the basis for the allocation of the grants, transcripts of the trainings submitted by the municipalities on the implementation of the trainings (evidence 7), as well as the decisions on the reporting issued by the responsible national authority confirming the outcome of the trainings (evidence 8). This evidence demonstrates that the individual trainings with the corresponding study points have been implemented, and the state grants were accordingly paid out to the municipalities, thereby contributing to the creation of the total and new study places. The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, since the implemented and supported trainings confirm the creation of the total and new study places in line with the applicable national calculation methodology.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 30 – T3: Additionally registered students in higher education

Related Measure: B.I3 Resources to meet demands for education at universities and other higher education institutions

Quantitative Indicator: Number of full-time equivalent registered students

Baseline: 19000

Target: 25000

Time: Q4 2023

1. Context:

The objective of this measure is to generate higher employment, underpin the supply of a well-educated labour force, better equip individuals for the future labour market, scale up the study programmes leading to qualifications in shortage occupations and boost the competitiveness of the Swedish business sector.

Target 30 concerns additional 6000 full-time equivalent registered students on any course given in higher education in 2023.

Target 30 is the third target of the investment and it is accompanied by target 31 in this payment request, and it follows the completion of target 28 and target 29. It will be followed by target 31 and target 32, related to additional full-time equivalent registered students in the years 2024 and 2025 respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Extract of the number of full-time students per Higher Education Institution in 2023.	The extract prepared by the Swedish Higher Education Authority for the year 2023 contains data on the increase in the number of full-time students in higher education institutions and universities, as well as the list of the higher education institutions in which students were enrolled with the exact number of full-time equivalent registered students enrolled. The data is extracted from the national study administration system (*Ladok*), where all admissions and course registrations are made.
3	Model for calculating digital content 2023.	The model for calculating digital content, no. 111-00481-21 prepared by the Swedish Higher Education Authority for the year 2023, sets out the methodology for the calculation of the digital content and includes information on how many of the additional study places

		are increasing digital skills or contributing to the digital transition. The document also contains statistics on the allocation of places by field of study.
4	Annual reports of higher education institutions.	This covers the individual annual reports of 33 universities and higher education institutions in Sweden for the year 2023, showing the developments in terms of the number of registered students.
6	Budget Bill for 2023.	The Budget Bill for 2023 (Bill. Prop. 2022/23:1) approved by the Government covers Expenditure area 16: Education and university research. The Budget Bill sets out the proposal for the budget for 2023, which corresponds to the approved budget.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

6 000 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 306 400 full-time students in Q4 2023. Furthermore, in line with the measure description, **the measure consists in supporting additional full-time equivalent students (study places) in higher education**.

As defined in the Extract of the number of full-time students per Higher Education Institution in 2023 (column I) (evidence 2), which compiles the data from the national study administration system *(Ladok),* and as supported by the Annual reports of higher education institutions (evidence 4), the Swedish Higher Education Authority reported a total of 314 363 full-time equivalent registered students (study places) on any course given by the universities during the autumn 2023 semester. As further confirmed by evidence 2 and 4, additional 13 963 full-time equivalent students (study places) were supported in higher education. According to the evidence provided, Sweden supported 314 363 full-time equivalent registered students in higher education in 2023. As compared to the baseline of 300 400 registered full-time equivalent students in 2019, additional 13 963 full-time equivalent students were registered in higher education in 2023, thus exceeding the goal of Target 30 by 7 963 additional full-time equivalent registered students.

On average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way.

As defined in the Model for calculating digital content 2023, pages 3-4 (evidence 3), which sets out the methodology for the calculation of the digital content, the contribution to digital skills or the digital transition is determined on the basis of a flat-rate calculation, which takes into account a) the number of new full-time students per area of education and training reported by the higher education institutions, b) the content of the courses, which are classified into 21 areas of education and training, c) the objectives of the diploma scheme related to digital skills and competences for different degrees. In line with the above-mentioned methodology (evidence 3) and based on the data from the national study administration system *(Ladok)* (evidence 2), the digital content is considered to be more prominent (meaning that it goes beyond supporting just basic digital skills) for 9 out of 21 areas of education and training. As further calculated in line with the abovementioned methodology (evidence 3) and when considering the change in the number of full-time students per field of education between 2019 and 2023, on average 56.1% of the additional full-time study places reported in 2023 contributed towards increasing digital skills or were contributing to the digital transition in some other way.

A focus shall be on programmes geared towards shortage occupations.

As stated in Chapter 5.6.2 of the Budget Bill 2023 (evidence 6), universities and higher education institutions must continue to prioritise their resources on the programmes and studies, which are targeting shortage occupations, such as Early Childhood Education and Care (ECEC) teacher and teacher training programmes, technology and electrician training, and healthcare studies. The developments on programmes targeting shortage occupations are further explained in the reports of the higher education institutions (evidence 4), which also provide more detailed information on the student enrolment in different programmes provided by the individual higher education institution, including in relation to programmes targeting shortage occupations, such as for teachers, healthcare and technology professionals, and engineers.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 31 – T4: Additionally registered students in higher education

Related Measure: B.I3 Resources to meet demands for education at universities and other higher education institutions

Quantitative Indicator: Number of full-time equivalent registered students

Baseline: 25000

Target: 30600

Time: Q4 2024

1. Context:

The objective of this measure is to generate higher employment, underpin the supply of a well-educated labour force, better equip individuals for the future labour market, scale up the study programmes leading to qualifications in shortage occupations and boost the competitiveness of the Swedish business sector.

Target 31 concerns additional 5600 full-time equivalent registered students on any course given in higher education in 2024.

Target 31 is the fourth target of the investment and it follows the completion of targets 28, 29 and 30. It will be followed by target 32, related to additional full-time equivalent registered students in the year 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Extract of the number of full-time students per Higher Education Institution in 2024.	The extract prepared by the Swedish Higher Education Authority for the year 2024 contains data on the increase in the number of full-time students in higher education institutions and universities, as well as the list of the higher education institutions in which students were enrolled with the exact number of full-time equivalent registered students enrolled. The data is extracted from the national study administration system (*Ladok*), where all admissions and course registrations are made.
3	Model for calculating digital content 2024.	The model for calculating digital content, no. 111-0048-21; prepared by the Swedish Higher Education Authority for the year 2024 sets out the methodology for the calculation of the digital content and includes information on how many of the additional study places are increasing digital skills or contributing to the digital

		transition. The document also contains statistics on the allocation of places by field of study.
4	Annual reports of higher education institutions.	This covers the individual annual reports of 33 universities and higher education institutions in Sweden for the year 2023, showing the developments in terms of the number of registered students.
5	Budget Bill 2024.	The Budget Bill for 2024 (Bill. Prop. 2023/24:1) approved by the Government covers Expenditure area 16: Education and university research. The Budget Bill sets out the proposal for the budget for 2024, which correspond to the approved budget.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

5 600 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 306 000 full-time students in Q4 2024. Furthermore, in line with the measure description, **the measure consists in supporting additional full-time equivalent students (study places) in higher education**.

As defined in the Extract of the number of full-time students per Higher Education Institution in 2025 (column I) (evidence 2), which compiles the data from the national study administration system *(Ladok),* and as supported by the Annual reports of higher education institutions (evidence 4)*,* the Swedish Higher Education Authority reported a total of 322 471 full-time equivalent registered students (study places) on any course given by the universities during the autumn 2024 semester. As further confirmed by evidence 2 and 4, additional 22 071 full-time equivalent students (study places) were supported in higher education. According to the evidence provided, Sweden supported 322 471 full-time equivalent registered students in higher education in 2024. As compared to the baseline of 300 400 registered full-time equivalent students in 2019, additional 22 071 full-time equivalent students were registered in higher education in 2024, thus exceeding the goal of Target 31 by 16 471 additional full-time equivalent registered students.

On average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way.

As defined in the Model for calculating digital content 2024, pages 3-4 (evidence 3), which sets out the methodology for the calculation of the digital content, the contribution to digital skills or the digital transition is determined on the basis of a flat-rate calculation, which takes into account a) the number of new full-time students per area of education and training reported by the higher education institutions, b) the content of the courses, which are classified into 21 areas of education and training, c) the objectives of the diploma scheme related to digital skills and competences for different degrees. In line with the above-mentioned methodology (evidence 3) and based on the data from the national study administration system *(Ladok)*, the digital content is considered to be more prominent (meaning that it goes beyond supporting just basic digital skills) for 9 out of 21 areas of education and training. As further calculated in line with the above-mentioned methodology (evidence 3) and when considering the change in the number of full-time students per field of education between 2019 and 2024, on average 51% of the additional full-time study places reported in 2024 contributed towards increasing digital skills or were contributing to the digital transition in some other way.

A focus shall be on programmes geared towards shortage occupations.

As stated in Chapter 5.6.3 of the Budget Bill 2024 (evidence 5), universities and higher education institutions must continue to prioritise their resources on the programmes and studies, which are targeting shortage occupations, such as Early Childhood Education and Care (ECEC) teacher and teacher training programmes, technology and electrician training, and healthcare studies. The developments on programmes targeting shortage occupations are further explained in the reports of the higher education institutions (evidence 4), which also provide more detailed information on the student enrolment in different programmes provided by the individual higher education institution, including those in relation programmes targeting to shortage occupations, such as for teachers, healthcare and technology professionals, and engineers.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 33bis – Entry into force of legislation for the introduction of a national professional programme

Related Measure: B.R3 National professional programme for principals, teachers and early childhood education and care teachers

Qualitative Indicator: Provisions indicating the entry into force of legislation.

Time: Q3 2025

1. Context:

The objective of this measure is to increase the attractiveness of the teaching profession leading to a higher number of teachers and early childhood education and care (ECEC) teachers who want to continue enhancing their competencies after becoming a teacher.

Milestone 33bis is the only milestone of this reform, related to the entry into force of legislation enabling the introduction of a national professional programme for principals, teachers and ECEC teachers with a national structure for the enhancement of professional competences and a national merit system for licensed teachers and ECEC teachers.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Education Act (2010:800), no. SFS 2023: 393, issued on 8 June 2023, published in the Swedish Code of Statues on 15 June 2023, and entered into force on 1 January 2025.	This act, adopted by the Swedish Parliament (Riksdagen), amends the Education Act (2010:800) and enables the introduction of a national professional programme for principals, teachers and ECEC teachers.
3	Ordinance on national professional programmes for principals, teachers and ECEC teachers, no. SFS 2025: 280, issued on 10 April 2025, published in the Swedish Code of Statutes on 15 April 2025 and entered into force on 1 September 2025.	The ordinance, adopted by the Swedish Government, contains the more detailed provisions on the national professional programme for principals, teachers and ECEC teachers.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation enabling the introduction of a national professional programme for principals, teachers and ECEC teachers. Furthermore, in line with the qualitative indicator, **provisions indicating the entry into force of legislation.**

The Act amending the Education Act (2010:800) *(hereinafter referred to as "the amended Education Act")* was issued on 8 June 2023 and published in the Swedish Code of Statutes on 15 June 2023. As stipulated in the amended Education Act (page 8, point 1), the amendments entered into force on 1 January 2025. Chapter 2, Article 34 of the amended Education Act introduces a national professional programme within the school system for principals, teachers and ECEC teachers.

The Ordinance on national professional programmes for principals, teachers and ECEC teachers *(hereinafter referred to as "the Ordinance")* was issued on 10 April 2025 and published in the Swedish Code of Statutes on 15 April 2025. As stipulated in the Ordinance (page 11, point 1), it entered into force on 1 September 2025. As defined in Article 1, paragraph 1 of the Ordinance, the Ordinance contains provisions on the national professional programme for principals, teachers and ECEC teachers.

The national professional programme shall consist of:
a) a national structure for the enhancement of professional competences of principals, teachers and ECEC teachers, which shall include trainings for principals, teachers and ECEC teachers, and

As specified in Chapter 2, Article 34 of the amended Education Act (evidence 2), the national professional programme must include a national structure for the development of professional competences and skills of principals, teachers and ECEC teachers, which according to the mentioned Article 34 needs to cover a) skills development training that can serve as a basis for a qualification level (paragraph 3, point 1); and b) other skills development training for principals, teachers and ECEC teachers (paragraph 3, point 2). Article 3 of the Ordinance (evidence 3) further specifies that the national structure for the development of professional competences must include offers of relevant competence development activities (such as different types of trainings), for teachers and ECEC teachers (paragraph 1, point 1 and paragraph 2), as well as for principals, deputy principals and employees or contractors who have been assigned to fulfil certain management tasks (paragraph 1, point 2).

b) a national merit system for licensed teachers and ECEC teachers, which includes the qualification levels.

Chapter 2, Article 34 of the amended Education Act (evidence 2) stipulates that the national professional programme must include a national qualification system for licensed teachers and licensed ECEC teachers, whereby the merit system must have different levels and one of the levels must be subject to a postgraduate degree. In addition, the Ordinance (evidence 3), determines the national merit system must have four levels (Article 4) and sets out the eligibility requirements for each qualification level (Articles 6-9), whereby the number of years in the teaching profession and the number of credits from post-graduate studies are the basis for the qualification. In addition, Article 11 of the Ordinance (evidence 3), determines that the National Agency for Education is responsible for deciding on the qualification levels following an application by licensed teachers and licensed ECEC teachers.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 35 – 8 000 participants have started education in the framework of the Elderly care Initiative

Related Measure: C.I1 Elderly care initiative

Quantitative Indicator: Number

Baseline: 1500

Target: 8000

Time: Q4 2023

1. Context:

The measure aims to increase the quality of Sweden's long-term care system by providing training to at least 8000 staff working in elderly care centres.

Target 35 requires that at least 8000 staff members of the elderly care have started the education.

Target 35 is the second and final step of the implementation of the investment. It was preceded by target 34, which covered 1500 staff members starting education.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Annex 1 Curriculum of the National package of vocational courses from the care programme, designed to work as a nurse.	Document by the National Agency for Education (*Skolverket*) describing the curriculum of the National package of vocational courses from the care programme (1500 points), designed to work as a nurse (applicable as of 1 July 2021, revised on 22 January 2022).
3	Annex 2 Curriculum of the National package of vocational courses from the care programme designed to work as a nurse.	Document by the National Agency for Education (*Skolverket*) describing the curriculum of the National package of vocational courses from the care programme (1500 points) designed to work as a nurse (applicable until 30 June 2021).
4	Annex 3 Curriculum of the National package of vocational courses to train as nursing assistant.	Document by the National Agency for Education (*Skolverket*) describing the curriculum of the National package of vocational courses (800 points) to train as nursing assistant.
5	Annex 4 Content of a training course to work as specialist nurse in the	Document by Kompetensutvecklingsinstitutet describing the content of a training course to work as specialist nurse in the area of care for the multi-

	area of care for the multi-diseased elderly.	diseased elderly.
6	Annex 5 Curriculum of a training course to become a nurse specialised on dementia care.	Document by the Agency for Higher vocational Education (*Yrkeshögskolan*) and Consensum describing the curriculum of a training course to work as a specialist nurse in dementia care.
7	Annex 6 Content of training courses to work as specialist nurse in the area of palliative care.	Document by Vård och Omsorgscollege Örebro län and Örebro municipality summarising the content of training courses to work as specialist nurse in the area of palliative care.
8	Annex 7 Curriculum of a management training with a focus on care for the elderly.	Document by University college of Borås describing the curriculum of a management training with a focus on care for the elderly.
9	Annex 8 Curriculum of a training course on leadership for managers in elderly care.	Document by Marie Cederschiölds Högskola describing the curriculum of a training course on leadership for managers in elderly care.
10	Annex 9 Curriculum content of a training course (validation) to work as a nurse.	Document by Hermods describing the curriculum content of a training course (validation) to work as a nurse.
11	Annex 10 Curriculum of training courses to work as nurse.	Document by Skövde municipality Vård-omsorgscollege describing the curriculum of a training course to work as nurse.
12	Annex 11 Curriculum of a training course to work as nurse.	Document by Campus Nyköping describing the curriculum of a training course to work as a nurse in the area of palliative care
13	Annex 12 Curriculum of a training course to work as specialist nurse in the area of care for multi-diseased elderly.	Document by the Agency for Higher vocational Education (*Yrkeshögskolan*) describing the curriculum of a training for to work as a nurse in the area of care for multi-diseased elderly.
14	Annex 13 Curriculum contents of a training course to work a specialist nurse in elderly care.	Document by the Agency for Higher vocational Education (*Yrkeshögskolan*), Samariterhemmet and Folkuniversitetet describing the curriculum of a training course to work as specialist nurse in elderly care with a focus on health and rehabilitation.
15	Annex 14a Curriculum contents of a training course to work a specialist nurse.	Document by YRGO describing the curriculum contents of training courses to work as qualify as a specialist nurse in the fields of gerontology, geriatrics, dementia care and rehabilitation.
16	Annex 14b Curriculum contents of a training course to work as a nurse in elderly care.	Document by YRGO describing the curriculum contents of training courses to work as qualify as a nurse in the field of elderly care.
17	Annex 14c Curriculum contents of a training course to work a nurse in elderly care.	Document by YRGO describing the curriculum contents of training courses to work as qualify as a nurse in the field of elderly care.
18	Annex 15	Document by Skövde municipality describing the

	Curriculum of a training course to work as a specialist nurse in elderly care.	curriculum of training courses to work as specialist nurse in elderly care.
19	Annex 16 Curriculum contents of a training course to work as a nurse.	Document by Hermods and Helsingborg municipality describing the curriculum contents of a training course to work as a nurse.
20	Annex 17 Curriculum of a training course to work as a specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum of a training course to work as a specialist nurse in elderly care.
21	Annex 18 Curriculum of a training course to work as a specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum of a training course to work as a specialist nurse.
22	Annex 19 Curriculum of a training course to work as specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Yrkeshögskolan Höga Kusten and Kramfors municipality describing the curriculum of a training course to work as specialist nurse in the field of dementia care.
23	Annex 20 Curriculum of a training course to work as specialist nurse.	Document) by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Arboga municipality describing the content of a training course to work as specialist nurse in the area of dementia car.
24	Annex 21 Curriculum of a training course for public sector managers.	Document by Uppsala Universitet presenting a training course for public sector managers.
25	Annex 22 Summary of curriculum of a training course to work as a specialist nurse.	Document by the municipality of Kristianstad describing the training curricula for courses for specialist nurses in the field of care of the elderly.
26	Annex 23 Curriculum of a training course to work as a nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and KompetensUtvecklingsInstitutet Sverige AB describing the curriculum of a training course to work as a nurse in the area of palliative care.
27	Annex 24 Curriculum contents of a training course to work as a specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum of training courses to work as a specialist nurse in the area of gerontology, geriatrics, dementia and rehabilitation.
28	Annex 25 Curriculum of a training course to work as specialist nurse.	Document by Yrkeshögskolan i Mölnlycke describing the curriculum of training to work as a specialist nurse in care for the elderly.
29	Annex 26 Curriculum of training courses to work as specialist nurse.	Document by YRGO describing the curriculum contents of training courses to work as a specialist nurse in the field of psychiatric care.
30	Annex 27 Curriculum of a training course in working as a manager in the area of public sector care.	Document by Mälardalens Universitet describing the curriculum of a training course in working as a manager in the area of public sector care.
31	Annex 28	Document by the Agency for Higher Vocational

	Curriculum contents of a training course to work as a specialist nurse.	Education (Yrkeshögskolan) and Skellefteå kommun describing the curriculum contents of a training course to work as a specialist nurse in the field of dementia and psychiatric care.
32	Annex 29 Content of a training course for managers in social services.	Document by Högskolan Dalarna summarising the content of a training course for managers in social services.
33	Annex 30 Curriculum of training courses to work as a specialist nurse in the area of multi-diseased elderly.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and KompetensUtvecklingsInstitutet Sverige AB describing the curriculum of training courses to work as a specialist nurse in the area of multi-diseased elderly
34	Annex 31 Curriculum contents of training courses to work as a nurse.	Document by MoA Lärcentrum describing the curriculum contents of training courses to work as a nurse.
35	Annex 32 Curriculum of a training course for managers.	Document by Linköping University summarising the curriculum of a training course for managers.
36	Annex 33 Curriculum of a training course for nurses in the area of dementia care.	Document by Forshaga kommun summarising the curriculum content of training courses to work as a nurse in the area of dementia care.
37	Annex 34 Curriculum of training courses for specialist nurses in the area of psychiatry.	Document by Consensum Yrkeshögskola describing the curriculum of training courses for specialist nurses in the area of psychiatry.
38	Annex 35 Curriculum contents of training courses to work as specialist nurse in the area of dementia care.	Document by TUC Yrkeshögskola summarising the curriculum content of a training courses for specialist nurses in the area of dementia care.
39	Annex 36 Curriculum of training courses to work as a specialist nurse in the area of palliative care.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Hermods AB Karlskrona describing the curriculum of a training course to work as a nurse in the area of palliative care.
40	Annex 37 Curriculum contents of training courses to work as specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and TUC Yrkeshögskola summarising the curriculum content of a training course to work a specialist nurse in the area of psychiatric care.
41	Annex 38 Curriculum contents of a diploma to qualify as a specialist nurse in the field of psychiatry.	Excerpt (scan) of a certificate issued by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum contents of a diploma of an anonymised individual to qualify as a specialist nurse in the field of psychiatry.
42	Annex 39 Curriculum contents of training courses to work as a specialist nurse in the field of dementia care.	Document by Sophiahemmet Högskola describing the curriculum contents of training courses to work as a specialist nurse in the field of dementia care.
43	Annex 40	Document by Vård- och omsorgscollege summarising

	Curriculum content of training courses to work as a nurse.	the curriculum content of training courses to work as a nurse.
44	Annex 41 Curriculum contents of a training course to work as a specialist nurse in the field of palliative care.	Document by TUC Yrkeshögskola and the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum contents of a training course to work as a specialist nurse in the field of palliative care.
45	Annex 42 Curriculum content of training courses to work as specialist nurse in dementia care.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum content of training courses to work as specialist nurse in dementia care.
46	Annex 43 Curriculum content of a training course to work as a nurse in the area of welfare technology.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Skövde kommun summarising the curriculum content of a training course to work as a nurse in the area of welfare technology.
47	Annex 44 Curriculum content of a training course for managers in elderly care.	Document by Marie Cederschiöld Högskola summarising the curriculum content of a training course for managers in elderly care.
48	Annex 45 Curriculum contents of a training course to work as a specialist nurse in dementia care.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum contents of a training course to work as a specialist nurse in dementia care.
49	Annex 46 Presentation of training courses to work as a specialist nurse in palliative care.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Consensum summarising the curriculum content of a training course to work as specialist nurse in palliative care.
50	Annex 47 Curriculum content of training courses to work as a nurse.	Document by Vuxenutbildningen Campus västra Skaraborg certifying the curriculum content of training courses to work as a nurse in elderly care.
51	Annex 48 Curriculum content of a training course to work as specialist nurse in the field of elderly care and welfare technologies.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Nova describing the curriculum content of a training course to work as specialist nurse in the field of elderly care and welfare technologies.
52	Annex 49 Curriculum content of a training course for managers in elderly care.	Document by Uppsala university describing the curriculum content of a training course for managers in elderly care.
53	Annex 50 Curriculum content of training/validation courses to work as nurse.	Document by Malmö Stad summarising the curriculum content of training/validation courses to work as a nurse as well as an email by a municipality manager certifying that the content is correct.
54	Annex 51 Curriculum content of a training course to work as specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) and Kunskapsförbundet Väst, Vuxenutbildningen, describing the content of a training course to work as a specialist nurse in the area of palliative care and care for the multi-diseased.

55	Annex 52 Curriculum content of a training course for managers.	Document by Högskolan Dalarna describing the curriculum content of a training course for managers.
56	Annex 53 Curriculum content of a training course to work as a specialist nurse in the area of psychiatry.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum content of a training course to work as a specialist nurse in the area of psychiatry.
57	Annex 54 Curriculum of a training course to work as nurse in the area of dementia care.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum content of a training course to work as a nurse in the area of dementia care.
58	Annex 55 Curriculum content of a training course to work as a specialist nurse.	Document by the Agency for Higher Vocational Education (*Yrkeshögskolan*) describing the curriculum content of a training course to work as a specialist nurse.
59	Annex 56 Contents of a training course in leadership.	Document by Marie Cederschiöld Högskola certifying the contents of a training course in leadership in the social work and care area.
60	Annex 57 Curriculum content of a training course in leadership.	Document by Högskolan i Borås describing the curriculum content of a training course in leadership.
61	Annex 58 Curriculum content of a training course to work as specialist nurse in the field of neuropsychiatry	Document by YH-Akademin summarising the curriculum content of a training course to work as specialist nurse in the field of neuropsychiatry.
62	Annex 59 Curriculum content of a training course to work as a specialist nurse in the area of cognitive disease.	Document by TUC Yrkeshögskola summarising the curriculum content of a training course to work as a specialist nurse in the area of cognitive disease.
63	Annex 62 MS Excel spreadsheet containing a list of 6500 individuals who have started an education during the years 2020-2023 in the framework of the Elderly care initiative.	MS Excel spreadsheet containing a list of 6500 individuals who have started an education during the years 2020-2023 in the framework of the Elderly care initiative, specified with the following information for each individual (columns A-H): - a unique identifier (in the form of numbers 1-6500) - the municipality receiving the disbursement to cover for the participant's training - the year in which the training started - the name initials of the individual - the professional role/position of the individual at the start of the education - the name and location of the entity/organisation performing the training - a description of the training - reference to which one of the annexes 1-75 describe the contents of the training course that each individual has started.
64	Annex 64	Government order from the government to the

	Government Decision of 14 January 2021 number *S2021/00338 (partial).*	National Board of Health and Welfare *(Socialstyrelsen)* to pay state grants to municipalities to compensate for costs incurred in the context of the Elderly Care initiative (expanding the scope of the initiative to include also training for heads of unit).
65	Annex 65 Document issued by the National Board of Health and Welfare with descriptions of each of the types of training/education.	Document issued by the National Board of Health and Welfare *(Socialstyrelsen)* with short descriptions of each of the types of training in annexes 1-59.
66	Annex 67 Report, dated 24 October 2023, from the National Board of Health and Welfare on the implementation during 2022 of the Elderly care initiative; official registry number *Dnr 9.2-37245/2021.*	The report describes in detail the results for the year 2022 of the Elderly Care initiative as a whole (i.e. including also the parts that have been financed outside of the RRP), providing statistics on e.g. gender distribution among participants, types of training taken, etc.
67	Annex 68 Report, dated November 2024, from the National Board of Health and Welfare on the implementation during 2023 of the Elderly care initiative; *Publication number 2024-11-9291.*	The report describes (pages 42-54) in detail the results for the year 2023 of the Elderly Care initiative as a whole (i.e. including also the parts that have been financed outside of the RRP), providing statistics on e.g. gender distribution among participants, types of training taken, etc.
68	Annex 69 Report, dated 26 October 2021, from the National Board of Health and Welfare on the implementation during 2020 of the Elderly care initiative; official registry number *Dnr 9.2-19753/2020.*	The report describes in detail the results for the year 2020 of the Elderly Care initiative as a whole (i.e. including also the parts that have been financed outside of the RRP), providing statistics on e.g. gender distribution among participants, types of training taken, etc.
69	Annex 70 Report, dated 25 October 2022, from the National Board of Health and Welfare on the implementation during 2021 of the Elderly care initiative; official registry number *Dnr 9.2-5634/2021.*	The report describes in detail the results for the year 2021 of the Elderly Care initiative as a whole (i.e. including also the parts that have been financed outside of the RRP), providing statistics on e.g. gender distribution among participants, types of training taken, etc.
70	Annex 71 Government Decision of 4 June 2020 number *S2020/05025/SOF (partial).*	Government order S2020/05025/SOF (*delvis*) from the government to the National Board of Health and Welfare (*Socialstyrelsen*) to pay state grants to municipalities to compensate for costs incurred in the context of the Elderly Care initiative.
71	Annex 72 Document issued on 15 June 2020 by the National Board of	Document Dnr 9.2-19763/2020 issued by the National Board of Health and Welfare *(Socialstyrelsen)* instructing municipalities how they can apply for

	Health and Welfare; Dnr 9.2-19763/2020.	funding from the Board to compensate for costs incurred by having members of staff in elderly care undergo training in the context of the Elderly Care initiative.
72	Annex 73 Government decision S2021/08234 of 22 Dec. 2021 addressed to the National Board of Health and Welfare *(Socialstyrelsen).*	Government decision S2021/08234 addressed to the National Board of Health and Welfare *(Socialstyrelsen)* mandating the Board the National Board of Health and Welfare (*Socialstyrelsen*) to continue to pay state grants to municipalities to compensate for costs incurred in the context of the Elderly Care initiative.
73	Annex 74 Government decision S2023/00484 of 2 Feb. 2023 addressed to the National Board of Health and Welfare *(Socialstyrelsen).*	Government decision S2023/00484 addressed to the National Board of Health and Welfare *(Socialstyrelsen)* mandating (p.9) the Board the National Board of Health and Welfare (*Socialstyrelsen*) to continue to pay state grants to municipalities to compensate for costs incurred in the context of the Elderly Care initiative.
74	Annex 75 Document issued 14 March 2025 by the National Board of Health and Welfare *(Socialstyrelsen) Dnr 1.3-114320-2023.*	Document issued by the National Board of Health and Welfare *(Socialstyrelsen)* DNR 1.3-114320-2023 defining detailed routines on how to administrate the Elderly Care initiative in the context of the RRP.
75	Annex 76 Document issued in 2025 by the National Board of Health and Welfare *(Socialstyrelsen)* constituting a detailed check list.	Document issued by the National Board of Health and Welfare *(Socialstyrelsen)* constituting a detailed check list for on-the-spot checks in the context of Elderly Care initiative.
76	Annex 77 Sampling evidence documents.	In the context of the sampling analysis, and for the further verification of the target, 79 pieces of evidence for the implemented trainings in the year 2023 were provided for the list of 60 sampled units (for some units, there were more than one document).

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

At least 8 000 staff members of the elderly care shall have started the education in the framework of the Elderly care initiative.

The Swedish authorities have provided a participation list of 6485 elderly care staff members that started training in 2020-2023 (see evidence 63).

The participation list contains in particular information on i) a unique identifier (in the form of numbers 1-6485), ii) the municipality receiving the disbursement to cover for the participant's training, iii) the year in which the training started, iv) the name initials of the individual, v) the professional role/position of the individual at the start of the education, vi) the name and location of the entity/organisation performing the training, vii) a description of the training, viii) reference to the relevant annex (pieces of evidence 2-62) that describe the contents of the training course that each individual has started.

The pieces of evidence 2-62 describe the contents of each of the trainings and evidence 65 provides an overview of the main characteristics of each of them. An assessment of each training shows that the curricula are relevant to the skill sets pertinent to functioning as respectively nursing assistants (*vårdbiträde*), (specialist) nurses (*(specialist) undersköterska*) or Heads of Unit (*chefer/ledare*) in elderly care. The assessment of the relevance is made on the basis of their alignment with the contents of national packages of vocational courses to work as a nursing assistant/nurse, as defined by the National Agency for Education (pieces of evidence 2-4).

Following the selection of a random sample of 60 units, Sweden submitted digital copies of documents issued by either the training institutions themselves or by the municipalities responsible for the training. Evidence 76 confirmed, for each of the 60 units (i.e. participants, each identified by their name initials), the requirement that they had started a relevant type of training at the earliest on 1 February 2020. The documents evidencing that a participant had started a training were either certificates of participation from either the training institution or the municipality, or certificates of completed courses that include information on the start date of the courses.

The four government decisions contained in pieces of evidence 64, 70, 72 and 73 instruct the responsible authority, the National Board of Health and Welfare (*Socialstyrelsen*) to provide disbursements to municipalities participating in the Elderly Care initiative, in order to cover the wage related costs that these municipalities incur due to the training of staff in elderly care done during staff working hours. In addition, evidence 71 confirms that municipalities have been instructed that they can apply for funding from the National Board of Health and Welfare (*Socialstyrelsen*) for costs related to the wages of participating staff incurred due to staff doing training during working hours in the context of the Elderly Care initiative.

According to the summary document when the municipalities report to the National Board of Health and Welfare, they are to specify which employees have taken part in the training as well as the wage costs that are related to the relevant training period. The National Board of Health and Welfare performs several controls in order to ensure that the information provided by the municipalities regarding the participants and the costs are correct. This is described in more detail in part 4 of evidence 74, in particular sections 4.5-4.7. The National Board of Health and Welfare requests excerpts from the general ledgers, based on a risk-based selection among participating municipalities, to verify the reported staffing costs and ensure that the accounting is correct. The National Board of Health and Welfare also performs spot checks of wage specification of participants from the municipalities, in order to control that the reported information is correct and that the participants are actually employed in elderly care. Finally, the National Board of Health and Welfare performs on-the-spot checks for detailed controls of the information reported by municipalities (see evidence 75 for the check list used for these on-the-spot checks).

In total, 26 830 employees in elderly care have started a training during 2020-2023. The National Board of Health and Welfare can prove, on the basis of complete data pertaining to each individual, that at least 7985 of these employees have started a training in the framework of the elderly care initiative.

The pieces of evidence 67-70 are reports from the National Board of Health and Welfare (*Socialstyrelsen*). The reports provide detailed statistics on the results for each of the years 2020-2023 of the Elderly Care initiative as a whole, including the parts not included in the RRP.

The Council Implementing Decision required 6500 staff members to have started training (i.e. 8000 starting from a baseline of 1500). Sweden has presented evidence for 6485 staff members having started training. Whilst this constitutes a minimal numerical deviation of 0.2% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 36 – Entry into force of legislation regulating the professional title of nursing assistant

Related Measure: C.R1 Regulating the professional title of nursing assistant ("undersköterska")

Qualitative Indicator: Provision in the legislation indicating the entry into force as well as publication of the legislation in the Swedish Code of Statues (SFS)

Time: Q3 2023

1. Context:

This reform aims to address the lack of national legal provisions with respect to the skills and/or education required for a recognised nursing assistant title. This measure consists in legislative amendments to put such provisions into place.

Milestone 36 concerns the entry into force of legislation regulating the qualifications required for the use of the title of nursing assistant.

Milestone 36 is the only milestone of this reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act amending the Patient Safety Act (2010:659), no. SFS 2021:739, issued on 23 June 2021, published in the Swedish Code of Statutes on 30 June 2021, entered into force on 1 July 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Patient Safety Act, introducing notably the required qualifications for a person to legally use the professional title of Nursing Assistant. https://svenskforfattningssamling.se/sites/default/files/sfs/2021-06/SFS2021-739.pdf

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation regulating the qualifications required for the use of the professional title of nursing assistant. Furthermore**, this measure consists in legislative amendments to put such provisions into place.**

The Act amending the Patient Safety Act (2010:659), no. SFS 2021:739, hereinafter "the amended patient safety act" was published in the Swedish Code of Statutes on 30 June 2021. The amending act entered into force on 1 July 2023, as set out in point 1 on page 2 of the act (evidence 2).

Chapter 4, paragraph 5a of the amended patient safety act stipulates that a certificate giving the right to use the professional title of Nursing assistant (*Undersköterska)* can be given to any person that has either (1) an education focussed on health care and care either from upper secondary school or from municipal vocational training, or (2) has acquired the competence that corresponds to what is achieved after having gone through such education or training that is referred to under point (1).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 37 – Entry into force of legislation to increase by one year pension system age limits

Related Measure: C.R2 Adjusted age limits

Qualitative Indicator: Provision in the legislation indicating the entry into force as well as publication of the legislation in the Swedish Code of Statutes (SFS).

Time: Q4 2023

1. Context:

The objective of this reform is to increase the average pension age. The measure consists in amending the legislation that governs the age limits that apply to the pension system.

Milestone 37 concerns the entry into force of legislation increasing pension system age limits by one year.

Milestone 37 is the first of two milestones of this reform. It is followed by milestone 38, which covers linking the pension age limits to a benchmark age which is aligned with the average life expectancy.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act amending the Income Tax law (1999:1229), no. SFS 2022:886, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Income tax law, specifying that the lower age limit at which a person can benefit from the increased income tax basic tax-free allowance is raised from 65 to 66 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and applies to taxations years beginning after 31 December 2022. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-886.pdf
3	Act amending the Social Insurance Code (2010:110), no. SFS 2022:878, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Social Insurance Code, notably (1) raising the lowest age at which pension benefits can be had from 62 to 63 years of age; (2) raising the age limit for benefitting from the basic pension protection from 65 to 66 years of age; (3) raising by one year the pension related age limits in various parts of the social insurance and benefits systems. Points 1, 2 and 4 of the final provisions specify that the law enters into force on 1 December

	2022, entered into force on 1 December 2022.	2022, that the law applies for the first time to benefits relating to a time period beginning as of 1 January 2023, and that the law applies to persons that do not reach the age limits before 1 January 2023 https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-878.pdf
4	Act amending the Act concerning Support and Service for Persons with Certain Functional Impairments (1993:387), no. SFS 2022:880, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Act concerning Support and Service for Persons with Certain Functional Impairments, raising the applicable age limit in the context of such support and service from 65 to 66 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies to persons who have not turned 65 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-880.pdf
5	Act amending the Unemployment Benefits Act (1997:238), no. SFS 2022:882, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Unemployment Benefits Act, raising the applicable age limit in the context of receiving such benefits from 65 to 66 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies to persons who have not turned 65 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-882.pdf
6	Act amending the Unemployment Insurance Funds Act (1997:239), no. SFS 2022:884, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Unemployment Insurance Funds Act, raising the applicable age limit for a person to be member of such a fund from 65 to 66 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies to persons who have not turned 65 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-884.pdf
7	Act amending the Social Insurance Contributions Act (2000:980), no. SFS 2022:888, issued on	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Social Insurance Contributions Act, raising the applicable age limit in the context of the payment of social insurance contributions from 65 to 66 years of age. Points 1-4 of the final provisions specify that the law enters into force on 1 January

	9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	2023 and that the law applies to benefits paid/income received/taxable years beginning after 31 December 2022. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-888.pdf
8	Act amending the Act on certain municipal authorisations (2009:47), no. SFS 2022:890, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Act on certain municipal authorisations, raising the applicable age limit in the context of the provision of municipal services from 68 to 69 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies persons who have not turned 68 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-890.pdf
9	Act amending the Act on the implementation of the Social Insurance Code (2010:11), no. SFS 2022:891, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Act on the implementation of the Social Insurance Code, raising the applicable age limit in the context of widow's pensions from 65 to 66 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies to persons who have not turned 65 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-891.pdf
10	Act amending the Act on civics education for certain newly arrived immigrants (2013:156), no. SFS 2022:893, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Act on civics education for certain newly arrived immigrants, raising the applicable age limit in the context of the provision of civics education for certain newly arrived immigrants from 65 to 66 years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies to persons who have not turned 65 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-893.pdf
11	Act amending the Act on the responsibility for establishment	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Act on the responsibility for providing establishment efforts for certain newly arrived immigrants, raising the applicable age limit in the context of the provision of such efforts from 65 to 66

	efforts for certain newly arrived immigrants (2017:584), no. SFS 2022:895, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2023.	years of age. Points 1 and 2 of the final provisions specify that the law enters into force on 1 January 2023 and that the law applies to persons who have not turned 65 before the entry into force. https://svenskforfattningssamling.se/sites/default/files/sfs/2022-06/SFS2022-895.pdf

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation increasing pension system age limits by one year.

The following amending Acts entered into force on 1 January 2023, as set out in their respective final provisions, and increase age limits pertinent to the pension system by one year in the respective following provisions (from 65 years of age to 66 years of age unless otherwise specified):

- Act amending the Income Tax law, no. SFS 2022:886 (evidence 2)
    - Chapter 12, paragraph 36
    - Chapter 63, paragraph 3a
- Act amending the Act concerning Support and Service for Persons with Certain Functional Impairments, no. SFS 2022:880 (evidence 4)
    - Paragraph 9b
- Act amending the Unemployment Benefits Act, no. SFS 2022:882 (evidence 5)
    - Paragraph 22
- Act amending the Unemployment Insurance Funds Act, no. SFS 2022:884 (evidence 6)
    - Paragraphs 34 and 36
- Act amending the Social Insurance Contributions Act, no. SFS 2022:888 (evidence 7)
    - Chapter 2, paragraph 27
    - Chapter 3, paragraphs 15 and 18
- Act amending the Act on certain municipal authorisations, no. SFS 2022:890 (evidence 8)
    - Chapter 2, paragraph 7, raising the applicable age limit in the context of the provision of municipal services from 68 to 69 years of age
- Act amending the Act on the implementation of the Social Insurance Code, no. SFS 2022:891 (evidence 9)
    - Chapter 7, paragraphs 23, 30 and 32
- Act amending the Act on civics education for certain newly arrived immigrants, no. SFS 2022:893 (evidence 10)
    - Paragraphs 1a and 2
- Act amending the Act on the responsibility for establishment efforts for certain newly arrived immigrants, no. SFS 2022:895 (evidence 11)
    - Paragraphs 1 and 2

The following Act entered into force on 1 December 2022, as set out in its final provisions, and raise the age limits pertinent to the pension system in the respective following provisions from 65 years of age to 66 years of age unless otherwise specified:

- Act amending the Social Insurance Code, no. SFS 2022:878 (evidence 3)
    - Chapter 26, paragraphs 17, 18, 22a, 22b and 25
    - Chapter 27, paragraphs 36 and 37
    - Chapter 28a, paragraph 7
    - Chapter 31, paragraph 4
    - Chapter 33, paragraph 16
    - Chapter 33, paragraph 17 (from 60 to 61)
    - Chapter 35, paragraphs 4, 12, 13 and 15 (from 64 to 65)
    - Chapter 41, paragraphs 5 and 6
    - Chapter 46, paragraph 8 (from 70 to 71)
    - Chapter 50, paragraph 4
    - Chapter 51, paragraphs 8 and 10
    - Chapter 52, paragraph 10
    - Chapter 56, paragraph 3 (from 62 to 63)
    - Chapter 56, paragraphs 4a, 5 and 8
    - Chapter 58, paragraph 11 (from 64 to 65)
    - Chapter 60, paragraphs 18, 30, 41 and 52 (from 64 to 65)
    - Chapter 62, paragraphs 12, 13, 15 and 16 (from 61 to 62)
    - Chapter 62, paragraph 17 (from 65 to 66, 61 to 62, 64 to 65 respectively)
    - Chapter 62, paragraph 38 (from 70 to 71)
    - Chapter 62, paragraph 44
    - Chapter 67, paragraphs 4 and 13
    - Chapter 67, paragraphs 8 and 11 (from 64 to 65)
    - Chapter 67, paragraphs 20a and 20b (particular adaptations for those born before the year 1953, for those born in the period 1954-1957 and for those born in 1958 or later)
    - Chapter 74, paragraph 7
    - Chapter 74 a, paragraphs 7, 8 and 12
    - Chapter 77, paragraph 18
    - Chapter 81, paragraphs 4 and 7 (from 64 to 65)
    - Chapter 82, paragraphs 1, 4, 6, 8, 14 and 21
    - Chapter 82, paragraphs 7, 16 and 20 (from 64 to 65)
    - Chapter 84, paragraphs 6 and 16
    - Chapter 101, paragraph 6
    - Chapter 102, paragraphs 16a, 18, 22, 25a and 29
    - Chapter 103c, paragraph 8

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 38 – Amendments of social security system legislation and the income tax law, linking the pension age limits to a benchmark age that is aligned with average life expectancy

Related Measure: C.R2 Adjusted age limits

Qualitative Indicator: (1) Provision in the legislation pertaining to the social security system indicating the entry into force, as well as publication of the legislation in the Swedish Code of Statutes (SFS), and (2) date of adoption by the Swedish Parliament of the amendment of the income tax legislation

Time: Q1 2026

1. Context:

The objective of this reform is to increase the average pension age. The measure consists in amending the legislation that governs the age limits that apply to the pension system.

Milestone 38 concerns the entry into force of legislation linking the pension age limits to a benchmark age that is aligned with the average life expectancy.

Milestone 38 is the second and last one of this reform. The first one is milestone 37, which was related to adjusting the pension system relevant age limits in social security and tax by one year.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act amending the Income Tax law (1999:1229), no. SFS 2022:887, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026 and applies for the first time to taxation years starting after 31 December 2025.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Income tax law, raising from 66 to 67 the age at which the lower level of deduction of the self-employed person's social security contributions should apply, as well as the age at which the increased level of the basic tax deductions should apply.

3	Act amending the Act amending the Income Tax law (2022:887), no. SFS 2024:407, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 29 May 2024.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Act amending the Income tax law (law 2022:887, evidence 2), revising the final provisions so that the amendment of the provision in Ch. 63, para 3a does not enter into force on 1 January 2026 (as set out in the amending law 2022:887) but instead enters into force on 1 January 2027 and applies to taxations years beginning after 31 December 2026.
4	Act amending the Social Insurance Code (2010:110), no. SFS 2022:879, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 December 2025.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Social Insurance Code, notably linking several age limits at which pension related benefits can be received to the benchmark age (“*riktåldern*”).
5	Act amending the Act concerning Support and Service for Persons with Certain Functional Impairments (1993:387), no. SFS 2022:881, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Act concerning Support and Service for Persons with Certain Functional Impairments, linking the applicable age limit in the context of such support and service benefits to the benchmark age (“*riktåldern*”).
6	Act amending the Unemployment Benefits Act (1997:238), no. SFS 2022:883, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	This Act, adopted by the Swedish Parliament (*Riksdagen*), amends the Unemployment Benefits Act linking the applicable age limit in the context of of receiving such benefits to the benchmark age (“*riktåldern*”).
7	Act amending the Unemployment Insurance Funds Act (1997:239), no. SFS 2022:885, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Unemployment Insurance Funds Act, linking the applicable age limit for a person to be member of such a fund to the benchmark age (“*riktåldern*”).
8	Act amending the Social Insurance Contributions Act (2000:980), no. SFS 2022:889, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Social Insurance Contributions Act, raising the applicable age limit in the context of the payment of social insurance contributions from 66 to 67 years of age.
9	Act amending the Act on the	This Act, adopted by the Swedish Parliament

	implementation of the Social Insurance Code (2010:11), no. SFS 2022:892, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	(*Riksdagen*) amends the Act on the implementation of the Social Insurance Code, linking the applicable age limit in the context of widow's pensions to the benchmark age ("*riktåldern*").
10	Act amending the Act on civics education for certain newly arrived immigrants (2013:156), no. SFS 2022:894, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Act on civics education for certain newly arrived immigrants, linking the applicable age limit in the context of the provision of civics education for certain newly arrived immigrants to the benchmark age ("*riktåldern*").
11	Act amending the Act on the responsibility for establishment efforts for certain newly arrived immigrants (2017:584), no. SFS 2022:896, issued on 9 June 2022, published in the Swedish Code of Statutes on 16 June 2022, entered into force on 1 January 2026.	This Act, adopted by the Swedish Parliament (*Riksdagen*) amends the Act on the responsibility for providing establishment efforts for certain newly arrived immigrants, linking the applicable age limit in the context of the provision of such efforts to the benchmark age ("*riktåldern*").
12	Written communication rskr_202324__214 from the *Riksdag* to the Government on 29 May 2024 published on the same day by the *Riksdag.*	This Written Communication from the Swedish Parliament (*Riksdagen)* to the Government formally notifies that the Act amending the Act amending the Income Tax law (2022:887), no. SFS 2024:407, has been adopted and published by the Parliament on 29 May 2024 Riksdagsskrivelse 2023/24:214.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation linking the pension age limits to a benchmark age that is aligned with the average life expectancy. This entails the entry into force of amendments of pieces of legislation of the social security system, as well as the adoption by the Swedish Parliament of amendments to the income tax law.

The Act amending the Social Insurance Code (2010:110), no. SFS 2022:879, (hereinafter referred to as the "Act SFS 2022:879") (evidence 4) was published in the Code of Statutes of Sweden on 16 June 2022. According to Points 1, 2 and 4 of its final provisions, Act SFS 2022:879 entered into force on 1 December 2025. Furthermore, as specified by the aforementioned points, Act SFS 2022:879 applies for the first time to benefits relating to a time period beginning as of 1 January 2026. The amended law provisions do not apply to individuals who reach the respective age limits before 1 January 2026, nor to insurance cases that relate to the time period before 1 January 2026, nor to the calculation of survivor's pension relating to deaths occurring before 12 January 2026.

The following provisions in the Act amending the Social Insurance Code, no. SFS 2022:879 link the pension system relevant age limits to the benchmark age (the benchmark age is defined annually through a government regulation, so it changes over time to adapt to the evolving average life expectancy and the methodology to calculate it is defined in the Social insurance code (SFS 2010:110) chapter 2, paragraph 10a-d):

- Ch. 26, paragraphs 17, 18, 22a, 22b and 25
- Ch, 27, paragraph 36
- Ch. 28a, paragraph 7
- Ch. 31, paragraph 4
- Ch. 33, paragraphs 16 and 17
- Ch. 35, paragraphs 4, 12, 13 and 15
- Ch. 41, paragraphs 5 and 6
- Ch 46, paragraph 8
- Ch. 50, paragraph 4
- Ch. 51, paragraphs 8 and 10
- Ch. 52, paragraph 10
- Ch. 56, paragraphs 3, 4a, 5 and 8
- Ch. 58, paragraph 11
- Ch. 60, paragraphs 18, 30, 41 and 52
- Ch. 62, paragraphs 12, 13, 15, 16, 17, 38 and 44
- Ch. 67, paragraphs 4, 8, 11, 13 and 20b
- Ch. 74, paragraph 7
- Ch. 74 a, paragraphs 7, 8 and 12
- Ch. 77, paragraph 18
- Ch. 81, paragraphs 4, 7
- Ch. 82, paragraphs 1, 4, 6, 7, 8, 14, 16, 20 and 21
- Ch. 84, paragraphs 6 and 16
- Ch. 101, paragraph 6
- Ch. 102, paragraphs 16a, 18, 22, 22a 25a and 29
- Ch. 103c, paragraph 8

Points 1 and 2 of the final provisions of the Act amending the Act concerning Support and Service for Persons with Certain Functional Impairments, no. SFS 2022:880 (evidence 5) specify that the law enters into force on 1 January 2026 and that the amended law provisions do not apply to persons who turned 66 before the entry into force.

The following provision in the amending Act links the pension system relevant age limits to the benchmark ages:

- Paragraph 9b

Points 1 and 2 of the final provisions of the Act amending the Unemployment Benefits Act, no. SFS 2022:882 (evidence 6) specify that the law enters into force on 1 January 2026 and that the amended law provisions do not apply to persons who turned 66 before the entry into force.

The following provision in the amending Act links the pension system relevant age limits to the benchmark age:

- Paragraph 22

Points 1 and 2 of the final provisions of the Act amending the Unemployment Insurance Funds Act, no. SFS 2022:885 (evidence 7) specify that the law enters into force on 1 January 2026 and that the amended law provisions do not apply to persons who turned 66 before the entry into force.

The following provisions in the amending Act link the pension system relevant age limits to the benchmark age:

- Paragraphs 34 and 36

Points 1 and 2 of the final provisions of the Act amending the Act on the implementation of the Social Insurance Code, no. SFS 2022:892 (evidence 9) specify that the law enters into force on 1 January 2026 and that the amended law provisions do not apply to persons who turned 66 before the entry into force.

The following provisions in the amending Act link the pension system relevant age limits to the benchmark age:

- Chapter 7, paragraphs 23, 30 and 32

Points 1 and 2 of the final provisions of the Act amending the Act on civics education for certain newly arrived immigrants, no. SFS 2022:894 (evidence 10) specify that the law enters into force on 1 January 2026 and that the amended law provisions do not apply to persons who turned 66 before the entry into force.

The following provisions in the amending Act link the pension system relevant age limits to the benchmark age:

- Paragraphs 1a and 2

Points 1 and 2 of the final provisions of the Act amending the Act on the responsibility for establishment efforts for certain newly arrived immigrants, no. SFS 2022:896 (evidence 11) specify that the law enters into force on 1 January 2026 and that the amended law provisions do not apply to persons who turned 66 before the entry into force.

The following provisions in the amending Act link the pension system relevant age limits to the benchmark age:

- Paragraphs 1 and 2

Points 1-4 of the final provisions In the Act amending the Social Insurance Contributions Act, no. SFS 2022:887 (evidence 8) specify that the law enters into force on 1 January 2026 and that the law applies to benefits paid/income received/taxable years beginning after 31 December 2025.

The following provisions in the amending act reflect the raising of the pension age from 66 to 67 (which corresponds nominally to the current benchmark age, as determined according to the methodology described above):

- Chapter 2, paragraph 27
- Chapter 3, paragraphs 15 and 18

Points 1 and 2 of the final provisions of the Act amending the Income Tax law no. SFS 2022:887 (evidence 2) first specified that the law enters into force on 1 January 2026 and applies to taxations years beginning after 31 December 2025. The provisions in the Income Tax law that are amended are Chapter 12, paragraph 36 and Chapter 63, paragraph 3a and reflect the raising of the pension age from 66 to 67 (which corresponds nominally to the benchmark age).

However, the amended provision in Chapter 63, paragraph 3a, was subsequently itself amended to apply one year later. The Act no. SFS 2024:407 (evidence 3), adopted by the Swedish Parliament on 29 May 2024 (evidence 12) amends the Act amending the Income Tax Law no. SFS 2024:887 (evidence 2). Since all the amending Acts referred to above modify legal instruments that form an integral part of the social security system — by reason of their subject matter concerning benefits, contributions, and support schemes within a coordinated social protection framework — their entry into force entails the amendment of pieces of legislation belonging to such system.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 39 – Entry into force of legislation establishing additional measures to combat money laundering and terrorism financing

Related Measure: C.R3 Additional measures to combat money laundering and terrorism financing

Qualitative Indicator: Provision in the legislation indicating the entry into force of legislation establishing additional measures to combat money laundering and financing of terrorism

Time: Q4 2023

1. Context:

This reform consists in the entry into force of legislation establishing additional measures to combat money laundering and terrorist financing.

Milestone 39 is the only milestone of this reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act amending the Act (2017: 630) on Measures against Money Laundering and Terrorism Financing, no. SFS 2022:1537, issued on 24 November 2022, published in the Swedish Code of Statutes on 29 November 2022, and entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen)*, amends the Measures against Money Laundering and Terrorism Financing, introducing stronger measures against money laundering and terrorism financing.
3	Act amending the Act (2017: 631) on the Registration of Beneficial Owners, no. SFS 2022-1539, issued on 24 November 2022, published in the Swedish Code of Statutes on 29 November 2022, and entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen)*, amends the Measures against Money Laundering and Terrorism Financing, introducing stronger measures against money laundering and terrorism financing
4	Act amending the Public Access to Information and Secrecy Act (2009: 400), no. SFS 2022:1538, issued on 24 November 2022, published in the Swedish Code of Statutes on 29 November 2022, and entered into force on 1 January 2023.	This Act, adopted by the Swedish Parliament (*Riksdagen)*, amends the Public Access to Information and Secrecy Act, introducing stronger measures against money laundering and terrorism financing.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation establishing additional measures to combat money laundering and terrorism financing.

The Act amending the Act (2017: 630) on Measures against Money Laundering and Terrorism Financing (evidence 2) was published in the Code of Statutes on 29 November 2022 and entered into force on 1 January 2023, as set out in the final provision of the Act. It entails notably, in Chapter 4, paragraph 6, new requirements on legal and physical persons, including clearing houses, to share with the police without delay whatever information the police deem necessary in the context of an inquiry regarding money-laundering or terrorism financing.

The Act amending the Act (2017: 631) on the Registration of Beneficial Owners (evidence 3) was published in the Swedish Code of Statutes on 29 November 2022, entered into force on 1 January 2023, as set out in the final provision of the Act, and entails notably a stricter obligation on legal persons to notify to the Swedish Business Registration Office the identity of beneficial owners, by requiring that the notification is done concurrently with the registration of the business itself.

The Act amending the Public Access to Information and Secrecy Act (2009: 400) (evidence 4) was published in the Swedish Code of Statutes on 29 November 2022 and entered into force on 1 January 2023, as set out in the final provision of the Act. It entails notably, in chapter 10 paragraph 5c, possibilities for authorities to exchange information, even though it is confidential, in the context of measures related to fighting money laundering and the financing of terrorism.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 51 – T2: Payment of support for new dwellings

Related Measure: E.I1 Investment aid for rental and student housing

Quantitative Indicator: New dwellings

Baseline: 1 500

Target: 4 800

Time: Q4 2023

1. Context:

The measure is an investment consisting of increasing the supply of new rental dwellings with a lower rent relative to new non-subsidised housing.

Target 51 requires that 4 800 new rental dwellings are constructed to offer lower rent relative to new non-subsidised housing by Q4 2023.

Target 51 is the second step in the implementation of the investment following the successful implementation of target 50 in the first payment request, which required 1 500 new dwellings to be built by Q4 2022. Target 51 will be followed by target 58 – related to the scaled-up measure F.I2 in the REPowerEU Chapter – which adds another 1 920 new dwellings by Q4 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including the constitutive elements) was satisfactorily fulfilled.
2	List of decisions.	Decisions by the County Administrative Boards setting out eligibility and on payment of investment aid.
3	Summary statistics on the projects having received investment aid in 2023.	Statistics obtained from the statistical system and the 'Svanen' tool of the National Board of Housing, Building and Planning, which in turn is based on information reported in the administrative management system "Bofinc" owned by the National Board of Housing, Building and Planning and used by the county administrative boards. This includes a list of the new completed dwellings with specific information on: the case number; the date of payment, the location (address/county/municipality); the property designation; the rent level and rent for comparable non-subsidized dwellings.
4	Ordinance on State investment aid for rental and student housing, no. SFS	The Ordinance is adopted by the Swedish Government.

	2016:881, published in the Swedish Code of Statutes on 29 September 2016 and entered into force on 1 January 2017.	
5	Boverket's guidance on implementing the investment aid (BFS 2016:17).	The National Board of Housing, Building and Planning's regulations and general advice on state investment aid for rental housing and student housing (BFS 2016:17) published on 20 December 2016.
6-21	Certificates of completion.	Certificates of completion issued by the relevant municipality for each of the 63 projects covered by the target.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

Statistics on the total payments and number of dwellings delivered that fulfil the conditions to ensure that the target group is reached, namely, the investment aid is conditional on a maximum rent whereas the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person or household is in a position to pay the rent. The data on rents shall be compared to non-subsidised new dwellings.

Statistics from the National Board of Housing, Building and Planning (extracted on 29 August 2025) in the form of an excel spreadsheet (evidence 3) have been provided for 63 projects, as well as certificates of completion issued by the relevant municipality (evidence 6-21). Each project consists of a building made up of a specific number of dwellings. The statistics confirm that a total of 2 787 additional dwellings belonging to the 63 projects have received funding, thus taking the total amount of funded dwellings to 4 804. Additional information is provided covering the dates on which payments were made. Data on actual rents and those of comparable new non-subsidised rents, which were calculated using data from Statistics Sweden, have also been provided (Evidence 3), confirming actual rents to be lower than non-subsidised new dwellings.

In line with the description of the target, **the investment is conditional on a maximum rent.** Section 8 (3) of the Ordinance on State investment aid for rental housing and student housing (2016:881) (*hereinafter referred to as "the Ordinance"*) (evidence 4) defines a maximum rent per square metre of usable area per year that a landlord can charge. The exact amount of the maximum rent depends on the location of the dwelling. Evidence 3 contains data on the rent (per square metre) for each project confirming that the rents are within the threshold of the maximum rent allowed as per the Ordinance. The Ordinance constitutes the legal basis for granting financial aid to the dwellings.

In line with the description of the target, **the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person is in a position to pay the rent.** Section 9 (2) of the Ordinance (evidence 4) stipulates that the beneficiary of the subsidies must "make reasonable demands on the housing applicant's finances and not apply other income requirements than those resulting from regulations issued by the National Board of Board of Housing, Building and Planning pursuant to Section 29 of the Ordinance." In accordance with Section 29 of the Ordinance, the National Board of Housing, Building and Planning issued "The National Board of Housing, Building and Planning's regulations and general advice on state investment aid for rental housing and student housing (BFS 2016:17)" (*hereinafter referred to as "BFS (2016:17)"*) (evidence 5). Section 5 of BFS (2016:17) states that the beneficiary of state investment aid shall make reasonable demands regarding the applicant’s finances and that it is sufficient if it is likely that the potential tenant will be able to pay the rent following a calculation of what the household has left to subsist after rent has been paid. It also states that the Swedish Enforcement Authority’s “protected amount” may be used to determine the amount of money left after rent that is necessary to subsist. The decisions by the County Administrative Boards (evidence 2) outline that the aid is granted conditional on compliance with the rules set out in the Ordinance. The County Administrative Boards perform ex-ante checks to ensure that reasonable requirements regarding the housing applicant’s finances are met. At payment stage, the beneficiary must show its requirements for assigning housing to prospective tenants including any income requirements. After payment, the conditions remain applicable for 15 years and remain subject to ex-post supervision by the County Administrative Board.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 53 – Entry into force of legislation revising the regulatory framework for building permits

Related Measure: E.R2 Revision of the regulatory framework for building permits

Qualitative Indicator: Provision in the legislation revising the regulatory framework for building permits indicating the entry into force

Time: Q4 2025

1. Context:

The objective of the reform is to make the regulatory framework for building permits more efficient, for example by increasing the number of measures that can be carried out without the need for a building permit. This reform consists in the adoption of legislation to revise the regulatory framework for building permits.

Milestone 53 concerns the entry into force of legislation revising the regulatory framework for building permits.

Milestone 53 is the only milestone of this reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act amending the Planning and Building Act (2010: 900), no. SFS 2025:974, published in the Swedish Code of Statues on 4 November 2025, entered into force on 1 December 2025.	The Act, adopted by the Swedish Parliament (*Riksdagen*), introduces a comprehensive reform of the Planning and Building Act (2010:900) to simplify and modernise the building permit system. It revises provisions on building permits, detailed plans, and start permits, expands exemptions for minor construction, and clarifies key definitions and procedures.
3	Government Bill 2024/25:169: A new framework for building permits, dated 22 May 2025, Stockholm.	The government bill sets out the principal contents of the Bill and the proposed amendments to legislative texts.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation revising the regulatory framework for building permits and which shall facilitate further measures that can be carried out without the need for a building permit.

The Act amending the Planning and Building Act (2010:900), No. SFS 2025:974 (evidence 2) was published in the Swedish Code of Statutes on 4 November 2025. It entered into force on 1 December 2025, as indicated on page 33 of the Act (evidence 2). The amendments introduce a new Chapter 9 (Sections 3–113), which establishes a simpler and more efficient framework for building permits. More specifically, the provisions set out in Chapter 9, Sections 3-38 (pages 13 – 21) expand the range of measures that can be carried out without a building permit. Notably, the abolition of the permit requirement for attic conversations and façade changes for single-dwelling and two-dwelling buildings (including the installation of solar panels or roof windows), as well as the construction of complementary buildings and complementary residential buildings in areas not covered by a development plan. Evidence 3 (Government Bill 2024/25:169, Chapter 4, page 58) provides context and explains the changes relative to previous legislation.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 58 – T3: Payment of support for new dwellings

Related Measure: F.I2 Investment aid for rental and student housing

Quantitative Indicator: New dwellings

Baseline: 4 800

Target: 6 720

Time: Q4 2025

1. Context:

The measure is a scale-up of investment 1: Investment aid for rental and student housing, under component 5: Investment for growth and housing. The measure consists of increasing the number of dwellings for rental and student housing.

Target 58 requires 6 720 new rental dwellings are constructed to offer lower rent relative to new non-subsidised housing by Q4 2025.

Target 58 is the final step of the investment following the implementation of target 51, which required 4 800 new dwellings to be built by Q4 2023 and the successful implementation of target 50 in the first payment request, which required 1 500 new dwellings to be built by Q4 2022.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	List of decisions.	Decisions by the County Administrative Boards setting out eligibility and on payment of investment aid
3	Summary statistics on the projects having received investment aid in 2023 and 2024.	Statistics obtained from the statistical system and the 'Svanen' tool of the National Board of Housing, Building and Planning, which in turn is based on information reported in the administrative management system "Bofinc" owned by the National Board of Housing, Building and Planning and used by the county administrative boards. This includes a list of the new completed dwellings with specific information on: the case number; the date of payment, the location (address/county/municipality); the property designation; the rent level and rent for comparable non-subsidized dwellings.

4	Ordinance on State investment aid for rental and student housing, no. SFS 2016:881, published in the Swedish Code of Statutes on 29 September 2016 and entered into force on 1 January 2017.	The Ordinance is adopted by the Swedish Government.
5	Boverket's guidance on implementing the investment aid (BFS 2016:17).	The National Board of Housing, Building and Planning's regulations and general advice on state investment aid for rental housing and student housing (BFS 2016:17) published on 20 December 2016.
6 - 21	Certificates of completion.	Certificates of completion issued by the relevant municipality for each of the 83 projects covered by the target.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

Statistics on the total payments and number of dwellings delivered that fulfil the conditions to ensure that the target group is reached, namely, the investment aid is conditional on a maximum rent whereas the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person or household is in a position to pay the rent. The data on rents shall be compared to non-subsidised new dwellings.

Statistics from the National Board of Housing, Building and Planning (extracted on 29 August 2025) in the form of an excel spreadsheet (evidence 3) have been provided for 83 projects, as well as certificates of completion issued by the relevant municipality (evidence 6-21). Each project consists of a building made up of a specific number of dwellings. The statistics confirm that a total of 4 593 additional dwellings belonging to the 83 projects have received funding, hence taking the total amount of funded dwellings to 9 397, thus exceeding the goal of Target 58 by 2 677 dwellings. Additional information is provided covering the dates on which payments were made. Data on actual rents and those of comparable new non-subsidised rents, which were calculated using data from Statistics Sweden, have also been provided (evidence 3), confirming actual rents to be lower than non-subsidised new dwellings.

In line with the description of the target, **the investment is conditional on a maximum rent.** Section 8 (3) of the Ordinance on State investment aid for rental housing and student housing (2016:881) (*hereinafter referred to as "the Ordinance*") (evidence 4) defines a maximum rent per square metre of usable area per year that a landlord can charge. The exact amount of the maximum rent depends on the location of the dwelling. Evidence 3 contains data on the rent (per square metre) for each project confirming that the rents are within the threshold of the maximum rent allowed as per the Ordinance. The Ordinance constitutes the legal basis for granting financial aid to the dwellings.

In line with the description of the target, **the landlord may not refuse a prospective tenant to rent a subsidised dwelling on the ground that the income is too low, as long as the person is in a position to pay the rent.** Section 9 (2) of the Ordinance (evidence 4) stipulates that the beneficiary of the subsidies must "make reasonable demands on the housing applicant's finances and not apply other income requirements than those resulting from regulations issued by the National Board of Board of Housing, Building and Planning pursuant to Section 29 of the Ordinance." In accordance with Section

29 of the Ordinance, the National Board of Housing, Building and Planning issued "The National Board of Housing, Building and Planning's regulations and general advice on state investment aid for rental housing and student housing (BFS 2016:17)" (*hereinafter referred to as "BFS (2016:17)"*) (evidence 5). Section 5 of BFS (2016:17) states that the beneficiary of state investment aid shall make reasonable demands regarding the applicant's finances and that it is sufficient if it is likely that the potential tenant will be able to pay the rent following a calculation of what the household has left to subsist after rent has been paid. It also states that the Swedish Enforcement Authority's "protected amount" may be used to determine the amount of money left after rent that is necessary to subsist. The decisions by the County Administrative Boards (evidence 2) outline that the aid is granted conditional on compliance with the rules set out in the Ordinance. The County Administrative Boards perform ex-ante checks to ensure that reasonable requirements regarding the housing applicant's finances are met. At payment stage, the beneficiary must show its process and requirements for assigning housing to prospective tenants including any income requirements. After payment, the conditions remain applicable for 15 years and remain subject to ex-post supervision by the County Administrative Board.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Milestone: 59 – Entry into force of legislation to speed up the authorization process for electricity grid construction

Related Measure: F.R1 Speeding up the authorization process for electricity grid construction

Qualitative Indicator: Provision in the legislation indicating the entry into force of legislation speeding up the authorization process for electricity grid construction

Time: Q4 2024

1. Context:

The objective of this measure is to shorten the permitting process for electricity grid construction and to address domestic and cross-border bottlenecks in electricity transmission. The measure consists of legislation simplifying procedures pertaining to the construction of electricity network infrastructure.

Milestone 59 concerns the entry into force of legislation to shorten the permitting process for electricity grid construction.

Milestone 59 is the only milestone of this measure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.
2	Proposal for a clearer process for the permitting of electricity grids No. 2023/24:88, dated 14 March 2024, published on the Government's website on 19 March 2024.	This document details the proposed legislative amendments to the Environmental Code and the Electricity Code as compared to the original pieces of legislation. These proposed amendments correspond to those in the adopted Act amending the Electricity Code (evidence 3) and the Act amending the Environmental Code (evidence 4). The document is a legal source for interpretation of the acts. Publicly accessible at: https://www.regeringen.se/contentassets/57e7cabd45a54b61a2bb2c557717722a/en-tydligare-process-for-tillstandsprovning-av-elnat-prop.-20232488.pdf
3	Act amending the Electricity Code (1997:857), No. SFS 2024:338, issued on 30 May 2024, published in the Swedish Code of Statues on 1 June 2024, entered into force on 1 July 2024.	The Act is adopted by the Swedish Parliament (*Riksdagen*).
4	Act amending the Environmental	The Act is adopted by the Swedish Parliament

	Code, No. SFS 2024:421, issued on 3 June 2024, published in the Swedish Code of Statues on 5 June 2024, entered into force on 1 July 2024.	(*Riksdagen)*.
5	Ordinance amending the Ordinance (1998:1252) on area protection according to the Environmental Code, No. SFS 2025:33, issued on 30 January 2025, published in the Swedish Code of Statues on 1 February 2025, entered into force on 1 March 2025.	The Ordinance is adopted by the Swedish Government.
6	Ordinance amending the Ordinance (2021:808) on electricity grid concession, No. SFS 2025:34, issued on 30 January 2025, published in the Swedish Code of Statues on 1 February 2025, entered into force on 1 March 2025.	The Ordinance is adopted by the Swedish Government.

3. Analysis:

The justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the milestone.

Entry into force of legislation

Footnote 1 on page 1 of the Act amending the Electricity Code, No. SFS 2024:338 (evidence 3*, hereinafter referred to as the "Act amending the Electricity Code"*), specifies that the act entered into force on 1 July 2024. Footnote 1 on page 1 of the Act amending the Environmental Code, No. SFS 2024:421 (evidence 4, *hereinafter referred to as the "Act amending the Environmental Code"*), specifies that the act entered into force on 1 July 2024.

On page 1 of the Ordinance amending the Ordinance (1998:1252) on area protection according to the Environmental Code, No. SFS 2025:33 (evidence 5, *hereinafter referred to as the "Amending Ordinance on area protection"),* it is specified that the Ordinance entered into force on 1 March 2025. On page 2 of the Ordinance amending the Ordinance (2021:808) on electricity grid concession, No. SFS 2025:34 (evidence 6, *hereinafter referred to as the "Amending Ordinance on grid concession"),* it is specified that the Ordinance entered into force on 1 March 2025.

that shall introduce (a) a simplified procedure for granting exemptions from local area protection during the permitting process for electricity grid construction (as currently described in Chapter 7, Sections 11-b and 13-18h of the Swedish Environmental Code), which shall enable the grant of these exemptions at shorter time frames and at earlier stages of the permitting process;

The Act amending the Environmental Code (evidence 4) amends Chapter 7, sections 11a (2) and 16 (4) of the Environmental Code, clarifying that the construction of electricity grids under the Electricity Code are exempted from the prohibition to carry out construction and maintenance of electricity grids in local areas that are protected according to Chapter 7, section 11 (1) and sections 13-14 of the Environmental Code.

This implies that the owner of the electricity grid is not required to apply for a dispensation to construct or maintain electricity grids in such areas. As described on pages 17-18 of the Proposal for a clearer process for the permitting of electricity grids No. 2023/24:88 (evidence 2*, hereinafter referred to as the "Proposal"*), the dispensation to construct or maintain electricity grids in local areas that are protected under the Environmental Code can take up to 1.5 years. It is further described that such dispensations are normally always granted, thus, introducing a codified exemption will simplify the procedure by saving significant time and resources for both grid companies and permitting authorities. However, as also emphasised on page 18 of the Proposal (evidence 2), this does not imply that environmental standards are lowered or that environmental considerations should be disregarded, as avoiding impact on protected local areas is an important element in the analysis undertaken as part of the environmental impact assessments and permit process for electricity grid projects. It is specifically mentioned on page 18 of the Proposal (evidence 2) that EU legislation on, for example, species and habitat protection, apply within local protected areas regardless of whether certain facilities are granted an exemption from the prohibitions in these areas or not.

According to section 8a of the Amending Ordinance on area protection (evidence 5), there is also no requirement to apply for a dispensation, if the permission to construct an electricity grid was awarded before a decision to establish a local protection area was taken.

and (b) a presumption for the use of overhead line solutions over ground cable solutions when assessing technology choices at the highest voltage levels (130 kV or higher), which shall amend the existing requirement that both types of solutions should be explored by default.

Pursuant to the authority granted to the Government under section 17a of the Act amending the electricity code (evidence 3), the Government has enacted the Amending Ordinance on grid concession (evidence 6). According to section 19a of the Amending Ordinance on grid concession (evidence 6), the default option for constructing electricity grids, with a voltage of 130 kV or higher, is by the use of overhead lines. Before this amendment entered into force there was no default defined and therefore both overhead and ground cable solutions had to be explored resulting in longer permitting processes for the grid construction as explained on page 15 of the Proposal (evidence 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

27 July 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fifth payment request submitted by the Kingdom of Belgium on 17 April 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 17 April 2026, Belgium submitted a request for payment for the fifth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Belgium provided due justification of the satisfactory fulfilment of 19 milestones and targets of the fifth instalment of the non-repayable support, as set out in Section 2(1) of the Council Implementing Decision of 6 July 2021 on the approval of the assessment of the recovery and resilience plan for Belgium[1].

For five targets and one milestone covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Belgium, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Belgium has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Belgium, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 19 out of 19 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Belgium's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, the federal reform of unemployment benefits and the entry into force of the legal act reforming the vehicle circulation tax in the Walloon Region. The milestones and targets also confirm progress towards the completion of investment projects related to the renovation of private residential and social housing, the construction of two food logistic hubs, the digital transformation of the Flemish administration, the upgrading of advanced training infrastructure and construction of a EU Biotech Campus, as well as an equity injection to support companies active in the field of biotechnology.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

[1] ST 10161/2021 INIT and ST 10161/2021 ADD 1, as amended by ST 15570/2023 INIT, ST 15570/2023 ADD 1, ST 15974/2024 INIT, ST 15974/2024 ADD 1, ST 5654/2025 INIT, ST 5654/2025 ADD 1, ST 6545/2025 INIT, ST 6545/2025 ADD 1, ST 9584/2025 INIT, ST 9584/2025 ADD 1, ST 10529/2025 INIT, ST 10529/2025 ADD 1, ST 14392/2025 INIT, ST 14392/2025 ADD 1, ST 9517/2026 INIT and ST 9517/2026 ADD 1

Contents

Non-repayable support

Number and name of the Target: 7 - Renovations of private and social housing

Related Measure: C11.I-1A Renovations of private and social housing

Quantitative Indicator: Dwellings

Baseline: 65 114

Target: 201 625

Time: Q2 2025

1. Context:

The objective of the investment is to stimulate the energy-efficient renovation of private and social housing. The investment is composed of seven sub measures related to (i) subsidies for energy efficiency and renewable energy as well as subsidies by target groups for private housing, (ii) support through energy label scheme for energy efficient renovation of private housing, (iii) support scheme for home battery grant for private housing, (iv) improved energy subsidy scheme of the Brussels Capital Region, (v) social housing units renovation in Flemish Region, (vi) social housing units renovation in Brussels Capital Region, and (vii) social housing units renovation in German-speaking Community.

Target 7 requires the renovations of private and social housing in the Flemish Region, German-speaking community and the Brussels-Capital Region.

Target 7 is the last step of the implementation of the investment.

2. Evidence provided:

	Name of the evidence	Short description
1	3 cover notes (Brussels-Capital Region, German-speaking community and Flemish Region)	For each of the three entities covered by the target, a summary document duly justifying how the target was satisfactorily fulfilled
2	Spreadsheet listing the 136 058 private housing dwellings renovated in Flemish Region	List indicating each dwelling renovated through a unique identifier in Flanders provided by the Flemish Energy and Climate Agency (VEKA) collected on 16 April 2026
3	60 completion reports or equivalent evidence for the renovation of private housing	In the context of the sampling exercise, these are the supporting documents for the list of 60 units sampled. The completion reports were issued by the companies that carried out the renovation works. Where the completion report was not available, Flanders provided the corresponding invoices and proof of payment
4	60 award decisions for the renovation of private housing, 5 residential EPB certificates and 4 extracts from the cadastre registryprovided for 9 rented sampled units for which award decision did not confirm private housing nature	In the context of the sampling exercise, these are the supporting documents for the list of 60 units sampled issued by Flemish Government – Team Mijn Verbouwpremie

5	Spreadsheet listing 1608 social housing renovated (628 units for the Brussel-Capital Region, 70 units for the German-speaking community and 910 units for the Flemish Region)	Consolidated list indicating each social housing renovated through a unique identifier provided by BOSA and collected on 16 April 2026
6	62 completion reports in the form of provisional reception reports or invoice with proof of payment for the renovation of social housing units and their annexes such as plans	In the context of the sampling exercise, these are the supporting documents for the list of 62 units sampled. Where the provisional completion report was not available, Belgium provided the corresponding invoice and proof of payment
7	Spreadsheet listing renovated social housings in Flanders Region with energy savings achieved per unit	List indicating estimated energy savings achieved per renovated social housing unit documents
8	Spreadsheet listing social housing renovation projects in Brussels Capital Region with energy savings achieved per project	List indicating estimated energy savings achieved per each of the projects
9	Spreadsheet listing renovated social housings in German-speaking community with energy savings achieved per unit	Lists indicating estimated energy savings achieved per renovated social housing unit
10	Methodology for estimation of energy savings for the Flemish Region	Explanation of the calculation of the estimated energy savings in Flemish Region, issued by Wonen in Vlaanderen
11	Methodology for estimation of energy savings for Brussels-Capital Region	Explanation of the calculation of the estimated energy savings in Brussels-Capital Region
12	Methodology for estimation of energy savings for the German-speaking community explained in the cover note	Explanation of the calculation of the estimated energy savings in the German-speaking community
13	Documents including technical specifications of works completed or simulated ex ante and ex post EPB certificates related to the 62 social housing units	In the context of the sampling exercise, these are the supporting documents for the 62 units sampled
14	Articles 41, 42 and 67 of the Code du logement Bruxellois, 17 juillet 2003, available on: https://www.ejustice.just.fgov.be/eli/ordonnance/2003/07/17/2013A31614/justel#LNK0027	The articles specify the mission of the Société du Logement de la Région de Bruxelles-Capitale (SLRB) and Sociétés Immobilières de Service Public (SISPs).
15	Article 4.36 of the Vlaamse Codex Wonen: Gecodificeerd Decreet over het Vlaamse woonbeleid, 17 July 2020 available on: https://codex.vlaanderen.be/PrintDocument.ashx?id=1033810&geannoteerd=false	The articles specify the mission of the Sociale Huisvestingsmaatschappijen (SHM) in Flanders.
16	Articles 130 and 131 of the Walloon Code on Sustainable Housing adapted and made applicable by the German-speaking	The articles and the Decree specify the mission of the Öffentlicher Wohnungsbau Ostbelgien (OWOB) in the German-speaking Community

	Community, available on: [Koord._Fassung_Gesetzbuch_nachhaltiges_Wohnen - Download.pdf] and Decree of the Government approving the G.m.b.H. "Öffentlicher Wohnungsbau Ostbelgien" (ÖWOB) as a public-service housing association, 26 March 2020, available on: https://ostbelgienlive.be/Desktopdefault.aspx/tabid-255/620_read-59851/?utm	
17	Legal status of the Sociale Huisvestingsmaatschappijen (SHM) Woonmaatschappij Dender-Zuid	This document provides the mission of the Sociale Huisvestingsmaatschappijen (SHM) Woonmaatschappij Dender-Zuid

Additional 137 513 dwellings (private and social housing)

Belgium submitted a list of 136 058 renovated private dwellings (evidence no. 2) and a list of 1608 renovated social housing units (evidence no. 5) leading to a total of 137 666 renovated dwellings (private and social housing). The 'additional' nature of the dwellings was verified through the absence of overlap between the list of renovated dwellings submitted under target 5 and 7. The requirement of additional 137 513 renovated dwellings is considered met.

[Additional 137 513 dwellings (private and social housing)] shall be renovated. This target is indicatively broken down into the following sub-targets, which do not have to be reached individually provided that the above levels of renovation are achieved:

Private housing: (i) Flemish Region (R-1.01, subsidies for energy efficiency and renewable energy): 136 059 dwellings.

Belgium submitted a list of 136 058 renovated private dwellings (evidence No. 2) with each dwelling carrying a unique identifier. The unique identifier corresponds to the EAN number of the renovated dwelling's electricity or gas connection, as recorded in the relevant award decision.

Following the selection of a random sample of 60 units from the list of private housing renovated, Belgium submitted 52 technical attestation of completion issued by the company conducting the renovation works and 8 invoices with proof payment, and 60 subsidy award decisions issued by Flemish Government – Team Mijn Verbouwpremie (My Renovation Premium Scheme). In cases where completion reports were unavailable or incomplete, Flanders provided invoices indicating the name and address of the beneficiary, together with the corresponding proof of payment from OraFin (the Flemish Government's accounting system). The Team *Mijn Verbouwpremie* grant scheme covers subsidies for energy efficiency work such as roof, floor, high-performance glazing and wall insulation and renewable energy such as heat pumps, heat pump boiler and solar water boiler. The evidence for each sampled unit specifies whether the subsidy finances energy-efficiency measures or renewable-energy technologies by default in the award decision and if not in the certificate of completion (evidence no. 4). Furthermore, the evidence for each sampled unit demonstrates that the renovated unit is a private housing (evidence no. 4). The online form for individuals to request a renovation subsidy is linked to the cadastre registry, which allows the administration to automatically verify the nature of the building. This information appears on the subsidy award decision, unless the owner does not live in the housing unit. If not specified in the award decision, Belgium submitted an EPC certificate or an extract from the cadastre registry demonstrating the private housing nature of the renovated unit. The EPC certificates provided are residential-type EPC certificates that indicate the type of dwelling (house or apartment). EPC certificates result from an EPC expert visiting the dwelling and including the characteristics of the building observed in the certificate. The completion reports, award decisions, invoices and proof of payment submitted demonstrate that the renovation works were completed for the sample of 60 private housing units and that the corresponding grants were awarded. The evidence reviewed for the sample of 60 units confirmed compliance with the requirements of the target. Based on the evidence provided, the renovation of 136 058 private dwellings was completed (evidence no. 3 and 4).

[Additional 137 513 dwellings (private and social housing) shall be renovated.

This target is indicatively broken down into the following sub-targets, which do not have to be reached individually provided that the above levels of renovation are achieved:]

Social housing: (i) Brussel-Capital Region (I-1.02): 626 social housing units (ii) German-speaking community (I-1.03): 68 social housing units (iii) Flemish Region (I-1.01): 760 social housing units.

Belgium submitted a consolidated list of 1 608 renovated social housing units (evidence no. 5) with each dwelling carrying a unique identifier. This list contains 628 units for the Brussel-Capital Region, 70 units for the German-speaking community and 910 units for the Flemish Region which were merged into one list for the purpose of this target.

Following the selection of random sample of 62 units from the list of renovated social housing, Belgium submitted completion reports for the 62 units, in the form of provisional reception reports for the Brussels-Capital Region, Flemish Region and German-speaking community, or an invoice with proof of payment by the Flemish Society for Social Housing (evidence no. 6). The provisional reception reports and invoices and proof of payment submitted demonstrate that the renovation works were completed for the sample of 62 units. Further, the evidence for each sampled unit demonstrates the social housing nature of the renovated dwellings and their location (address or street map of renovation project). More specifically, the provisionnal reception reports carry either the mention of Sociale Huisvestingsmaatschappijen (SHM) and the SHM contracting the works for units in the Flemish Region, either of the Société du Logement de la Région de Bruxelles-Capitale (SLRB) and the Société Immobilières de Service Public (SISPs) contracting the works for units in the Brussels-Capital Region either the Öffentlicher Wohnungsbau Ostbelgien "ÖWOB" and companies contracting the works for the units in the German-speaking community (evidence no. 6). The SHMs, SLRB and SISPs and OWOB's missions related to social housing are established by regional legislation (evidence no. 14, 15 and 16). For the one renovation project in the Flemish Region for which an invoice with proof of payment was provided, the invoice mentions the SHM 'Woonmaatschappij Dender-Zuid' whose legal status as an SHM was verified (evidence 17). The evidence provided for a sample of 62 units confirmed the renovation of social housing was completed in the Brussels-Capital Region, German-speaking community and Flemish Region and confirmed compliance with the requirements of the target. Based on the evidence provided, the renovation of 1 608 social housing units indicatively broken down across three entities was completed (evidence no. 6).

The renovation of 1 454 social housing units shall reduce on average at least 30% of primary energy consumption.

The estimations of energy savings achieved by renovating the social housing **in the Flemish Region** for the purpose of this target were based on i) data derived from the Central Data Register of Social Housing managed by Wonen in Vlaanderen, and ii) on three types of typologies of classification of housing (evidence no. 10). Based on this methodology, the Flemish Region provided a calculation of estimated energy savings equal to 53% (evidence no. 7). For each sampled unit from Flemish Region, the correspondence between the specifications of the renovations works in the evidence and the energy savings calculations in the spreadsheet was verified.

The estimations of reduction of primary energy consumption in the Brussels-Capital Region for the purpose of this target were based on simulation of the energy performance certificates before and after works drawn up based on a representative housing type (evidence no. 13). Based on this methodology, the Brussels-Capital Region provided for a calculation of estimated energy savings equal to 42% (evidence no. 8). For each sampled unit from the Brussels-Capital-Region, the correspondence between the energy savings calculated through the ex ante and ex post simulated energy certificates and the energy savings calculations in the spreadsheet was verified.

The estimations of energy savings achieved by renovating the social housing in the German-speaking community for the purpose of this target are based on ex ante and ex post energy certificates of a similar housing type (evidence no. 13). Based on this, the German-speaking community provided a calculation of estimated energy savings equal to 41% (evidence no. 9). For each sampled unit in the German-speaking community, the correspondence between the energy savings calculated through the ex ante and ex post energy certificates for similar type of dwellings and the energy savings calculations in the spreadsheet was verified.

By calculation, the renovation of 1 454 social housing units reduces on average at least 30% of primary energy consumption. The evidence reviewed for the sample of 62 units confirmed compliance with the requirements of the target.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Target: 13 - Renovation of buildings (step 2)

Related Measure: I-1B Building renovation

Quantitative Indicator: Buildings

Baseline: 0

Target: 138

Time: Q2 2025

1. Context:

The investment consists in renovating and improving the energy-efficiency of buildings.

Target 13 consists in the renovation of 138 buildings in the Flemish Region.

Target 13 is the third target of the investment, and it follows the completion of milestone 11 and target 12. It will be followed by target 14 and target 14bis, related to the renovation and construction of buildings in other regions and communities in Belgium.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover Note	Summary document duly justifying how the target was satisfactorily fulfilled
2	Spreadsheet listing the buildings renovated in Flanders with energy savings achieved per project and total	List indicating each building renovated, including the address and estimated energy savings achieved for each project in Flanders Region, collected on 16 April 2026
3	60 completion reports or equivalent evidence of the completed renovation of buildings	In the context of the sampling exercise, these are the supporting documents for the list of 60 units sampled. The completion reports were provided by Flemish Energy Company (VEB) and signed by the companies conducting the renovation works
4	Methodology for estimation of energy savings signed by the Flemish Energy Company (VEB)	Explanatory note provided by Flanders to prove that some energy savings have been performed for the renovation of public buildings in the Flemish Region
5	Note to the Flemish Government (VR 2021 1607 VV DOC.0129/1BIS), approved by the Flemish Government on 16 July 2021, establishing the subsidy scheme	Subsidy scheme sets out the scope of entities eligible to receive funding for energy efficiency measures, defining the categories of beneficiaries and the applicable eligibility criteria

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

The target has climate tagging of 40%, which entails verifying that some energy savings have been achieved.

The Note to the Flemish Government, approved on 16 July 2021, establishes a subsidy scheme defining the scope of entities eligible to receive funding for energy efficiency measures (evidence no. 5). Eligibility is limited to entities subject to the supervisory authority of the Flemish Government, as well as to educational and healthcare institutions in the Flemish Region that are subject to public procurement rules. In addition, eligible projects must identify and quantify energy and CO_2 savings opportunities and result in direct and measurable reductions in energy consumption and CO_2 emissions. The scheme covers various types of interventions, including relighting, heating and cooling systems, insulation measures, joinery and glazing, optimisation of control systems, and renewable heat installations.

The Flemish Region has established a methodology to estimate the energy savings achieved through the renovation of these buildings (evidence no. 4). Project costs are calculated on the basis of the best and final offers submitted by contractors. On that basis, Flanders determines, on a pro rata basis, the corresponding energy savings, indicative EUR savings, and CO_2 emission reductions. The applicable ratio is defined according to the type of project concerned.

138 buildings shall be renovated in the Flemish Region.

Through the Flemish Region, a comprehensive list of 150 renovated buildings, corresponding to 558 232 m² in total has been submitted (evidence No. 2), which is above the 138 renovated buildings target.

The evidence provided for a sample of 60 units confirms that 59 buildings have been renovated in the Flemish Region. For each project, Belgium submitted a completion report signed by both the competent administration and the contractor, indicating the address of the beneficiary administration and confirming that all projects are located in Flanders. In addition, each applicant submitted a declaration of honour, signed by the Flemish administration, confirming the building-related nature of the project through the use of the terms 'building' or 'infrastructure'. For one building, the project ID referenced in the completion report did not correspond to the name and address of the building concerned. Belgium clarified that this discrepancy resulted from a mistake of the administration. A statistical analysis was carried out taking into account the overachievement of the target of 150 for a required 138. Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled (evidence no. 3)

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Target: 20 - Projects finished

Related Measure: Investment I-1.15 – *'An industrial value chain for hydrogen transition'* of the Federal State

Quantitative indicator: Number

Baseline: 0

Goal: 4

Time: Q4 2025

1. Context:

This measure aims to stimulate innovation projects with high potential to accelerate the energy transition, so that they reach maturity and scale up for commercial use. The measure consists of promoting various demonstration projects related to the production and use of hydrogen under the competence of the federal government.

Target 20 is the final step of the implementation of the investment. It requires that the four projects NextH2Gen, Comforthybel, GrHynE and H2PY Seraing are finished.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of the target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Memorandum of 21 April 2022	Memorandum setting out the conditions of the call for projects under the fund for climate, transition and recovery – *"Clean hydrogen for clean industry"* (I-1.15)
3	Completion certificate – NextH2Gen	Completion certificate for project NextH2Gen issued by FPS Economy and signed on 14 April 2026
4	Final evaluation report – NextH2Gen	Final evaluation report of project NextH2Gen delivered by independent external auditor PwC and signed and dated 14 April 2026
5	Completion certificate - Comforthybel	Completion certificate for project Comforthybel issued by FPS Economy and signed on 14 April 2026
6	Final evaluation report – Comforthybel	Final evaluation report of project Comforthybel delivered by independent external auditor PwC and signed and dated 14 April 2026
7	Completion certificate - GrHynE	Completion certificate for project GrHynE issued by FPS Economy and signed on 14 April 2026
8	Final evaluation report – GrHynE	Final evaluation report of project GrHynE delivered by independent external auditor PwC and signed and dated 14 April 2026
9	Completion certificate –	Completion certificate for project H2PY Seraing issued by FPS

	H2PY Seraing	Economy and signed on 14 April 2026
10	Final evaluation report – H2PY Seraing	Final evaluation report of project H2PY Seraing delivered by independent external auditor PwC and signed and dated 14 April 2026

3. Analysis

The justification and substantiating evidence provided by the Belgian authorities cover all constitutive elements of the milestone.

The four projects NextH2Gen, Comforthybel, GrHynE and H2PY Seraing are finished.

The Belgian authorities provided completion certificates (evidence nos. 3, 5, 7 and 9) stating that each of the four projects were finished. The completion certificates form part of the normal administrative procedure for the management and closure of grants; their legal basis lies in the regulatory framework applicable to the grant scheme, namely: the Royal Decree of 21 April 2022 concerning the 'Clean Hydrogen for Clean Industry' call for proposals, the individual Royal Decrees awarding the grants, the grant agreements concluded with each beneficiary, the memorandum of 21 April 2022 setting out the conditions of the call for projects under measure I-1.15 (evidence no. 2), as well as the general powers of the FPS Economy, as the granting authority, to verify whether beneficiaries have complied with their obligations before the balance of the grant is paid out. The certificates were signed digitally on 13 March 2026 by the relevant project manager from the FPS Economy (DG Energy).

Each completion certificate was issued together with the respective final evaluation report delivered and signed by external auditor PwC, which forms an integral part of the certificates (evidence nos. 4, 6, 8 and 10). The memorandum of 21 April 2022 setting out the conditions of the call for projects under measure I-1.15 (evidence no. 2, page 9 and page 23) provides that a final evaluation is to be carried out at project closure and that this would be performed by an external auditor at the request of the FPS Economy, DG Energy. In line with this framework, the financial and technical monitoring of the projects was entrusted to an external auditor (PwC), which ensured both the ongoing follow-up and the preparation of the final evaluation reports at project closure. The final project reports are signed digitally on 14 April 2026 by relevant directors and aqdministrators of PwC.

The four projects were finished on 20 December 2025 as initially foreseen in the memorandum of 21 April 2022 (evidence no.2, page 10) and have achieved their intended objectives in the respective grant agreements:

- The completion certificate for project NextH2Gen (evidence no. 3) states that the implementation period of the project was 31 May 2023 – 20 December 2025 and that the project has achieved the objectives defined in the grant agreement. The project developed and demonstrated an innovative electrolysis technology for hydrogen production based on nanotechnology-enhanced electrochemical cells. The final evaluation report (evidence no.4, page 7) concludes that the beneficiary has substantially achieved the main objectives set out in the grant agreement. The final evaluation report includes an analysis of the financial aspects related to the project by the end date of the expenditure eligibility period, namely December 20, 2025. The report concludes that the full amount of the total cumulative subsidy (minus the advance) can be paid to the beneficiary, subject to the validation of FPS Economy (evidence no. 4, page 18).
- The completion certificate for project Comforthybel (evidence no. 5) states that the implementation period of the project was 31 May 2023 – 20 December 2025 and that the

project has achieved the objectives defined in the grant agreement. The project developed and validated reinforced flexible composite pipe solutions for high-pressure hydrogen transport under variable pressure conditions. The final evaluation report (evidence no. 6, page 7) concludes that the beneficiary has substantially achieved the main objectives set out in the grant agreement. The final evaluation report also includes an analysis of the financial aspects related to the project by the end date of the expenditure eligibility period, namely December 20, 2025. The report concludes that the full amount of the total cumulative subsidy (minus the advance) can be paid to the beneficiary, subject to the validation of FPS Economy (evidence no.6, page 18).

- The completion certificate for project GrHynE (evidence no. 7) states that the implementation period of the project was 30 November 2023 – 20 December 2025 and that the project has achieved the objectives defined in the grant agreement. The project implemented research and innovation activities aimed at strengthening electrolyser technologies and supporting the development of an integrated hydrogen ecosystem in Belgium. The final evaluation report (evidence no. 8, page 7) concludes that the beneficiary has substantially achieved the main objectives defined in the grant agreement. The final evaluation report also includes an analysis of the financial aspects related to the project by the end date of the expenditure eligibility period, namely December 20, 2025. The report concludes that the full amount of the total cumulative subsidy (minus the advance) can be paid to the beneficiary, subject to the validation of SPF Economy (evidence no. 8, page 19).
- The completion certificate for project H2PY Seraing (evidence no. 9) states that the implementation period of the project was 30 November 2023 – 20 December 2025 and that the project has achieved the objectives defined in the grant agreement. The project completed a feasibility study for an industrial plasma pyrolysis installation intended for the production of decarbonised hydrogen and carbon black without CO_2 emissions. The final evaluation report (evidence no. 10, page 7) concludes that the beneficiary has substantially achieved the main objectives defined in the grant agreement. The final evaluation report also includes an analysis of the financial aspects related to the project by the end date of the expenditure eligibility period, namely December 20, 2025. The report concludes that the full amount of the total cumulative subsidy (minus the advance) can be paid to the beneficiary, subject to the validation of FPS Economy (evidence no. 10, page 17).

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Milestone: 65 - Digital platforms are accessible

Related Measure: I-2.07: Digitalisation of ONE

Qualitative Indicator: /

Time: Q4 2025

1. Context:

The objective of this measure is to contribute to the digital transformation of the Office de la Naissance et de l'Enfance (ONE), the leading organisation in the Wallonia-Brussels Federation providing support for children and families, from pregnancy through adolescence. The measure consists in the creation of digital platforms.

Milestone 65 relates to three digital platforms being online and accessible to: i) the public ("MY"); ii) childcare professionals ("PRO") and iii) ONE's agents ("OFFICE").

Milestone 65 is the only milestone under this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Technical fiche	This technical fiche, emitted by ONE, outlines the technical specifications of the "MY", "PRO", "OFFICE" platforms of the ONE. The document provides a detailed plan of functional requirements and technical solutions for the three platforms, defining architecture, technologies, constraints, and development methods.
3	Certificate of work completion for MY, PRO and OFFICE	The certificate of work completion, one per platform, signed by ONE, lists and sums up the digital functionalities completed for each of the platforms.
4	Dashboard information sheet for MY – PRO - OFFICE.	This document entails screenshots from the 3 platforms that are of different nature: it provides screenshots from i) user- and business-oriented dashboards, as well as ii) technical monitoring dashboards designed to monitor applications and services available on "MY", "PRO" and "OFFICE".
5	Excel doc – List of users and services	This excel document is an extract of the list of users and services available for "MY", "PRO" and "OFFICE".
6	Virtual on the spot check and accompanying script	Script document sent by the Belgian authorities dated 26 March 2026 supporting the Virtual on the spot check. It includes the links to the platforms and screenshots.
7	Technical fiche on access to MY, PRO and OFFICE	This technical data sheet sets out the technical specifications for access to the MY, PRO and OFFICE platforms

3. Analysis:

The justification and substantiating evidence provided by the Belgian authorities cover all constitutive elements of the milestone.

Three digital platforms are online and accessible to: i) the public ("MY"); ii) childcare professionals ("PRO") and iii) ONE's agents ("OFFICE").

The Commission services conducted an on-the-spot check on 8 April 2026 to verify that three digital platforms are available online and accessible to the public, childcare professionals and ONE's agents (evidence no. 2, 3 and 5).

The Commission services accessed the link provided by the authorities to verify the platform "MY" is accessible to the public (evidence no 2, 3 and 6). On screen, the Commission asked to show that it is available online and accessible to the public (evidence no 3 and 5). The public can access the "MY" platform through the internet, and no authentication is required (evidence 6). To demonstrate this, a representative from ONE connected live to the platform, showing that it is online. It was shown that the MY platform provides the public with information on the services offered by the ONE, organised by age group (evidence no 4). It was shown that the platform allows users to find the service they are looking for, using geolocation and various filter options, depending on the specific service they are seeking.

The Commission services accessed the link provided by the authorities to verify the platform "PRO" is accessible to childcare professionals (evidence no 2, 3 and 6). On screen, the Commission asked to show that the webpage is available online and accessible to childcare professionals (evidence no 3 and 5). A representative of the DIGIPRO platform, the support team of ONE, connected live to the platform via a "super admin" profile. It was shown the platform is accessible online via a secure registration environment. Access to the PRO platform is done via an authentication system using credentials, CSAM – eID or ITSME, ensuring identity verification and secure access. The access for healthcare professionals on the "PRO" platform is managed through Keycloak, an Identity and Access Management (IAM) system. The credentials are verified through BOSA (via eID/Itsme) for authentication and role-based access control to restrict access to authorised users. A "super admin" profile was used to demonstrate that access is restricted by verifying the authentication and authorisation settings in the Keycloak admin system (evidence 7). The virtual on the spot check confirmed that only verified healthcare professionals with the correct role can access the "PRO" platform (evidence 6). On screen, the Commission asked to show that the services listed in the Excel file for childcare professionals (evidence no 5) corresponded to the services available online on the PRO platform. It was shown that the "PRO" platform is dedicated to the administrative management of childcare via dashboards, allowing childcare professionals the viewing and management of data related to childcare facilities, authorisations, subsidies, and communications with ONE.

The Commission services accessed the link provided by the authorities to verify the platform "OFFICE" is accessible to ONE's agents (evidence no 2, 3 and 6). On screen, the Commission asked to show that the webpage is available online and accessible to ONE's agents (evidence no 3 and 5). An agent from ONE connected, using a system of credentials. It was shown the platform is accessible online via a secure registration environment. Access to the "OFFICE" platform for ONE agents is ensured through a combination of Active Directory and Keycloak, where the Active Directory is the primary source of identity and Keycloak provides single sign-on (SSO) and role-based access control. ONE agents access the platform via the internal network or VPN, and are then redirected to Keycloak for authentication, which verifies their Active Directory credentials and applies the relevant roles and permissions. This ensures that only authorized ONE agents can access the "OFFICE" platform. On screen, the Commission asked to show that the services listed in the Excel file for ONE's agents (evidence no 5) corresponded to the services available online on the OFFICE platform. It was shown that the platform gives access to a menu of applications on the digital workplace of ONE's agents, allowing them to execute their tasks. As an example, it was shown how ONE's agents can search and filter information on external suppliers.

The virtual on-the-spot check was completed successfully, confirming that there are three platforms accessible online and that are designed for a clearly defined target audience (evidence no. 2). In particular, it was confirmed that i) the "MY" platform is online and accessible to the public; ii) the

"PRO" platform is online and accessible to childcare professionals; iii) the "OFFICE" platform is online and accessible to ONE's agents.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Milestone: 69 – Digitalisation projects

Related Measure: BE-C[C22]-I[I-209]: Digitalisation of the Flemish Government

Qualitative Indicator: Digitalisation projects

Time: Q2 2026

1. Context:

The objective of this measure is to digitalise the Flemish Government. The measure consists in the delivery of digitalisation projects.

The milestone supports the digital transformation of the Flemish administration through the deployment of digital public services, shared ICT infrastructure, cybersecurity solutions, cloud migration, data-sharing ecosystems and digital tools for public authorities and public service providers.

Milestone 69 is the second and last milestone of the investment, and it follows the completion of Milestone 68 related to the approval of support for 11 projects. The investment has a final expected date for implementation in Q2 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.

For sub-requirement: ***My Citizen Profile features four functionalities and is available as a mobile app;***

1	Technical Documentation – Payment Module	Public technical documentation for the Payment module. Link accessed by Commission services on 9 April 2026: https://vlaamseoverheid.atlassian.net/wiki/spaces/IKPubliek/pages/6043861381/Betaalmodule
2	Technical Documentation – Letterbox	Public technical documentation for the Letterbox module. Link accessed by the Commission on 9 April 2026: https://vlaamseoverheid.atlassian.net/wiki/spaces/IKPubliek/pages/5593236330/Notificaties
3	Technical Documentation - Forms	Public technical documentation for the Forms tool. Link accessed by the Commission on 9 April 2026: https://vlaamseoverheid.atlassian.net/wiki/spaces/IKPubliek/pages/6375087955/Formulierentool+Digitaal+Vlaanderen
4	Mijn Burgerprofiel desktop browser version	Link accessed by the Commission on 10 April 2026: https://www.burgerprofiel.be/
5	Mobile App – Apple App Store Listing	Publicly available download of the My Citizen Profile app for IOS users. Link accessed by the Commission on 10 April 2026: https://apps.apple.com/be/app/burgerprofiel/id1616653156?l=nl
6	Mobile App – Google Play Store Listing	Publicly available download of the My Citizen Profile app for Android users. Link accessed by the Commission on 10 April 2026: https://play.google.com/store/apps/details?id=be.burgerprofiel.

		vlaanderen

For sub-requirement: ***An ICT framework agreement has been concluded;***

1	Award mandate	Official meeting minutes of the Flemish government granting power to the Director-General of the Flemish government agency 'Facilitair Bedrijf' to sign the award decisions for the different lots, signed by the secretary of the council of ministers on 30 April 2021
2	Reasoned award decisions – lot 1, 2, 3, 4, 5 and 6	Six reasoned award decisions, one for each lot of the ICT framework agreement. Dated 3 May 2021 and signed by the Administrator-General of 'Facilitair Bedrijf' of the Flemish administration
3	Formal notification letter for lot 1 to Atos Belgium NV Formal notification letter for lot 2 to Cegeka NV Formal notification letter for lot 3 to Atos Belgium NV Formal notification letter for lot 4 to Proximus NV naar publiek recht Formal notification letters for lot 5 to Atos Belgium NV, Cronos Public Services NV and Entreprise Services Belgium BVBA Formal notification letter for lot 6 to Entreprise Services Belgium BVBA	Formal notification letters addressed to the winners of the tendering procedures for the six lots of the ICT framework agreement, which are dated 4 May 2021 (lot 4) and 20 May 2021 (lots 1, 2, 3, 5, 6) and signed by the Administrator-General of 'Facilitair Bedrijf' of the Flemish administration
4	Announcement of award	Extract from the Bulletin of Public Tenders of the Federal Public Service BOSA on 10 June 2021, announcing the winners of the procurement procedure for the six lots.
5	Royal Decree of 9 May 2017	Royal Decree awarding of public assignments in classical sectors (*Koninklijk besluit plaatsing overheidsopdrachten in de klassieke sectoren/ Arrêté royal relatif à la passation des marchés publics dans les secteurs classiques*) published in the Official Journal on 9 May 2017. Reference number: 2017020322. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2017/04/18/2017020322_N.pdf
6	Law on public procurement of 1 June 2016	Law on public procurement (*Wet inzake overheidsopdrachten/ Loi relative aux marchés publics)* published in the Official Journal on 14 July 2016. Reference number 2016021053. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2016/06/17/2016021053_N.pdf
7	Framework agreement	Framework agreement, consisting of a basic contract and further specifications of 6 lots, published on the website of the Flemish government (https://www.vlaanderen.be/digitaal-

		vlaanderen/onze-diensten-en-platformen/ict-raamcontracten). Link accessed on 4 June 2026.

For sub-requirement: ***Tools to support the Flemish administration in evaluating its cybersecurity are available and SIEM environment is in place;***

1	Publicly available information on the self-assessment tool for the maturity assessment	Links to the self-assessment tool for the 2025 Information Security Maturity Survey (https://dynamicforms.crmiv.vlaanderen.be/DynamicForms/Page/Show/CfDJ8FgKQfoEr8tGq1CeD9XtVPQ2w6-npqtR0stBuPck0J3h90o7nH7Hzzh9IsC1AL7rKAOXqXbKBsBOvM6Q7iLxlXoCSS9rGrge_H1NrvD6ePubUoKf2jFz9XNjzSD_7alMbjvsO5hwuMM9zAd_QgTc8B1yPUSa4OoaYYkF-bd7npduSlyawXHcZlxNpX_N-sCMzpbV%2FK-f82zjpbFQDtrWjr229vD-HdnAjN2WvdtIsPd5o?path=Maturiteitsmetingv2) and user information on the maturity assessment (https://vlaamseoverheid.atlassian.net/wiki/spaces/ICR/pages/6375964906/8.5.+Maturiteitsmodel+voor+Informatieveiligheid). Links accessed by the Commission on 13 April 2026.
2	Example of a maturity and compliance report using the self-assessment tool	Anonymised example of a report on an IT security risk assessment, including statistics on ICT management maturity, ISO27001/2 compliance, phishing impact, asset management, and risk classification under ICT governance.
3	Links to the dashboards for results from internal vulnerability scanning and scanning by external organisations	Links to a dashboard for public hosts vulnerabilities and to a dashboard for internal vulnerabilities. Links not publicly accessible but verified by Commission services during virtual on-the-spot-check on 13 April 2026.
4	Lot 1 of the ICT framework contract (Service Integration Services)	Lot 1 of the ICT framework contract ('Service-Integratiediensten'), version from 5 January 2021, detailing the scope of the information security part in sub-chapter 3.1.4, including the provision and operation of the SIEM (Security Information and Management) platform.
5	Notification letter for the award of Lot 1 of the framework agreement	Award notification letter for Lot 1 – Service Integration Services ('Service-Integratiediensten (MSI/SIAM)') of the 'Framework contracts for ICT Operations and Development Services' ('Raamovereenkomsten voor ICT-Exploitatie en Ontwikkelingsdiensten', Contract No: 2020/HFB/MPMO/63249) addressed to contractor Atos Belgium NV signed by a representative of the Flemish government on 20 May 2021, representing official confirmation that the framework contract between the Flemish administration and Atos Belgium NV has been concluded.
6	Records of the Decision by the Flemish government to award Lot 1 of the framework agreement	Decision by the Flemish Government formally approving the award of Lot 1 of the 'Framework contracts for ICT Operations and Development Services' (ICT Contracts Programme 2022) to Atos Belgium NV, as per records of a government meeting on 30 April 2021 signed by a representative of a Flemish administration.
7	Royal Decree of 9 May 2017	Royal Decree awarding of public assignments in classical sectors (*Koninklijk besluit plaatsing overheidsopdrachten in de klassieke sectoren/ Arrêté royal relatif à la passation des marchés publics dans*

		les secteurs classiques) published in the Official Journal on 9 May 2017. Reference number: 2017020322. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2017/04/18/2017020322_N.pdf
8	Law on public procurement of 1 June 2016	Law on public procurement (*Wet inzake overheidsopdrachten/Loi relative aux marchés publics)* published in the Official Journal on 14 July 2016. Reference number 2016021053. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2016/06/17/2016021053_N.pdf

For sub-requirement: ***Support services for a hybrid digital workplace are provided;***

1	Link to the DigiPost platform	https://digipost.vlaanderen.be/inbox (restricted access). Link accessed by the Commission on 10 April 2026.
2	Offer for the work request on the DigiPost solution	Offer by Cronos Public Services in cooperation with FlinQ Automation for work request CS0001019 to set up a common solution for the scanning of incoming mail, dated 12 January 2022.
3	Delivery reports for the Digipost project	Three documents confirming that the work products and services for the final stages of the Digipost project were carried out in accordance with the contract (work request CS0001019). The documents confirm completion of the phases for the “post go live final delivery” and “production environment – delivery production” and were signed by representatives of the Flemish administration and the DigiPost project team respectively on 3 October 2023 and 8 April 2024.
4	Publicly available information on the DigiPost service	General information on the platform (https://www.vlaanderen.be/het-facilitair-bedrijf-informatiemanagement/informatie-digitaliseren/digitalisering-inkomende-post). Link accessed by the Commission on 10 April 2026.
5	Publicly available information on the usage of the DigiPost platform	DigiPost platform user and admin documentation (https://vo-hfb.atlassian.net/wiki/spaces/GD/pages/146407440/DigiPost-Software) and general support information on the platform (https://vo-hfb.atlassian.net/wiki/spaces/GD/overview). Links accessed by the Commission on 10 April 2026.
6	Design Plan for the modernisation of the Alfa AD infrastructure	Document, produced by the contractor Cegeka and dated on 13 December 2022, explains the detailed solution for the project “CS-2021-000053 – Modernisation Active Directory” for the Flemish Government and prescribes how the service will be set up.

7	Offers for the two work requests on the Modernisation of the Alfa AD infrastructure	Offer for work request CS-2021-000053 on "Analysis – Modernisation Active Directory – Phase 1" produced by the contractor Cegeka, dated 25 October 2021. Offer for work request CS0023928 on "Modernisation Alfa AD Phase 2 – Implementation" produced by the contractor Cegeka, dated 9 December 2022; request for change of the quote and associated amended quote produced by Atos Bid Desk P2, dated 27 April 2023.
8	PVs for the Alfa AD infrastructure modernisation	7 PVs (*proces-verbaal van oplevering*, handover reports) confirming that the work products and services for the final stages of the Alfa AD infrastructure modernisation implementation were carried out in accordance with the contract (work request CS0023928). The documents confirm completion of the final phases of the project "Project implementation", "Project implementation Subcontractor" and "RV closure project" and were signed by a representative of the Flemish government between 31 December 2024 and 25 September 2025.
9	Royal Decree laying down the general rules for the performance of public contracts of 14 January 2013	Royal Decree establishing the general rules for the execution of public procurement contracts (*Koninklijk besluit tot bepaling van de algemene uitvoeringsregels van de overheidsopdrachten/Arrêté royal établissant les règles générales d'exécution des marchés publics*) published in the Official Journal on 14 February 2013. Reference number 2013021005. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2013/01/14/2013021005_F.pdf

For sub-requirement: *Migration of two data centers to cloud infrastructure;*

1	Offer for work request "Network migration NMC4"	Offer by contractor HB+ for work request 15006989 to migrate network, dismantle and clean dated 2 January 2021.
2	PV for migration of NMC4 data centre in 2021 and related email exchange approving the PV	PV (*proces-verbaal van oplevering*, handover report) on the work request WE15006989 to migrate the network node NMC4 (store and dismantle), confirming that work was carried out on 23 September 2021 (ICT-2020-0253 network migration NMC4 – Phase 2, purchase order number 21000713, performance period 11/05/2021-03/09/2021). The document was sent as an attachment to an email on 25 October 2021 between mailboxes of the contractor HB+ with representatives of the Flemish administration in copy stating that a representative of the Flemish administration approves the PV. This email represents formal approval of the PV in the internal technical application.
3	Offer for work request "Mitigations NMC4 lift & shift"	Offer by contractor HB+ for work request 15007030-1 to lift and shift NMC4 data servers dated 25 February 2021.
4	PV for work to lift and shift the NMC4 data centre in 2021	PV (handover report) signed on 27 August 2021 by a representative of the Flemish administration for project "Operational Services 2015" confirming that the work request WE 150077030-1 to lift and shift

		the NMC4 data centre was carried out on 7 July 2021; with attached invoices by the contractor HB+ for work request WE 150077030-1 dated 4 August 2021.
5	Offer for work request CS0027005 to phase out ex-NMC4 servers	Offer by Atos (Bid Desk P3) for work request CS0027005 to phase out ex-NMC4 scope, dated 18 October 2022.
6	PV for migration of NMC4 data center in 2022	PV (handover report) signed on 17 December 2023 by a representative of the Flemish administration for project "Migration NMC4 data center (closing project)" confirming that the services have been carried out by P3 Atos (order work request number C20027005).
7	Offer to work request CS-2021-000030 for field migration	Offer by Atos (Bid Desk P3) for work request CS-2021-000030 (field migration) to migrate file server capacity from NMC4 hardware to Atos environment, dated 2 March 2022.
8	PV for work request field migration (to migrate file server capacity to Atos environment)	PV (handover report) signed on 8 May 2025 by a representative of the Flemish administration for project "Field migration" confirming that the services have been carried out by P3 Atos (bid reference for order work request CS-2021-000030; order work request CS0007829).
9	Offer for Framework contract with Atos for the "Cloud and Data Centre Services Transition Project"	Offer by Atos for "Progamme ICT 2022 Flemish government Lot 3 – Study 5: Transition project" from 19 January 2021. The document describes the implementation of the "Cloud and Data Centre Services Transition Project" which entails the transition from the previous ICT service provider to Atos and the provision of private and public cloud solutions to the Flemish government.
10	PVs for fulfilment of the "Cloud and Data Centre Services Transition Project" by Atos	Four PVs (handover reports) confirming that all four phases of the project "Cloud and Data Centre Services Transition Project" have been carried out in accordance with the terms of the contract. The reports are signed by a representative of the Flemish administration respectively on 28 July 2021 for phase 1, on 21 December 2021 for phase 2, on 26 October 2022 for phase 3 and on 15 December 2023 for phase 4.
11	Document containing the service contracts between ATOS/Amazon Web Services (AWS) and ATOS/Microsoft Azure for the provision of the cloud infrastructure	(i) Service contract AWS EDP/AWS SP-PPA between Atos Belgium NV and Amazon Web Services EMEA SARL for the usage of eligible AWS cloud services by the Flemish Government, signed on 25 April 2022 by representatives of both parties (ii) Service contract Azure Outsourcer Channel Agreement between Atos Belgium NV and Microsoft Ireland Operations Limited for the usage of eligible Azure cloud services by the Flemish Government, signed on 27 January 2022 and 4 February 2022 by representatives of both parties
12	Royal Decree laying down the general rules for the performance of public contracts of 14 January 2013	Royal Decree establishing the general rules for the execution of public procurement contracts (*Koninklijk besluit tot bepaling van de algemene uitvoeringsregels van de overheidsopdrachten/Arrêté royal établissant les règles générales d'exécution des marchés publics*) published in the Official Journal on 14 February 2013. Reference number 2013021005. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2013/01/14/2013021005_F.pdf

For sub-requirement: ***Support services provided for digitalisation of local authorities;***

1	Framework agreement for ICT exploitation and development services (ICT 2022 Programme) – Lot 4: Network services	Framework agreement for ICT exploitation and development services (ICT 2022 Programme) – Lot 4: Network services, emitted by the Flemish Government and dated 19 September 2025.
2	Award decision for ICT Operations and Development Services Lot: 4 – network services	Award decision signed by the General Administrator of the Flemish government agency 'Facilitair Bedrijf', dated 3 May 2021 specifies that Proximus NV has been chosen as a participant in the framework agreement for ICT Operations and Development Services, Lot: 4 – network services.
3	Notification letter to Proximus NV	Notification letter signed by the General Administrator of the Flemish government agency 'Facilitair Bedrijf', dated 4 May 2021 and addressed to Proximus NV, notifying Proximus NV about the award decision.
4	Offer to IGEAN Environment and Security entity	Offer by Proximus NV for the request of IGEAN Environment and Security entity for a cybersecurity tool, dated 8 August 2024.
5	Reception report	Reception report dated 18 February 2025 and signed by a representative of IGEAN, confirms the tool's delivery on 19 September 2024.
6	Framework agreement for digitalising (administrative) documents - Lot 2: Digitalisation projects for (administrative) documents specifically in the context of the environment	Framework agreement for digitalising (administrative) documents – Lot 2: Digitalisation projects for (administrative) documents specifically in the context of the environment, emitted by the Flemish government agency 'Facilitair Bedrijf' and dated 15 October 2025. The date of the contract corresponds to the date of the signature of the closing letters.
7	Closing letters	Closing letters signed by the General Administrator of the Flemish government agency 'Facilitair Bedrijf' on 15 October 2025 and addressed to Youston NV and to Groenendijk Microfilm- en scanservice BV, about the conclusion of the framework agreement for digital system for digitalising (administrative) documents – Lot 2 (referenced 2024/HFB/MPMO/124856).
8	Framework agreement for digitalising (administrative) documents - Lot 3: Digitalisation projects for (administrative)	Framework agreement for digitalising (administrative) documents – Lot 3: Digitalisation projects for (administrative) documents, emitted by the Flemish government agency 'Facilitair Bedrijf' and dated 15 October 2025. The date of the contract corresponds to the date of the signature of the closing letters.

	documents	
9	Closing letters	Closing letters signed by the General Administrator of the Flemish government agency ‘Facilitair Bedrijf’ on 15 October 2025 and addressed to Youston NV and to Groenendijk Microfilm- en scanservice BV, about the conclusion of the framework agreement for digital system for digitalising (administrative) documents – Lot 3 (referenced 2024/HFB/MPMO/124856).
10	Award decision for digitalising (administrative) documents – Lot 2: Digitalisation projects for (administrative) documents specifically in the context of the environment	Award decision signed by the Minister-President of the Flemish Government, dated 19 September 2025 specifies that Youston NV and Groenendijk Microfilm- en scanservice BV have been chosen as a participant in the framework agreement for digitalising (administrative) documents – Lot 2: Digitalisation projects for (administrative) documents specifically in the context of the environment.
11	Award decision for digitalising (administrative) documents – Lot 3: Digitalisation projects for (administrative) documents	Award decision signed by the Minister-President of the Flemish Government, dated 19 September 2025 specifies that Youston NV and Groenendijk Microfilm- en scanservice BV have been chosen as a participant in the framework agreement for digitalising (administrative) documents – Lot 3: Digitalisation projects for (administrative) documents.
12	Notification letter to Youston NV	Notification letter signed by the teamleader placement and reporting of the Flemish Government, dated 26 September 2025 and addressed to Youston NV, notifying Youston NV about the award decision.
13	Notification letter to Groenendijk Microfilm- en scanservice BV	Notification letter signed by the teamleader placement and reporting of the Flemish Government, dated 26 September 2025 and addressed to Groenendijk Microfilm- en scanservice BV, notifying Groenendijk Microfilm- en scanservice BV about the award decision.
14	Purchase order – municipality of Alken	Purchase order, dated 25 February 2026, emitted by the municipality of Alken and addressed to Youston NV, for digitalisation services (digitisation of historical minutes books).
15	Invoice	Invoice dated 11 June 2026 for digitalisation services provided (digitisation of historical minutes books) by Youston NV.
16	Award decision for the digital system for working by appointment and customer support	Award decision signed by the Minister-President of the Flemish Government, Flemish Minister for Foreign Affairs, Culture, Digitalisation and Facility Management, dated 8 July 2024, specifies that Syrinx BV (Docleas) has been chosen as a participant to the framework agreement for Digital system for working by appointment and customer support (referenced *2024/HFB/OP/120501*). Docleas is a cooperation of four

		independent companies: Syrinx BV, Paronella/Doclr, Partheas and 3s. Within this cooperation, Syrinx BV is the legally identified contractor and the contracting party towards the contracting authority.
17	Notification letter to Syrinx BV	Notification letter signed by the placement and reporting expert of central purchasing body and public procurement of the Flemish government agency 'Facilitair Bedrijf', dated 9 July 2024 and addressed to Syrinx BV, notifying Syrinx BV about the award decision.
18	Closing letter to Syrinx BV	Closing letter signed by the General Administrator of the Flemish government agency 'Facilitair Bedrijf', dated 30 July 2024 and addressed to Syrinx BV, about the conclusion of the framework agreement for digital system for working by appointment and customer support (referenced *2024/HFB/OP/120501*).
19	Framework agreement for Digital system for working by appointment and customer support (referenced *2024/HFB/OP/120501*).	Open procedure for services - Framework agreement for Digital system for working by appointment and customer support (referenced *2024/HFB/OP/120501*) (*hereinafter referred to as "framework agreement for digital system for working by appointment and customer support*").
20	Purchase order – municipality Oostkamp	Purchase order, dated 31 January 2025, emitted by the municipality of Oostkamp and addressed to Syrinx BV for digitalisation services.
21	Certificate of performance	This document, dated 8 August 2025 and signed by the service delivery expert of the Oostkamp municipality, certifies that Syrinx BV implemented and delivered the DOCLEAS system for the Municipality of Oostkamp, under the framework contract 2024/HFB/OP/120501.
22	Invoices – municipality of Oostkamp	Invoices dated 1 October 2025 for digitalisation services provided by Syrinx BV.

For sub-requirement: *Governance and technical building blocks are available for a Flanders Smart Data Space;*

1	Governance framework for the 'Vlaamse Smart Data Space' (VSDS)	Report 'Flemish Framework for Appointments Smart Data Space' from 25 April 2024 detailing the framework for the design and development of the VSDS including the basic principles of governance and the roles within the data space.
2	Published information on the governance of the VSDS	Link to the website of the VSDS Portal on which the governance for the VSDS is available: https://www.vlaanderen.be/vlaamse-smart-data-space-portaal/data-delen/governance. Link accessed by the Commission on 28 April 2026.
3	Published technical documentation	Links to publicly available information and guides on the building blocks for the VSDS: on Linked Data Event Streams (LDES) (https://www.vlaanderen.be/vlaamse-smart-data-space-portaal/documentatie); on the functionalities of a LDES server and

		client (https://www.vlaanderen.be/vlaamse-smart-data-space-portaal/data-delen/bouwblokken); on publishing and consuming LDES data (https://github.com/Informatievlaanderen/VSDS-Onboarding-Example). Links accessed by the Commission on 28 April 2026.
4	Implementation guidelines for the use of the VSDS	An onboarding guide on the VSDS and the use case for traffic measurements from 5 December 2023. The document provides links and context on the Linked Data Event Stream (LDES) components and the OSLO standard (Open Standards for Linking Organisations) that facilitate the exchange of open data (notably the LDES server, and LDES client as part of the Linked Data Interaction (LDI) orchestrator). The guide also explains how to prepare and publish traffic measurement data, as a use case of the VSDS, and how the data space processes a data stream.
5	Open-source code for the building blocks	Open-source code and download pages for the data space building blocks published in GitHub and Docker Hub: for the LDES Server (source code: https://github.com/Informatievlaanderen/VSDS-LDESServer4J and download page: https://hub.docker.com/r/ldes/ldes-server/tags); for the LDI Orchestrator (source code: https://github.com/Informatievlaanderen/VSDS-Linked-Data-Interactions and download page: https://hub.docker.com/r/ldes/ldi-orchestrator/tags). Links accessed by the Commission on 28 April 2026.
6	Specifications detailing the request for a mini-competition for the development of building blocks for a data space	A document from 17 December 2021, with details on the request for a mini-competition within the contract 'Framework contracts for ICT operation and development services (ICT 2022 Programme)', Lot 5 Application Services, for the development and implementation of reusable digital building blocks for the Vlaamse Sensor Data Space (VSDS), work request CS00011xx.
7	Reasoned award decision after mini-competition for work request CS0001150	Reasoned award decision after mini-competition for work request CS0001150 on the development and implementation of reusable digital building blocks for the Vlaamse Sensor Data Space (VSDS), awarding the project to contractor DXC-Cegeka, signed by representatives of the Flemish administration and the evaluation team on 23 March 2022
8	Offer for work request CS0001150 by contractor Cegeka	Final offer by contractor Cegeka for work request CS0001150 on a 'Vlaamse Sensor Data Space', dated 25 February 2022. The document details the plan for the implementation of the project, including the implementation of LDES components of the VSDS through a developed reference architecture and a number of initial use cases from different domains.
9	PV on work request CS0001150 and related email exchange approving the PV	PV (*proces-verbaal van oplevering*, handover report) on work request CS0001150 for 'Data Platform Sensor and Data Integration Services, development of MVP', confirming that the work was carried out on 16 June 2022. The document was sent as an attachment to an email on 24 January 2023 between mailboxes from the contractor Cegeka with representatives of the Flemish administration in copy stating that a representative of the Flemish

		administration approves the PV.
10	Royal Decree laying down the general rules for the performance of public contracts of 14 January 2013	Royal Decree establishing the general rules for the execution of public procurement contracts (*Koninklijk besluit tot bepaling van de algemene uitvoeringsregels van de overheidsopdrachten /Arrêté royal établissant les règles générales d'exécution des marchés publics*) published in the Official Journal on 14 February 2013. Reference number 2013021005. Link: https://www.ejustice.just.fgov.be/img_l/pdf/2013/01/14/2013021005_F.pdf

For sub-requirement: ***A digital tool for the asset management of Aquafin is in place;***

1	Report of Commissioning of the digital tool for the asset management of Aquafin	Official Report of Commissioning, confirming the delivery and integration of the Maximo Asset Health module and the Project Ideas Platform application with the Aquafin asset management system which was realised by 31 December 2025. The report was signed on 29 January 2026 by representatives of the contractor Aquafin NV, including the team Maximo (for the Health Application) and the team Mercator (for the Project Ideas Platform).
2	Technical documentation on the Health application	A collection of technical documentation on the MAS8 Health Standalone application (Health application) outlining its features, functionalities, user interface design, technical requirements and descriptions of how to input data or determine the criticality of an installation.
3	Solution design of the Project Ideas Platform	Technical documentation on the the Project Ideas Platform application, outlining its functionalities, data model and architectural design.
4	User manuals for the Project Ideas Platform	A collection of four documents on the use of the Project Ideas Platform (PIP) outlining the purpose of the platform, the definition of terminology, how to fill in and assess project ideas.

For sub-requirement: ***A prototype of a digital platform for publishing event attendance data is in place.***

1	Link to the 'UiTwisselingsplatform'	Link to the 'UiTwisselingsplatform' (exchange platform): https://data-product-management.uitwisselingsplatform.be/ (limited access). Link accessed by the Commission on 10 April 2026.
2	OSLO model 'culture participation'	Publicly available links to the building blocks of the OSLO model 'culture participation', a common, open language underpinning the data platform: i) Cultural Participation Vocabulary (a glossary) https://data.vlaanderen.be/ns/cultuurparticipatie/ and ii) Application Profile (a definition of how information is structured) https://data.vlaanderen.be/doc/applicatieprofiel/cultuurparticipatie/. Links accessed by the Commission on 27 April 2026.
3	Terms of Use of the exchange platform	Document on the Terms of Use of the exchange platform, version from 17 September 2024, describing the purpose of the platform and the rights of the data consumer and data producer.
4	User manual for data producers and data	Documentation offering explanations on the use of the exchange platform: for data product producers on how to share data and create

	consumers	data sets, for data product consumers on how to explore and consume that that is available on the data platform.
5	Management agreement with addendum concluded between the Flemish Community and the contractor publiq vzw	Management agreement ('Beheersovereenkomst') between the Flemish Community and publiq vzw signed by both parties, and addendum signed by both parties on 29 September 2022 requiring the development of the exchange platform and the submission of a final report by 31 March 2024.
6	Final report on the project and related email exchange between the contractor publiq vzw and the Flemish administration	The report "BHO Addendum I report – Subsidy under the DDT programme" produced by the contractor publiq vzw outlines the work carried out on the basic infrastructure and data products for the UiT platform confirming the launch of the platform in December 2023. The report was submitted by publiq vzw to the Flemish administration via email on 29 March 2024 in accordance with the addendum to the management agreement.

For sub-requirement: *Functionalities are available on the Kaleidos platform.*

1	Note to the Flemish government to validate the 2021 Kaleidos platform development plan	The document, issued on 7 May 2021 by the Minister-President of the Flemish government, details the planned activities for further development of the Kaleidos platform. The note outlines a series of proposed enhancements to the platform, focusing on the digitalisation of document workflows, the modernisation of tools for accessing and managing data, and the optimisation of overall system performance.
2	Project closure report	Document 'Project Closure Report Project VV068 Kaleidos – Digitalisation of the decision-making process of the Flemish Government' issued and signed by a representative of the Flemish administration on 17 July 2025 and a third party on 27 March 2026, certifies that the Kaleidos project has been implemented as described in the report. The report was approved by the Kaleidos Steering Committee on 27 March 2025 and details the functionalities that were successfully implemented, also justifying those functionalities that were mentioned in the note to the Flemish government but ultimately not pursued.

3. Analysis:

The justification and substantiating evidence provided by the Belgian authorities cover all constitutive elements of the milestone.

- My Citizen Profile features four functionalities and is available as a mobile app;

The Commission services conducted an on-the-spot check on 26 February 2026 to verify that the platform 'My Citizen Profile' (Mijn Burgerprofiel) features four functionalities and that it is available as a mobile app to citizens. During the assessment, the Belgian authorities logged into My Citizen Profile and demonstrated the process of granting mandates, a payment functionality, a functionality that allows access to official documents via a digital letterbox; and a process for completion of official forms. The Belgian authorities furthermore demonstrated that My Citizen Profile is available to citizens as a mobile app by showing the functionalities for payments and completion of administrative forms. This check was completed successfully, confirming that My Citizen Profile features four functionalities and is available as a mobile app.

In addition, the documentary evidence demonstrates that the online platform 'My Citizen Profile' features the functionalities of payments, letterbox and forms. The functionalities are evidenced by the technical documentation describing their configuration and deployment, which was published online by the Flemish administration (see evidence no. 1, 2 and 3). The Commission services accessed the links provided by the authorities on 9 April 2026 to verify that they host the technical documentation for the different functionalities. This check was completed successfully, confirming that My Citizen Profile features the payments, letterbox and form functionalities.

Three links shared by the authorities demonstrate that My Citizen Profile is available both as a desktop browser version and as a mobile application accessible to citizens, downloadable from the Apple app store and Google Play (see evidence no. 5, 6 and 7 respectively). The Commission services accessed the links provided by the authorities on 10 April 2026 to verify the availability of the app. This check was completed successfully, confirming that My Citizen Profile is available as a mobile app and as a desktop browser version.

- An ICT framework agreement has been concluded;

In 2021, an ICT framework agreement for 2022-2028 ('Framework agreements for ICT exploitation and development services'), consisting of 6 lots awarded to different ICT providers, was concluded between the Flemish administration on the one hand and Atos Belgium NV (lot 1 – service integration services and lot 3 – cloud and data centre services), Cegeka NV (lot 2 – working place services), Proximus NV of public law (lot 4 – network services), Atos NV, Cronos Public Services NV, Entreprise Services Belgium BVBA and Cegeka NV (jointly for lot 5 – application services) and Entreprise Services Belgium BVBA (lot 6 – mainframe services) on the other hand. The base contract and the further specifications of the 6 lots are published on the website of the Flemish government (see evidence no. 7).

This is evidenced by official meeting minutes of the Flemish government granting power to the Director-General of the Flemish government agency 'Facilitair Bedrijf' to sign the award decisions for the different lots (signed by the secretary of the council of ministers on 30 April 2021 – see evidence no. 1) and by six separate award decisions signed by the Administrator-General on 3 May 2021 (evidence no. 2). It is further evidenced by the formal notification letters addressed to the winners of the procurement procedures (see above), which are dated 4 May 2021 (lot 4) and 20 May 2021 (lots 1, 2 ,3, 5, 6) and signed by the same Administrator-General (see evidence no. 3). It is further evidenced by the announcement of awarded tenders in the Bulletin of Public Tenders of the Federal Public Service BOSA on 10 June 2021 (see evidence no. 4).

The pieces of evidence referred to above demonstrate that all procedural steps for the conclusion of the ICT framework agreement were performed, resulting in conclusion of the ICT framework agreement, as per the legal provisions in Belgian procurement law. Art. 88 of the Royal Decree of 9 May 2017 specifies that "the conclusion of the assignment happens by way of notification of the approval of the tender to the candidate" while Art. 2 39° of the Law on public procurement of 1 June 2016 specifies that by 'conclusion' is meant 'the conception of the contractual ties between the contracting authority and the contractor'. As such, the public announcement of awarded tenders for the six lots (evidence no. 4), as well as the formal notification letters addressed to the winners of the procurement procedures (evidence no. 3) demonstrate the conclusion of the ICT framework agreement.

- Tools to support the Flemish administration in evaluating its cybersecurity are available

The Commission services conducted an on-the-spot check on 13 April 2026 to verify that tools to support the Flemish administration in evaluating its cybersecurity are available. During this check, the Flemish authorities demonstrated three tools. Firstly, they showed a cybersecurity maturity self-assessment tool which consists of a questionnaire to be filled out by entities of the Flemish administration. Responses are synthetised on a dashboard summarising the maturity assessment score of the respective government entity. Secondly, the Flemish authorities demonstrated an internal dashboard that synthesises the results of an internal vulnerability scanning. Thirdly, they demonstrated a public host dashboard that is accessible to entities of the Flemish administration and shows risks per website belonging to specific Flemish administration entities, based on scanning of public domains. This check was completed successfully, confirming that tools to support the Flemish administration in evaluating its cybersecurity are available.

Belgium submitted evidence for three tools that are available for staff in entities of the Flemish administration to support the Flemish administration in evaluating its cybersecurity. Firstly, a self-assessment survey to conduct a cybersecurity maturity self-assessment for entities of the Flemish administration is evidenced by publicly accessible links to the survey and accompanying user information (see evidence no. 1) and an example of a maturity and compliance report made with the self-assessment tool (see evidence no. 2). The Commission services accessed the links provided by the authorities on 13 April 2026 to verify the availability of the cybersecurity maturity self-assessment tool and related information. This check was completed successfully, confirming that information and the self-assessment tool are available to support the Flemish administration in evaluating its cybersecurity. Secondly, a dashboard for tracking internal vulnerabilities of administration entities is evidenced by a link to a dashboard (see evidence no 3). Thirdly, a dashboard for the tracking of vulnerabilities within websites of government entities that were identified by an external organisation is evidenced by a link as well (see evidence no. 3). These links are not publicly accessible but were verified by Commission services during a virtual on the spot check on 13 April 2026.

(...) and SIEM environment is in place;

The Commission services conducted an on-the-spot check on 23 April 2026 to verify that a Security Information and Event Management (SIEM) environment is in place. During the check, the Flemish authorities demonstrated that the SIEM environment can be accessed via a dashboard, from which users can access different overviews via tabs to monitor and resolve cybersecurity incidents within the IT system of the Flemish administration. There are multiple tabs under which users can see different threats, information about what caused them as well as information about the responsible case handler (SOC) assigned to the specific incident. The Flemish authorities further demonstrated three use cases, as examples of open tickets that had been created and how the responsible SOC dealt with each of them. This check was completed successfully, confirming that a SIEM environment is in place, as required by the Council Implementing Decision.

The submitted evidence confirms that the procedural steps were carried out for the conclusion of an agreement with the contractor Atos Belgium NV on the operation of a SIEM environment, as evidenced by an award decision and notification letter for the award of lot 1 of the framework agreement 'ICT Contracts Programme 2022' to Atos Belgium NV, signed by representatives of the Flemish administration respectively on 30 April 2021 and on 20 May 2021 (evidence no. 5 and 6). Under Belgian public procurement law these pieces of evidence prove that a binding agreement between the Flemish government and Atos Belgium NV was concluded (see article 88 in evidence no. 7 and article 2 39° of evidence no. 8). The specifications of the concluded contract demonstrate that Atos is required to operate a central SIEM platform, to monitor security events across the ICT ecosystem of the Flemish administration and to provide Security Operations Centre (SOC) services to respond to incidents detected via the SIEM environment (evidence no. 4, p.53).

- Support services for a hybrid digital workplace are provided;

The evidence submitted confirms that two support services were provided to enable Flemish government users to work in a hybrid digital workplace and thus to partially work from within government buildings and partially from another location.

Firstly, a platform called 'DigiPost' was set up for entities of the Flemish government to digitally handle incoming analogue mail (see link evidence no. 1). This is evidenced by the offer for the work request on the DigiPost solution and corresponding delivery reports that confirm the completion of the DigiPost project and were signed by representatives of the Flemish administration and the DigiPost project team on 3 October 2023 and 8 April 2024 (evidence no. 2 and 3). The DigiPost service provides a support service for a hybrid digital workplace as it enables more efficient mail delivery for remote work by digitising incoming physical mail in a central scanning room and subsequently digitally forwarding mail items to recipients in entities of the Flemish government (evidence no. 2, 4 and 5). The Commission services accessed the links provided by the authorities on 10 April 2026 to verify the accessibility of the platform and the availability of the technical information on the usage of the platform. This check was completed successfully, confirming that the DigiPost service is available and features the functionality of digitally forwarding analogue mail to support a hybrid digital workplace.

The Commission services conducted an on-the-spot check on 1 April 2026 to verify that the online platform DigiPost is provided as a support service for a hybrid digital workplace. During the check, the Flemish authorities demonstrated the production environment of the platform through which Flemish civil servants can see which post was scanned and directed to them. Tabs on the platform enable access to functionalities including accepting or forwarding messages on scanned mail, requesting a rescan or the original piece of mail. This check was completed successfully, confirming that the DigiPost platform for digitally handling incoming physical mail is in place and provides a support service for a hybrid digital workplace.

Secondly, the Alfa Active Directory (AD) infrastructure was modernised to enable the continuity of the AD service, which supports the use of a hybrid digital workplace in the Flemish government (page 7 of evidence no. 6). The modernisation includes an upgrade to Windows Server 2022 from the previous server technology which ended its lifecycle in 2023 (evidence no. 6 and 7). The modernisation thereby ensures that the AD solution remains safe to use for Flemish government entities, that the latest security and functional patches can continue to be installed, and that the AD service infrastructure can evolve further to work with dependent applications (evidence no. 6). The submitted offers for the work requests on the modernisation and corresponding PVs confirm the completion of the implementation of the Alfa AD infrastructure modernisation and were signed by a representative of the Flemish government between 31 December 2024 and 25 September 2025 (evidence no. 7 and 8). The pieces of evidence referred to above confirm that the procedural steps were carried out to formally approve the delivery of the services. In accordance with Belgian public procurement law, the PV establishing the acceptance of works is drawn up and signed solely by the contracting authority and does not require the contractor's signature, given it establishes the amount due and enables payment to the contractor, who is then invited to submit an invoice on that basis (Article 92 and Article 95 of the Royal Decree of 14 January 2013 establishing the general rules for the execution of public procurement contracts, evidence no. 9).

- Migration of two data centers to cloud infrastructure;

In 2021, the first datacentre NMC4 was migrated by contractor HB+ as confirmed by two PVs signed by a representative of the Flemish administration on 27 August 2021 and 25 October 2021 (evidence no. 2 and 4). For evidence no. 2, the corresponding PV was sent via an email between the contractor HB+ and the Flemish administration, which represents formal approval of the PV by the Flemish administration in the internal application. The migration was completed in two parts through i) the dismantling and cleaning up of the NMC4 network nodes (evidence no. 1 and 2) and ii) the lifting and shifting of NMC4 servers (evidence no. 3 and 4). The submitted evidence confirms the migration of the data servers to cloud infrastructure, namely to the Virtual Private Cloud (VPC), operated by the provider HB+ (evidence no. 1).

The migration of a second data centre in 2022 by contractor P3 Atos is confirmed by two PVs signed by a representative of the Flemish administration on 17 December 2023 and 8 May 2025 (evidence no. 6 and 8). The migration was completed by phasing out (evidence no. 5 and 6) and by migrating file server capacity to the Atos environment (evidence no. 7 and 8). The evidence submitted by the Flemish authorities demonstrates that a cloud infrastructure is used to host the migrated data centre (evidence no. 9). The cloud infrastructure consists of a private cloud part provided by Atos Management Data Centre (Atos MDC) as evidenced by PVs for the fulfilment of the framework contract with Atos signed by representatives of the Flemish administration between 28 July 2021 and 15 December 2023 (evidence no. 9 and 10). The second part of the cloud infrastructure consists of a public cloud provided by Amazon Web Services (AWS) and Microsoft Azure as demonstrated by service contracts signed by the respective providers on 25 April 2022 (evidence no. 11).

The PVs referred to above confirm that the procedural steps were carried out to formally approve the delivery of the services. In accordance with Belgian public procurement law, the PV establishing the acceptance of works is drawn up and signed solely by the contracting authority and does not require the contractor's signature, given it establishes the amount due and enables payment to the contractor, who is then invited to submit an invoice on that basis (Article 92 and Article 95 of the Royal Decree of 14 January 2013 establishing the general rules for the execution of public procurement contracts, evidence no. 12).

- Support services provided for digitalisation of local authorities;

One support service consists of cybersecurity tools and services that are provided to local authorities through the framework agreement for ICT Operations and Development Services Lot 4 – network services (evidence no. 1). This framework agreement enables local authorities to purchase cybersecurity tools from the contractor (evidence no. 1). It was concluded with the contractor Proximus NV as evidenced by the notification letter (evidence no. 3) and the award decision on 3 May 2021, signed by the General Administrator of the Flemish government agency 'Facilitair Bedrijf' (evidence no. 2). The framework agreement offers a support service for the digitalisation of local authorities as it enables them to order cybersecurity services and tools to manage cybersecurity risks, including next-generation firewalls, advanced threat protection, and centralised security monitoring through DNS security (evidence no. 1). The evidence further confirms that this support service was provided to local authorities as 'IGEAN Environment and Security entity' requested the cybersecurity tool SecureDNS through the framework contract, as evidenced by the offer from the contractor to the local entity (evidence no. 4). The tool was subsequently delivered by Proximus NV on 19 September 2024 as evidenced by the reception report signed on 18 February 2025 by a representative of 'IGEAN Environment and Security entity' (evidence no. 5).

The second support service consists of the digitalisation of documents, provided to local authorities through lots 2 and 3 of the framework agreement for digitalising (administrative) documents (evidence no. 6 to 9). This framework agreement enables local authorities to request the digitalisation of documents from a wide variety of case types, including grant files, social files, populations registers or local election files, which confirms that the agreement offers a support service for digitalising local authorities (evidence no. 6 to 9). The framework agreement was concluded with the contractors Youston NV and Groenendijk Microfilm- en scanservice BV as evidenced by the award decisions and notification letters (evidence no. 10 to 13). The purchase order from 25 February 2026 confirms that the municipality of Alken requested the digitalisation of historical minutes books (evidence no. 14). This was subsequently delivered by Youston NV as evidenced by the invoice for the digitalisation of historical minutes books, demonstrating that the support service was provided to the local authority (evidence no. 15).

The third support service consists of a digital appointment tool and customer support tool, provided to local authorities through the framework agreement for digital system for working by appointment and customer support (evidence no. 18 and 19). This framework agreement enables local authorities to request the tool for digital appointment and customer support tool. The framework agreement was concluded with the contractor Syrinx BV as evidenced by the award decision and notification letter (evidence no. 16 and 17). The purchase order from 31 January 2025 confirms that the municipality of Oostkamp requested the digitalisation of visitors' registration (evidence no. 20). This was subsequently delivered by Syrinx NV as evidenced by the performance certificate and invoices, demonstrating that the support service was provided to the local authority (evidence no. 21 and 22).

- Governance and technical building blocks are available for a Flanders Smart Data Space;

A 'Flanders Smart Data Space' ('Vlaamse Smart Data Space', *hereinafter referred to as 'VSDS'*) is a data ecosystem for public authorities, local administrations, research institutes and private actors in Flanders to exchange data (evidence no. 1). A governance framework for the VSDS a is publicly available as demonstrated by a report and publicly accessible information on the governance framework (evidence no. 1 and 2). The governance framework of the data space defines standards and building blocks for data sharing, including the roles of participants for publishing and consuming data (evidence no. 1). The Commission services accessed the link provided by the authorities on 28 April 2026 to verify the public availability of information on the governance for the data space. This check was completed successfully, confirming that the governance for a VSDS is available. The submitted evidence further provides for two technical building blocks for the Flanders Smart Data Space: i) a Linked Data Event Stream (LDES) server for data providers to publish and convert data into a standardised format, and ii) a Linked Data Interaction (LDI) Orchestrator for data users to consume and process published data (evidence no. 3-5). The two building blocks are publicly available as open-source code for download (evidence no. 5). The Commission services accessed the links provided by the authorities on 28 April 2026 to verify the availability of the LDES server, LDI Orchestrator, and technical documentation for the data space. This check was completed successfully, confirming that the technical building blocks for a VSDS are available.

The Commission services conducted an on-the-spot check on 19 March 2026 to verify the alignment of the submitted documentary evidence with the state of the technical building blocks for a VSDS. During the check, the Flemish authorities demonstrated a use case within the VSDS, the 'Traffic Measurement Data Space' that focuses on mobility-related data exchange and uses the building blocks developed under the VSDS. The authorities demonstrated how the LDES technology enables data to flow through the data space. Data is inputted into the LDES server, converted and transformed according to the OSLO standard (Open Standards for Linking Organisations), and subsequently published for consumption using the LDES client. This check was completed successfully, confirming that the technical building blocks for the VSDS are available.

The implementation and delivery of the VSDS project, including its governance architecture and reusable building blocks, is further evidenced by the request for a tender, offer by contractor Cegeka and reasoned decision on the award of the contract to Cegeka from 23 March 2022 providing the legal basis to develop a VSDS (evidence no. 6-8). The corresponding PVs sent via email on 24 January 2023 between the contractor Cegeka and the Flemish administration confirms approval by the Flemish administration that the work for the development of a functional versionof the VSDS, including its governance and building blocks, was carried out on 16 June 2022 (evidence no. 9). The provided evidence confirms that the procedural steps were carried out to formally approve the delivery of the services. In accordance with Belgian public procurement law, the PV establishing the acceptance of works is drawn up and signed solely by the contracting authority and does not require the contractor's signature, given it establishes the amount due and enables payment to the contractor, who is then invited to submit an invoice on that basis (Article 92 and Article 95 in evidence no. 10). **- A digital tool for the asset management of Aquafin is in place;**

A report of commissioning confirms the delivery and integration of the digital tool with the asset management system of Aquafin and was signed by representatives of the contractor Aquafin NV on 29 January 2026 (evidence no. 1). The digital tool consists of a Health Application module, delivered by Maximo, and the Project Ideas Platform application by Mercator, which were accepted and approved for use on 29 January 2026 (evidence no. 1). The Health Application module maps the health and risks of installations managed by Aquafin (evidence no. 2). The Project Ideas Platform supports staff in submitting, structuring and evaluating project ideas for the asset management of Aquafin, for example proposals for new infrastructure, replacement or relocation of assets (evidence no. 3 and 4).

The Commission services conducted an on-the-spot check on 18 March 2026 to verify the state of the digital tool for the asset management of Aquafin. During the check, the Flemish authorities demonstrated that the Aquafin Health Application is in place and showed how centralised health-related asset data can be managed and analysed. The application offers different views and filters for collecting and tracking data on locations and assets managed by Aquafin. The application also synchronises with the Project Ideas Platform to offer information on the status of a project and details on how a project is linked to specific assets and location. They further demonstrated that the 'Projectideeënplatform' (Project Ideas Platform) is in place, by logging into the platform, which centralises the submission, evaluation and follow-up of project ideas related to assets under management of Aquafin. They demonstrated how information about assets can be shared for project ideas and how a project idea can be approved via the platform. The check was completed successfully, confirming that the digital tool for the asset management of Aquafin is in place, as required by the Council Implementing Decision.

- A prototype of a digital platform for publishing event attendance data is in place;

The submitted evidence confirms that the 'UiTwisselingsplatform' (exchange platform) is in place and that it enables the publishing of cultural event attendance data (evidence no. 1-3). The exchange platform enables organisations in Flanders to share data on cultural events on the platform, which can be accessed by data consumers (evidence no. 3 and 4). Users of the platform can input data, for example on the number of visitors of their cultural event, through a set of applications and underlying cloud infrastructure that are part of the platform (evidence no. 3). The Commission services accessed the links provided by the authorities on 10 April 2026 to verify the accessibility of the digital platform for authenticated users and availability of the building blocks underpinning the exchange platform. This check was completed successfully, confirming that the digital platform is in place and technical documentationassociated information is available. The addendum to a management agreement, signed by representatives of the contractor public vzw and the Flemish administration on 29 September 2022, requires the development of the exchange platform (evidence no. 5). A final report, produced by the contractor publiq vzw and submitted to representatives of the Flemish administration via email on 29 March 2024, confirms the completed work on the infrastructure and launch of the platform in December 2023 (evidence no. 6).

The Commission services conducted an on-the-spot check on 25 March 2026 to verify the alignment of the submitted documentary evidence with the state of the prototype of the digital platform. During the check, the Flemish authorities showed the dashboard of the digital platform from which users can access a data catalogue and overviews on the published cultural event data, including on the type of events and number of visitors. The dashboard further allows data producers with additional rights to create and publish data products under their ownership. This check was completed successfully, confirming that a prototype of a digital platform for publishing event attendance data is in place.

- Functionalities are available on the Kaleidos platform.

The submitted evidence confirms that there are new functionalities available on the Kaleidos platform (evidence no. 1 and 2). A note to the Flemish government from 7 May 2021 approves continued development of the Kaleidos platform for 2021 and includes a list of new functionalities that were planned to be developed (page 2 of evidence no. 1). The submitted project closure report, signed by a representative of the Flemish administration on 17 July 2025 and a third party on 27 March 2026, subsequently confirms that the functionalities proposed in the note were successfully implemented (evidence no. 2).

The Commission services conducted an on-the-spot check on 25 March 2026 to verify the alignment of the submitted documentary evidence with the state of the functionalities on the Kaleidos platform which can be accessed by authenticated users of the Flemish administration. During the check, the Flemish authorities showed three new functionalities on the platform. Firstly, Kaleidos allows to digitally handle the different steps of the process for publishing relevant legislation in the Belgian State Gazette. A centralised dashboard enables users to request translations, proof copies or the final publication of a document Secondly, the signing process of government documents can be managed via the platform. Users can initiate, monitor and follow-up on signature requests through dedicated tabs on the dashboard. Thirdly, Kaleidos enables the digital submission of government documents to the case management system of the Flemish Parliament. From the dashboard, users can open a list of potential documents, compiled by the platform, select and approve them for submission. Subsequently, users automatically see the case number that was assigned by the Parliament system. This check was completed successfully, confirming that functionalities are available on the Kaleidos platform.

Furthermore, this is in line with the description of the measure, which states that **the measure consists in the delivery of digitalisation projects.**

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Target: 73 – 3 Digital Platforms

Related Measure: I-2.11 – Digitalisation of citizen-business processes

Quantitative Indicator: Digital platforms

Baseline: 0

Target: 3

Time: Q4 2025

1. Context:

The objective of investment I-2.11 "Digitalisation of citizen-business processes" is to contribute to the digitalization of citizen-business processes of the Brussels Capital Region and administrative simplification. The measure consists of the entry into operation of a CRM platform and online platforms to request urban planning permits, urban planning information, and environmental permits.

Target 73 is the second and last target of the measure, following the completion of milestone 72 (related to the creation of a new platform (CRM) facilitating the interaction between the administration and citizens/enterprises and between administrations). The completion of target 73 will be measured by the accessibility and usability of three digital platforms - one for urban planning permits ('MyPermit Urban'), one for urban planning information ('AUSA-RUSI'), and one for environmental permits ('MyPermit Environnement') - in the Brussels-Capital Region.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target was satisfactorily fulfilled.
2	Report of the meeting between the Brussels-Capital Region and European Commission ('Virtual On the Spot Check') of 6 March 2026	Evidence gathered by the European Commission during a Virtual On the Spot Check (VOSC) of the accessibility and usability of the three digital platforms under T73.
3	Technical report for MyPermit Environnement https://mypermit.environnement.brussels/home	Document containing the technical specifications for environmental permits as defined by the competent administration (Brussels Environment), dated from 27 November 2025.
4	Technical report for AUSA-RUSI and its two annexes https://irisbox.irisnet.be/irisbox/urban-information/landing	Document containing the technical specifications for urban planning information as defined by the competent administration (Urban). Document signed by the *Directrice générale adjointe* of Urban.brussels. Annex of the technical report for the AUSA-RUSI project (planning information) describing the scope of the project, functionalities developed and not developed, and the phasing of developments.

		Annex of the technical report for the AUSA-RUSI project (archiving) containing specific technical information.
5	Technical report for MyPermit Urban project and its annex https://mypermit.urban.brussels/home	Document containing the technical specifications for urban planning permits as defined by the competent administration (Urban). Document signed by the *Directrice générale adjointe* of Urban.brussels. Annex of the technical report containing all release notes for the MyPermit Urban project.

3. Analysis:

The justification and substantiating evidence provided by the Belgian authorities cover all constitutive elements of the milestone.

Three digital platforms are accessible and usable for urban planning permits, urban planning information and environmental permits in the Brussels-Capital Region.

On 6 March 2026 the Commission services conducted a virtual on-the-spot check ('VOSC') with the Belgian authorities to verify the existence, accessibility, and usability of the required three digital platforms.

This check was completed successfully, confirming that the three digital platforms are both accessible and usable (evidence 2), meeting the requirements of target 73 under the Council Implementing Decision.

A digital platform for urban planning permits is accessible and usable:

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The digital platform for urban planning permits is MyPermit Urban. It allows citizens and companies to request urban permits in the Brussels-Capital Region. During the VOSC, Belgium first showed that the platform is accessible via direct weblink or through a Google search. Belgium showed how users can request an urban planning permit through the platform once their identity has been verified via ITSME: once verified, users can then select the type of permit they wish to request. Following this, users will then access different sections containing questions related to the permit request covering information required by law. Examples of this required information included geo-localising the land parcel and whether the request is made by a company, an individual, or an administration. Belgium also showed the help and support areas of the platform and provided a view of the platform back office whereby the administration can manage different requests.

On the basis of the above this VOSC was completed successfully, confirming the digital platform is online, accessible and usable. Furthermore, information displayed during the check is verified within evidence 5 which outlines the history of deliverables between the launch of the platform in November 2020 and the current version released in December 2025.

A digital platform for urban planning information is accessible and usable:

The digital platform for urban planning information is AUSA-RUSI. It enables citizens and companies to request urban planning information from municipalities for parcels or apartments in the Brussels-Capital Region. During the VOSC Belgium first showed that the platform is publicly accessible via the website IRISbox. Belgium showed how the first step for users consists in verifying their identity via ITSME. Belgium then went on to show the process of how users can request an urban planning information once identified: prior to submitting a request they will be invited to fill in a questionnaire with all required information for requesting urban information on a parcel or apartment, such as proof of ownership and photographs of housing units. Belgium also briefly provided a view of the platform back office whereby the administration can manage the requests.

On the basis of the above this VOSC was completed successfully, confirming the digital platform is online, accessible and usable. Information displayed during the check is verified within evidence 4 which outlines the functions of AUSA-RUSI since its initial launch in 2024 and the history of the project's developments and deliverables.

A digital platform for environmental permits is accessible and usable:

The digital platform for environmental permits is MyPermit Environnement. It allows citizens and companies to request environmental permits in the Brussels-Capital Region. Belgium presented how the platform is publicly accessible via direct weblink or a Google search. It was then shown how once users are on the platform they can select the action they want to complete (such as requesting an environmental permit by choosing amongst different types of permits or to renew an existing one). Once this selection is made, Belgium showed how the users will be asked to verify their identity through ITSME. Belgium then displayed how, following identity verification, users are brought through different questionnaire sections for the specific selected request, including geo-localising the parcel and providing details on the individual or company requesting the permit. It was shown how all sections must be completed before a user can submit the permit request.

On the basis of the above this VOSC was completed successfully, confirming the digital platform is online, accessible and usable. The information displayed during the check is verified within evidence 3, which outlines the functions of MyPermit Environnement since its launch in 2022 and the history of the project's developments and deliverables.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Target: 100 - Equipping crossroads with smart traffic lights

Related Measure: I-3B – 'Enhancing public transport in Wallonia'

Quantitative Indicator: Number of crossroads with smart traffic lights

Baseline: 0

Target: 260

Time: Q2 2025

1. Context:

Investment I-3.08: 'Smart traffic lights' of the Walloon Region aims to improve public transport in Wallonia. It consists in installing smart traffic lights to prioritise the circulation of public transport in Wallonia.

Target 100 consists in the equipment of 260 crossroads with smart traffic lights.

Target 100 is the second target of the investment. It follows the completion of target 99, related to the award of contracts for the smart traffic lights installation. It will be followed by target 101, related to the equipment of 400 crossroads with smart traffic lights.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of the target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Avis d'attribution publié 2023-OJS238-749374-fr-ts	Notice of the award of the framework contract related to the installation of smart traffic lights
3	Cahier de charges - clauses administratives MI-O8.03.03-21-0951	Tender specifications - administrative clauses related to the installation of smart traffic lights
4	List of the crossroads equipped with smart traffic lights	List of crossroads equipped with smart traffic lights, including a unique identifier, the name, and the geographic coordinates of the crossroads.
5	60 procès-verbaux (PVs)	Procès-verbaux stating the completion of the works at the crossroad, for the 60 units sampled. The procès-verbaux were issued and signed by the contracting authority Service Public de Wallonie (SPW) – Infrastructures

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

Smart road signals – WAL (I-3.08) - Equipping 260 crossroads with smart traffic lights.

On 8 December 2023 the Government of Wallonia awarded the contract for the installation of smart traffic lights to three companies (the award notice was published in the European Union's Official

Journal S: 238/2023 on 11 December 2023 and is also available on: https://ted.europa.eu/udl?uri=TED:NOTICE:749374-2023:TEXT:FR:HTML&src=0 (evidence no. 2)

The award followed the launch of a public tender. In the respective tender specifications, it is stated that the contract includes the equipment of crossroads with smart traffic lights in the entire Walloon Region (section 1.1.4.4 of the tender specifications – administrative clauses; evidence no. 3).

The Belgian authorities provided a list (evidence no. 4) of 260 crossroads that have been equipped with smart traffic lights. The list includes for each crossroad a unique identifier.

Following the selection of a random sample of 60 units, the Belgian authorities submitted 60 PVs (evidence no. 5). In accordance with Belgian public procurement law, the PV establishing the acceptance of works is drawn up and signed solely by the contracting authority and does not require the contractor's signature, given it establishes the amount due and enables payment to the contractor, who is then invited to submit an invoice on that basis (see Article 92 and Article 95 of the Royal Decree of 14 January 2013 establishing the general rules for the execution of public procurement contracts). The PVs specify that works have been completed for individual crossroads in line with the conditions of public tender MI-O8.03.03-21-0951 mentioned above. The evidence provided therefore demonstrates that all 60 sampled crossroads located in Wallonia were equipped with smart traffic lights. The target requirements can therefore be considered met.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Milestone: 106 - Award of contracts for the works of the bridges over Canal Albert / extension of the platform at Trilogiport

Related Measure: I-3.11 'Canal Albert and Trilogiport'

Qualitative Indicator: Written notification of contract awards

Time: Q1 2025

1. Context: 219

Investment I-3.11: 'Canal Albert and Trilogiport' of the Walloon Region aims to increase the capacity of freight circulation in Wallonia. It consists in extending the multimodal platform of Trilogiport in Liège, increasing the height of bridges and installing complementary signalling in Albert-Canal.

Milestone 106 consists in the award of all contracts for the works of the new multimodal platform of Trilogiport in Liège and the three bridges above the Albert-Canal (Lanaye, Lixhe, and Hermalle-sous-Argenteau bridges).

Milestone 106 is the first milestone of the investment. It will be followed by target 107, related to the delivery of the contracted works.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of the target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Notification d'attribution de marché	Notification of the award of contract by the Port Autonome de Liège for the works of the platform of Trilogiport, dated from 11 January 2022.
3	Notification d'attribution de marché	Notification of the award of contract by SPW Mobilité et Infrastructures for the works of the bridge above the Albert-Canal in Lanaye, dated from 13 October 2025.
4	Notification d'attribution de marché	Notification of the award of contract by SPW Mobilité et Infrastructures for the works of the bridge above the Albert-Canal in Lixhe, dated from 24 December 2025.
5	Notification d'attribution de marché	Notification of the award of contract by SPW Mobilité et Infrastructures for the works of the bridge above the Albert-Canal in Hermalle-sous-Argenteau, dated from 30 September 2025.
6	Cahier spécial des charges n° PAL-21-2332	Tender specifications – Administrative clauses related to the works of the platform of Trilogiport, signed on 28 October 2021

3. Analysis:

The justification and substantiating evidence provided by the Belgian authorities cover all constitutive elements of the milestone.

Award of all contracts for the works for the extension of the multimodal platform of Trilogiport in Liège

On 11 January 2022, the Port Autonome de Liège sent a written notification of the contract award for the works of the new multimodal platform of Trilogiport in Liège to the company BAM Contractors srl (evidence no 2).

On page 7 of the respective tender specifications (evidence no 6), it is stated that the contract covers the extension of the container terminal platform of Trilogiport in Liège. Additionally, in the footnote of pages 110 to 144 of the tender specifications (evidence no 6), it is stated that the platform of Trilogiport is multimodal.

… and the 3 bridges above the Albert-Canal (Lanaye, Lixhe, and Hermalle-sous-Argenteau bridges).

The Service Public Wallonie (SPW) Mobilité et Infrastructures sent written notifications of contract awards to the successful candidates for the works of the three bridges above the Albert-Canal.

For the works on the bridge in Lanaye establishing additional river signalling and an improved access for soft mobility, the SPW Mobilité et Infrastructures sent a written notification of the contract award on 13 October 2025 to the company SA NELLES FRERES (evidence no 3).

For the works on increasing the height of the bridge and adjustment for soft mobility in Lixhe, the SPW Mobilité et Infrastructures sent a written notification of the contract award on 24 December 2025 to the company SM NELLES - SCOCGETRA (evidence no 4).

For the works on increasing the height of the bridge and improvement of the accessibility for soft mobility in Hermalle-sous-Argenteau, the SPW Mobilité et Infrastructures sent a written notification of the contract award on 30 September 2025 to the company SM ARTES TWT – ARTES ROEGIERS (evidence no 5).

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Target: 108 - Setting up of mobility data use cases

Related Measure: I-3D - Storage, analysis and visualization of mobility data on a digital platform

Quantitative Indicator: Mobility use cases

Baseline: 0

Target: 15

Time: Q1 2025

1. Context:

The objective of the investment I-3D: ‘Storage, analysis and visualization of mobility data on a digital platform’ and sub-measure ‘Mobility use cases’ is to increase the use of digital tools in mobility. This investment was preceded by investment I-2.10 and Target 70 on the award of the public contract for a “Regional data exchange platform".

Target 108 concerns in particular making accessible 15 mobility data use cases on a digital platform allowing the storage, analysis and visualisation of mobility data.

Target 108 is the only target of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target was satisfactorily fulfilled.
2	Call for resources, signed by Brussels Mobility on 11 and 03 February 2021	Document signed by Brussels Mobility and Brussels-Capital-Region on a dedicated call for resources to integrate and implement the use cases in the regional Big Data platform, serving as evidence of the contract’s initial execution date.
3	Partnership Paradigm – BM, signed by both parties on 11 August 2025	Partnership agreement between Brussels Mobility and paradigm.brussels which describes the digital platform on which Brussels Mobility stores mobility data for the development of use cases. It includes a list of 16 mobility data use cases which were developed on the platform. The document is signed by the Service Head Data & Integration of paradigm.brussels and the Head of Planning at Brussels Mobility
4	Description mobility data use cases, signed by both parties on 25 March 2026	Document signed by Director-General of Brussels Mobility and the Managing Director of paradigm.brussels describing the mobility data use cases that Brussels Mobility has set up, including screenshots of dashboards and other interfaces.

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

Setting up of 15 mobility data use cases on a digital platform [...]

On 12 August 2021, Brussels Capital Region launched a call to set up the Brussels Data Hub, a digital platform which would host the mobility data use cases (evidence no. 2). Brussels Capital Region provided the partnership agreement (evidence no. 3) signed by the contracting authority (Brussels Mobility) and the contractor (paradigm.brussels) which describes the digital platform (Brussels Data

Hub) and lists 15 mobility data use cases to be set up. Furthermore, the Commission services conducted virtual on-the-spot checks on 08 April 2026 and 15 April 2026 to verify the signed report outlining the set-up of the 15 use cases on the platform, which included screenshots of the use cases (evidence no. 4). Brussels Mobility presented on screen the 15 use cases through the DBeaver interface management system, and the Commission was able to cross-check the content and screenshots in the report and thereby verify that the 15 use cases from the report were set up on the platform. Brussels Mobility also presented on screen the functioning of two use cases in more detail (UC12: Free-Floating providers; and UC13: Villo!). For UC12, the Commission services verified the quality reporting dashboard showing the number of routes per day, fleet size, and ratios by communes or region. For UC13, the Commission services confirmed that multiple analyses were enabled and observed on screen by for instance the creation of a specific view via an SQL request for which the code was explained in detail.

These checks were completed successfully, confirming that 15 mobility data use cases were set up on a digital platform, in accordance with the target description.

[...] a digital platform allowing the storage, analysis and visualization of mobility data.

The Commission services conducted a virtual on-the-spot check on 08 April 2026 to verify that the digital platform allowed the storage, analysis and visualisation of mobility data. As shown in the report provided (evidence no. 4), the software DBeaver was used as the primary database management interface, with a connection to the cloud-based platform Snowflake for data processing purposes, and to Azure BLOB for storage, due to the quantity of data generated and to be stored.

The Commission services confirmed during the different checks that all the use cases are stored and accessed through the database interface management system, in accordance with the credentials of the relevant data analyst or requesting department. This was also verified for UC12 (free-floating providers) and UC13 (Villo!), where the mobility data was stored on DBeaver, thereby confirming that the digital platform allows the storage of mobility data.

To substantiate that the digital platform allows analysis and visualisation of mobility data, the Commission services reviewed during the virtual on-the-spot check the implementation of two use cases presented in detail by Brussels Mobility: UC12 (free-floating providers) and UC13 (Villo!).

For UC12, an example analysis was demonstrated to count status points inside and outside a drop zone, by provider and municipality, using a star schema (fact and dimension tables) and an extracted view; the resulting outputs were visualised in Power BI with filters by vehicle type and commune.

For UC13, Brussels Mobility presented for the analysis the same star schema structure with the different blocks present in the SQL code, enabling the analytical request on-demand to be proceeded from the linked data sources (essentially CSV and Excel files in this case). This led to the demonstration on the Power BI dashboard modules (“Intermodally”, “Proximity”, “Empty/Full stations”, “Altitude / e-subscription”, and the “Map of the Top 5 Departures/Arrivals per Stations”), which can be filtered via numbered points on the map and allowing the visualisation of data.

The virtual on-the-spot check was completed successfully, confirming that the digital platform allowed for the storage, analysis and visualisation of mobility data, and that the requirements of the target description have been met.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Target: 115 – Green buses delivered in Flanders, Brussels and Wallonia

Related Measure: C33.I-3G Greening the bus fleet

Quantitative Indicator: Vehicles and charging infrastructures

Baseline: 0

Target: 358

Time: Q1 2026

1. Context:

The objective of Investment I-3G: 'Greening the bus fleet' consists of three sub-measures all related to the greening of the bus fleet across the three Belgian regions through the delivery of 257 new and retrofitted plug-in e-hybrid buses, 54 electric buses, and 273 charging stations in Flanders, 33 articulated electric buses in Brussels-Capital Region, 14 articulated electric buses in Wallonia.

Target 115 is the first step of the implementation of the investment, and it will be followed by T115b related to the green buses in Wallonia and T242 under the investment I7.21 related to greening the bus fleet in Brussels-Capital-Region. The implementation of this investment is scheduled for completion by 30 June 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target was satisfactorily fulfilled.
2	List of plug-in e-hybrid buses delivered, plug-in buses retrofitted and electric buses delivered in Flanders Region, compiled on 22/04/2026	List detailing the retrofitting of 80 plug-in hybrid buses as well as the delivery of 84 plug-in e-hybrid buses and 60 electric buses in the Flanders Region, including the chassis number and the bus type. This list was used for the selection of the sample for Flanders.
3	A sample of 60 procès verbal (PVs) of the hybrid and electric buses in FLA, dated between 26 August 2020 and 13 December 2023	In the context of the sampling exercise, these are the supporting documents (certificate of acceptance) for the list of 60 sampled units. The certificates were issued and signed by the contracting authority, De Lijn.
4	Three order letters for FLA hybrid buses dated on 31 August 2021	The order letters clearly indicate, for each e-hybrid and hybrid bus, whether it is subject to a retrofitting (223B) or whether it constitutes the delivery of a unit (223C2B and 223C3).
5	Contractual revision letter for the electric buses in Flanders dated on 20 December 2023	This contractual document formalises the price revision to the order of the electric buses in Flanders Region
6	Addendum to the order letter 223C dated on 27 July 2021	This addendum includes the order letter for the lot 223C2B and formalises the agreed scope and conditions for delivery. It also defines the retrofitting measures to be implemented on the relevant vehicles.
7	Tender documents for the charging infrastructure in FLA and offer closure letters, dated 26 November 2021	Tender documents and specifications showing that the charging infrastructure should be delivered, placed in service and maintained, as well as the two offer closure letters with respective contractors. The publication in the Official Journal is available at the following link: [602848-2020 - Competition - TED]

8	PVs for the Flanders Charging infrastructures dated between 7 October 2022 and 6 March 2025	18 Certificates of acceptance issued and signed by the contracting authority, following the delivery of the 273 charging infrastructures in Flanders Region.
9	PVs for the delivery of articulated electric buses in BCR, dated between 16 January 2025 and 29 July 2025	Certificates of acceptance issued and signed by the contracting authority, MIVB STIB, following the delivery of 33 articulated electric buses in the Brussels Capital Region.
10	Order letter for BCR electric buses dated 12 May 2023	Order letter for electric buses in the Brussels Capital Region indicating that the buses are articulated electric
11	PVs for the delivery of articulated electric buses in WAL, dated between 30 May 2025 and 27 October 2025.	Certificates of acceptance issued and signed by the contracting authority, Le TEC, and the contractor, Daimler buses, following the delivery of 14 articulated electric buses in the Wallonia region.
12	Customs application E705 for the import of the buses linked to the chassis number dated between 16 May 2025 and 16 September 2025, validated by the Federal Public Service for Finance	Fourteen E705 customs application validated by the Federal Public Service for Finance relating to electric buses in the Walloon Region, confirming that all imported vehicles corresponding to the chassis numbers set out in the PVs provided are electric.

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

Flanders-Region: (i) 84 plug-in e-hybrid buses are delivered (ii) 80 plug-in hybrid buses are retrofitted (iii) 54 electric buses are delivered

Furthermore, in line with the description of the measure for Flanders-Region, **this investment consists in the delivery of hybrid and electric buses and of the retrofitting of hybrid buses.**

The Flemish Region provided a compiled a masterlist (evidence no. 2) covering the delivery of e-hybrid buses, the retrofitting of plug-in hybrid buses and the delivery of electric buses. This list enumerates, for each unit, the chassis number and the type of bus delivered or retrofitted. Following the selection of a random sample of 60 units (25 plug-in e-hybrid buses delivered, 19 plug-in hybrid buses retrofitted, 16 electric buses delivered), the Flemish Region submitted 60 corresponding PVs (evidence no. 3) attesting to the delivery or retrofit of the buses, each issued and signed by the contracting authority De Lijn.

In accordance with Belgian public procurement law, the PV establishing the acceptance of works is drawn up and signed solely by the contracting authority, without requiring the contractor's signature (see Article 92 and Article 95 of the Royal Decree of 14 January 2013), given that it establishes the amount due and enables the contractor to submit an invoice on that basis and receive payment.

The Commission services checked all 60 PVs from the previously drawn sample (evidence no. 3) on 29 April 2026 and confirmed the delivery of the plug-in e-hybrid buses and electric buses, as well as the retrofitting of the plug-in hybrid buses in Flanders, as required by the target. The PVs contain a clear indication that the (retrofitted) buses were delivered, including date of delivery.

For the electric buses, the 16 corresponding PVs clearly confirm their electric nature by either explicitly stating the presence of an electric engine and the absence of a fuel engine, or by specifying the model of the bus's motor which explicitly states that it is a vehicle equipped with an electric battery. This is further validated by a contractual revision (evidence no. 5) signed by the contracting authority, which outlines the total number of electric buses ordered and includes their respective reference numbers, matching those detailed in the PVs.

For the hybrid buses, the 44 corresponding PVs each reference one of the 3 order letters (evidence no. 4) signed by the contracting authority, which distinguish newly delivered plug-in e-hybrid buses and retrofitted plug-in hybrids buses. Two of the letters concern orders of plug-in e-hybrid buses: one indicates the purchase of plug-in e-hybrid buses, and another indicates an adjustment to the initial contract for standard buses (evidence no. 6) to amend the scope of the order, ensuring the buses meet plug-in e-hybrid specifications. For retrofitted buses, the order letter provides detailed technical modifications needed, including the installation of a 65kWh battery pack and software upgrades for zero-emission range and Depth of Discharge (DoD). Together, these documents confirm that the delivered buses are either plug-in e-hybrid models or plug-in hybrid buses that have undergone retrofitting.

The PVs were issued and signed by De Lijn, the regional transport operator in the Flemish region, confirming that the buses were delivered or retrofitted for Flanders region.

Based on this supporting evidence, it can be confirmed that 80 plug-in hybrids buses were retrofitted, 84 plug-in e-hybrid buses were delivered, and 56 electric buses were or delivered in the Flemish Region, in compliance with the requirements of the target.

(iv) 273 charging infrastructures are delivered

Furthermore, in line with the description of the measure of Flanders, **this investment consists in the delivery of bus charging stations.**

On 26 November 2021, the Government of Flanders awarded the contract for the charging infrastructure to be delivered, placed in service and maintained, as well as issued the two offer closure letters to the respective contractors (evidence no. 7). Point 1.02, point 2.09 and point 3.00.03 of the contract indicates that the assignment concerns delivery and placement into service of charging infrastructure for buses and set out the terms and conditions for the delivery.

Flanders-Region provided 18 PVs (evidence no. 8) issued and signed by the contracting authority, De Lijn, listing 273 charging infrastructures for buses (273 charging points in 254 charging stations). In accordance with Belgian law, as set out above, the PVs are signed solely by the contracting authority. The PV explicitly indicates that the contractor has met his contractual obligations in line with the conditions of public tender mentioned above, confirming that the charging infrastructure has been delivered.

The PVs were issued and signed by De Lijn, the regional transport operator in the Flemish region, confirming that the charging infrastructures were delivered for Flanders region.

Based on this supporting evidence, it can be confirmed that 273 units of charging infrastructures (254 charging stations) were delivered in compliance with the requirements of the target.

Greening the bus fleet – BCR

(v) Delivery of 33 articulated electric buses

Furthermore, in line with the description of the measure of Brussels-Capital Region, **this investment consists of the delivery of electric buses.**

For each ordered bus, Brussels-Capital-Region provided PVs issued and signed by the contracting authority MIVB, for the articulated buses ordered (evidence no. 9) as well as the order letter covering the purchase of 33 buses (evidence no. 10). In accordance with Belgian law, as set out above, the PVs are signed solely by the contracting authority. The PVs contain a clear indication that the buses were delivered, including date of delivery.

The PVs contain a reference to the respective bus number (“MIVB-parknr”), each of which is also indicated in the order letter. The order letter specifies for each the bus type (“articulated electric”), confirming that the 33 delivered buses are articulated electric.

The PVs were issued and signed by MIVB, the regional transport operator for the Brussels region, confirming that the charging infrastructures were delivered for Brussels region.

Based on this supporting evidence, it can be confirmed that 33 units of articulated electric buses were delivered in Brussels-Capital-Region, in compliance with the requirements of the target.

Greening the bus fleet – WAL

(vi) Delivery of 14 articulated electric buses

Furthermore, in line with the description of the measure of Wallonia-Region, **this investment consists in the delivery of electric buses.**

For each ordered bus, Wallonia-Region provided the PVs issued and signed by the contracting authority Le TEC and signed by the contractor Daimler buses (evidence no. 11). The PVs contain a clear indication of the acceptance of the delivery of the bus, confirming delivery of the buses.

In the feature section of each of the 14 PVs, the type of bus delivered can be clearly identified, as the body type *(carosserie)* is always indicated as ‘eCitaro o530G’, with the letter ‘e’ referring to an electric bus and ‘G’ to an articulated bus. The chassis number indicated on each PV is also present in the corresponding validated E705 customs declaration of each bus (evidence no. 12), which indicate that the fuel type is electric and therefore confirm that the 14 buses delivered are electric.

The PVs were issued and signed by Le TEC, the regional transport operator for the Wallonia region, confirming that the charging infrastructures were delivered for Wallonia region.

Based on this supporting evidence, it can be confirmed that 14 units of articulated electric buses were delivered in Wallonia-Region, in compliance with the requirements of the target.

4. Commission Preliminary Assessment:

Satisfactory fulfilled

Number and name of the Target: 160 - Buildings and equipment

Related Measure: C51.I-5.03 - Upgrading of advanced training infrastructure

Quantitative Indicator: m2

Baseline: 0

Target: 8,935m^2

Time: Q4 2025

1. Context:

Investment I-5.03 “Upgrading of advanced training infrastructure” aims to support skills development in Wallonia. The measure consists of the construction, renovation and/or equipment of buildings for training and employment services.

Target 160 is the first target of the measure. It relates to building works totalling 8,935m² across the three following buildings:

- The Technocité Competence Centre
- The FOREm’s classical training centre infrastructure
- The Centre for Contemporaines Eco-Technologies and Continuous Training

Target 160 is the first step of the implementation of the investment. It will be followed by target 163, related to an additional 26,639m² of buildings, for a total of 35,574m² within measure I-5.03 “Upgrading of advanced training infrastructure”.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target was satisfactorily fulfilled.	
2	Deed of sale of the building Technocité.	Deed of sale signed by the seller and Technocité as buyer on 10 March 2022.
3	Independent expert report describing the building in Mons.	Independent expert report signed by the study bureau expert on 27 September 2021.
4	Provisional acceptance report for the installation of solar panels.	Provisional acceptance report signed by the contractor and contracting authority on 17 February 2026.
5	Provisional acceptance report for the electrical fitting-out of the small 3D lab.	Provisional acceptance report signed by the contractor and contracting authority on 3 February 2026.
6	Provisional acceptance report for the installation of the air compressor for the 3D lab.	Provisional acceptance report signed by the contractor and contracting authority on 25 February 2026.
7	Provisional acceptance report for fitting out the air extractor for the small 3D lab.	Provisional acceptance report signed by the contractor and contracting authority on 18 February 2026.
8	Provisional acceptance report for video surveillance.	Provisional acceptance report signed by the contractor and contracting authority on 4 March 2026.

x	Provisional acceptance report for fitting out of partition walls and ceilings.	Provisional acceptance report signed by the contractor and contracting authority on 6 March 2026.
10	*Attestation de Surface GFA* certifying the construction of an area of 965.08 m² GFA.	GFA Surface Certificate signed by architect firm Aqua srl on 23 February 2026.
11	Provisional acceptance report for the construction	Provisional acceptance report signed by the contractor and contracting authority on 23 February 2024.
12	*Attestation de Surface GFA* certifying the construction of an area of 7,282m² GFA	GFA Surface Certificate signed by architect firm Reservoir A on 30 June 2025.
13	Provisional acceptance report for the construction and fitting out of the Centre des Ecotechnologies.	Provisional acceptance report signed by the contractor and contracting authority on 30 June 2025.
14	Cahier spécial des Charges for the public works contract for the Design and Construction of a Center for Contemporary Eco-Technologies and New Materials	Special terms and conditions published in 2022 by the Université de Mons (Umons) in the context of the public procurement process (online publication not publicly accessible as the project has concluded – see however approval of the special terms and conditions in evidence n°15).
15	Approval of the conditions and method of awarding the contract	Approval signed by the Administrator of the Université Mons on 15 December 2022.
16	Delivery notes and acceptance reports of equipment for the Centre des Ecotechnologies.	Delivery note and acceptance report for equipment signed by supplier and customer (Umons) on13 August 2025. Delivery note and acceptance report signed by supplier and customer (Umons) on 30 April 2025. Delivery note and acceptance test report signed by supplier and customer (Umons) on 14 October 2025.
17	Report detailing the installed items listed in evidence 12 with supplementary images	Report dated 6 February 2026 and signed by the chief project manager.
18	Décret relatif à l'Office wallon de la formation professionnelle et de l'emploi	Administrative act founding the FOREm. https://wallex.wallonie.be/eli/loi-decret/1999/05/06/1999027535/1999/07/18
19	Attestation de collaboration UMONS – FOREm	Document attesting to the collaboratin between the University of Mons (UMons) and the FOREm, signed by the general administrator of the FOREm and the rector of UMons on 26 June 2026.

3. Analysis:

The justification and substantiating evidence provided by the Belgian authorities covers all constitutive elements of the target.

Technocité – purchase and fitting out of building(s)

The deed of sale (evidence n°2) confirms the purchase of a building by the association *Technocité*. An independent expert report of the building (evidence n°3) confirms that the surface area used by *Technocité* in this building is 1 542m².

Provisional acceptance reports (evidence n°4-n°9) confirm the **fitting out** of the Technocité Competence Center in line with the objective for this building. The reports confirm the electrical **fitting-out** of the laboratory, installation of solar panels, air extractors, video surveillance systems, and **fitting out** of the hall, ceilings and partition walls, thereby making the building operational for its intended use.

FOREm infrastructure – construction of building(s)

The provisional acceptance report (evidence n°11) confirms the completion of **construction works** of an Economic Hub on the ULiège (ULg) Campus of Arlon.

The Surface Area Certificate (evidence n°10 – "*Attestation De Surface GFA*[2]") entitled *Economic Hub on the ULiège* lists the surface area of the constructed building on the ULiège (ULg) Campus of Arlon. It certifies the **surface area of 965.08m²** of the *FOREm training infrastructure*.

Centre des Ecotechnologies – Mons – construction, fitting out and equipment of building(s)

The provisional acceptance report (evidence n°13) confirms the completion of **construction works** of the Centre des Eco-technologies. The Special Terms and Conditions (evidence n°14 – "*Cahier spécial des Charges*") detail the requirements for the **construction**, **fitting-out** and **equipment** of the Centre des Ecotechnologies. Page 73 details that this includes foundations, structural work, structural shell, special techniques, interior finishing, equipment, and furniture. The provisional acceptance report (evidence n°13) further details that the public procurement **was executed in accordance with the Special Terms and Conditions** published by Université de Mons (Umons). The approval of the conditions and method of awarding the contract confirms that the public procurement and related special terms and conditions were approved by the Umons administrator. The completed works therefore include the fitting-out and equipment of the building, making it operational for its intended use.

The Surface Area Certificate (evidence n°12 – "*Attestation De Surface GFA")* attests to the achievement of a gross floor area of **7 282m²** of the Centre des Eco-technologies.

Finally, the delivery notes and acceptance reports (evidence n° 16) confirm that **equipment** is purchased for the Centre des Ecotechnologies and installed.

8 935 m² of buildings […]

The sum of the described surface areas amounts to **1 542** + **965.08** + **7 282** = **9 789.08m²**. As such, the target is overachieved by 854.08m².

Furthermore, in line with the description of the measure, the buildings are for **training and employment services**.

The deed of sale of the building Technocité includes mandatory clauses regarding infrastructure for hosting economic activities (evidence n°2, page six). The clauses specify that the activities to be

[2] Gross Floor Area

carried out on the property are **training** and awareness-raising in ICT, and in the field of cultural and creative industries (CCI). This includes technological and strategic monitoring of developments in ICT and CCI, and related **professions** and **training needs**.

For the **FOREm infrastructure,** the provisional acceptance report (evidence n°11) is signed by the contracting party, the FOREm. FOREm is the **Walloon Office for Vocational Training and Employment** founded on 6 May 1999 (evidence n°18). The administrative act founding the FOREm (evidence n°18) further specifies in article 4 that the FOREm carries out missions related to **vocational training,** which consist of promoting and organizing the professional retraining and retraining of job seekers and workers. Article 5 specifies that **for workers, including job seekers**, products and **services** are provided […].

The creation of the **Centre des Ecotechnologies – Mons** is a collaboration between the University of Mons (UMons) and the **Walloon Office for Vocational Training and Employment** (FOREm). UMons is responsible for the technology platform, and FOREm for the **training center**. As established in the paragraph above, the FOREm's missions include services related to **training and employment**. In addition, the collaboration agreement (evidence n°19) details that the purpose of the Centre des Ecotechnologies is to offer training services in the area of ecological transition.

It follows from the above that the buildings are for training and employment services.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Target: 161 – Buildings and equipment

Related Measure: I-5.02 - EU Biotech Campus of the Walloon Region

Quantitative Indicator: m2

Baseline: 0

Target: 5500

Time: Q3 2025

1. Context:

Target 161 is part of investment I-5.02 which aims to support strategic and economic sectors in Wallonia such as Biotech, Re-industrialisation or Defence sectors through advanced and digital training programmes. The investment consists of the construction and equipment of an EU Biotech Campus in Wallonia.

Target 161 requires 5 500 m² of building to be equipped with virtual reality modules, a STEM immersion room, digital twin equipment, digital equipment for learning rooms and a robotized production line.

Target 161 is the only target of this investment, related to support for strategic and economic sectors in Wallonia.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of the target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.	Summary document
2	Proces Verbal de reception provisoire_EU Biotech School and Health	A copy of three provisional acceptance reports, signed on 7 July 2025 by the contracting authority and the contractor demonstrating the completion of works.
3	Acte notarial indivision immobilier du 28 11 2022 signed_RGPD	The Notarial Deed of acquisition is related to the acquisition of the land on which the infrastructure has been built. The acquisition was signed on 28 November 2022 by the representatives of - IGRETEC - BIOPOLE ULB Charleroi – BUC - FOREm - SODEVIMMO - EU BIOTECH CAMPUS.
4	Report EU Multidisciplinary and Biotech Training Hub	Report written and signed by the Single Point of Contact (SPOC) of the RRP project summarising the achievement of the target.
5	Convention EBC Sodevimmo marché conjoint	SODEVIMMO Framework Agreement for joint procurement was signed on 29 August 2022 between the representatives of SODEVIMMO and EU Biotech Campus setting out their respective rights and obligations in connection with the design and

		execution of the construction works of the BIOTECH 5, with the EU Biotech Campus being a part of the BIOTECH 5.
6	Plans bloc D	Copy of plan, detailing the surfaces of Bloc D, which corresponds to the EU Biotech Campus. The plan is also annexed in the Convention (evidence n°5)
7	List of equipments	Excel document listing all equipment including their unique identification number, the corresponding public procurement contract, and detailed information on each piece of equipment, including the serial number.
8	Cahier spécial des charges - Marché de fournitures d'environnement de formation en réalité virtuelle pour le secteur biopharmaceutique	Tender specifications for the procurement of the Virtual Reality Modules, dated 25 April 2024.
9	GSK Training Modules Terms of Use Agreement	Agreement signed agreement between GlaxoSmithKline Biologicals SA (GSK), Biotech Campus and Koboct, setting out the terms of use for the Virtual Reality Environments, dated 14 March 2025.
10	Fiche expedition – VR modules	Shipping order from supplier, signed for reception by the beneficiary. Date: 08 October 2025
11	Cahier spécial des charges - Marché de fournitures pour une installation immersion STEM	Tender specifications for the procurement of the STEM immersion installation.
12	Bon de livraison - Installation immersion STEM	Delivery note signed by the recipient, listing the delivered equipment, in the context of the public procurement for the STEM immersion installation. Date: 12 October 2025.
13	Bon d'installation – STEM Immersion Room	Installation note signed by the recipient, for execution of the delivery, installation and commissioning of a STEM Immersion Room. Date: 20/12/2025
14	Cahier spécial des charges - Marché de fournitures portant sur l'installation et la maintenance d'équipements hardware, software et de mobiliers pour des salles connectées	Tender specifications for the procurement of Digital Twin Equipment and Learning Rooms.
15	Bon d'installation – Salles connectées	Installation note signed by the recipient, for installation of Digital Twin Equipment and Learning Rooms. Date: 20/12/2025
16	Cahier spécial des charges - Marché de fournitures pour une installation d'équipements de bio production d'Anticorps Monoclonaux/Vecteurs Viraux	Tender specifications for the robotized production line, in particular for equipment for training in biotechnology production processes; including single-use production of monoclonal antibodies and viral vectors.
17	Cahier spécial des charges - Marché de fournitures pour une l'installation d'équipements de	Tender specifications for the procurement of robotized production line, in particular for equipment for training in biotechnology production processes; including single-use production of cell and gene therapies.

	laboratoires de training en bio production	
18 - 22	Five *bons de livraison* from supplier Sartorius	Five delivery notes from supplier Sartorius, dated 10 December 2025, 19 January 2025 (two delivery notes), 27 February 2025, 20 April 2025, and signed by the recipient. The delivery notes list the equipment delivered to the EU Biotech Campus.
23 - 24	Two *bons de livraison* from supplier Miltenyi Biotec	Two delivery notes from supplier Miltenyi Biotec, dated 9 September 2025 and 16 September 2025, and signed by the recipient. The delivery notes list the equipment delivered to the EU Biotech Campus.
25-28	Service reports from supplier Miltenyi Biotec	Four service reports from supplier Miltenyi Biotec, dated 10 December 2025 and signed by engineer and recipient, confirming installation of delivered equipment.
29	GFA certificate attesting to the surface of the building	GFA (gross floor area) certificate signed by a certified land surveyor-expert on 15 July 2026.
30	Visual evidence of VR modules	Photos provided by EU Biotech Campus on 29 June 2026

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

5 500 m² of building

The signed Framework Agreement for joint procurement between SODEVIMMO and the EU Biotech Campus (evidence n° 5) sets out their respective rights and obligations in connection with the design and execution of the construction works of the BIOTECH 5, of which the EU Biotech Campus is part. Page 4 of the framework agreement details **the surface of the project, which amounts to a total of 5529.41m² for the EU Biotech Campus**. This aligns with the floor plans on pages 83 to 90 (plans also included in evidence n°6), showing that the surface of the part foreseen for the EU Biotech Campus adds up to 5529.41m². The provisional acceptance report (*Proces Verbal de reception provisoire* - evidence n° 2) entitled "Biotech 5 / EU Biotech Campus, furthermore confirms the completion of the works according to the conditions of the plans (pages 1, 5 and 11). In addition, the GFA certificate (evidence nr° 29) attests to the surface of the building being 5748,66m².

equipped with virtual reality modules, a STEM immersion room, digital twin equipment, digital equipment for learning rooms and a robotized production line

The analysis of the evidence provided confirms that the EU Biotech Campus is equipped with the required facilities as outlined in the milestone description:

- **Virtual Reality Modules**:

  The tender specifications (with reference 2024-16) for the procurement of the Virtual Reality Modules (evidence n°8) specifies on page 5 that the subject of the tender is the provision of a virtual reality training environment, including **delivery**, **installation**, **commissioning**, training and after sale service. Pages 20 – 21 further detail the requirements for the virtual reality modules.

  VR equipment, more specifically an instruction PC and 15 VR masks, were delivered by Koboct, the legal entity that hosts the virtual reality environments, as evidenced by the delivery order (evidence n°10). The delivery order includes the reference of the tender specifications (2024-16) thereby linking this delivery to the specifications, which include, aside from delivery, also installation and commissioning. In addition, photos of the virtual reality equipment (evidence n°30) confirm that the virtual reality modules are ready for use.

Furthermore, the signed Terms of Use agreement (evidence n°9) between GlaxoSmithKline Biologicals SA, the legal entity that owns training tools that provide virtual reality environments, Koboct, the legal entity that hosts the virtual reality environments, and the EU Biotech Campus (EBC), details the terms of use. Page two specifies that the "*'Effective date' of this Agreement means the **4th of February 2025, i.e. the date of entry into force of the Koboct Subscription Services Agreement between Koboct and EBC**, corresponding to the "Date de conclusion du marché" as mentioned in the notice of 'Attribution de marché' sent to EBC by SPF Stratégie et Appui that will serve as evidence of the entry into force of the Koboct Subscription Services Agreement between Koboct and EBC".* It adds on the same page that "*'GSK Content' means any and all GSK Data stored within the Koboct Environment and within the EBC Environment. For clarity GSK Content includes the GSK Training Modules*." Finally, on page three, the Agreement specifies that "*'GSK Training Modules' means the **virtual reality training modules** belonging to GSK that were developed by Koboct […]".* Based on the date, we can conclude that the service agreement is in effect.

The cumulative evidence described above confirms that the building is equipped with virtual reality modules.

- **STEM Immersion Room**:

  The tender specifications (with reference 67240-2024_02) for the procurement of the STEM Immersion room (evidence n° 11), specifies on page 6 that the subject of the tender concerns the supply **and installation of a STEM Immersion room**, including **delivery, installation, commissioning**, maintenance, training and after sale service. Pages 25 – 26 further details the requirements for the STEM Immersion Room.

  The delivery order (evidence n°12) lists the equipment delivered in the context of the public procurement.

  The *bon d'installation* (evidence n°13) for execution of the installation of the STEM Immersion Room, describes the installation process and confirms that the building is equipped with a STEM Immersion Room.

- **Digital Twin Equipment**:

  The tender specifications (with reference 67240/2024_04) for the procurement of the installation and maintenance of equipment for connected rooms - "*Salles connectées*" - (evidence n°14) details on page seven that the subject of the tender includes two rooms, dedicated to training related to data sciences and more specifically **digital twin**. It further details the specifications for the Digital Twin Academy on pages 56-58.

  The *bon d'installation* (evidence n°15) for connected rooms ("*Salles connectées*"), describes on page four and five the objective of the BioDigital Twin Academy rooms, which is to provide dedicated environments for advanced training in data science, simulation, and **digital twins**, allowing learners to work on complex cases using powerful IT tools and specialized software. It further specifies **the equipment** and services delivered, more specifically: the deployed hardware, the configuration, the services (these **include installation, commissioning**, training for users), and the support. Biodigital twin equipment is a specific type of twin equipment with a focus on modelling of living biological systems or medical hardware. The set-up provides dedicated training environments, advanced data science, simulation and **Digital Twin**, allowing learners to work on complex cases using high-performance IT tools and specialised software.

- **Digital Equipment for Learning Rooms**:

  The tender specifications (evidence n°14) for the procurement of the installation and maintenance of equipment for connected rooms (“*Salles connectées*”) details on page seven that the subject of the tender includes two immersive training rooms for hybrid learning. It further details the specifications for the Learning Rooms on pages 40-45.

  The installation order (*bon d’installation* - evidence n°15) for connected rooms (“*Salles connectées*”), describes on page one and two the objective of two hybrid training **Learning Rooms**, and further specifies **digital equipment** and services delivered, more specifically: the deployed hardware, the software and licenses, the configuration and integration, the services (these include delivery, installation, commissioning, etc.), and the support and maintenance. This set-up supports interactive training formats, combining in-person and hybrid learning environments.

- **Robotized Production Line**:

  Within the EU Biotech Campus project, a robotized production line is defined as an integrated system of automated and interconnected equipment enabling end-to-end bioproduction processes with limited human intervention, ensuring traceability, reproducibility, and digital control. It is a functional integration of multiple modules. The EU Biotech Campus has set-up laboratory equipment for plasmid DNA production, and laboratory equipment for monoclonal antibodies production, both of which are bioproduction processes using equipment that requires minimal human intervention and as such defined as robotized.

  The tender specifications (with reference MP-2025-18) for the procurement of the equipment for training in biotechnology production processes, including single-use production of monoclonal antibodies and viral vectors (evidence n°16), describe on page 31 that the objective of the tender is to provide a **complete set of equipment** (hardware, software and consumables) for training in **bioproduction processes**, in particular single-use production of monoclonal antibodies and viral vectors. It adds on page eight that services to be executed include delivery, installation, commissioning, maintenance, training and after-sale support.

  The delivery notes (evidence n°18 - n°22) include the tender specifications reference (MP-2025-18) and list the equipment delivered, which are in line with the specifications in the tender, including **installation**.

  The tender specifications (with reference 67240-2024_05a) for the procurement (evidence n°17) of equipment for training in biotechnology production processes, including single-use production of cell and gene therapy, describes on page 27 that the objective of the tender is to provide a **complete set of equipment** (hardware, software and consumables) for training in **bioproduction processes**, in particular single-use production of cell and gene therapies. It adds on page six that services to be executed include **delivery, installation, commissioning**, maintenance, training and after-sale support.

  The delivery notes (evidence n°23 and n°24) list the equipment delivered, which are in line with the specifications in the tender. Furthermore, service reports (evidence n°25 – n°28) confirm **installation** of the different equipment.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Milestone: 175 - Federal reform of unemployment benefits

Related Measure: R-5.01 - Limitation of unemployment benefits over time and enhanced degressive structure of unemployment benefits

Qualitative Indicator: Provision indicating the entry into force of the legal act

Time: Q4 2025

1. Context:

Milestone 175 is part of reform R-5.01, which comprises two strands. This reform consists of the entry into force of the legal act that limits unemployment benefits to a maximum of 24 months and that enhances the degressive structure of unemployment benefits.

Milestone 175 requires the entry into force of the legal act that limits the duration of unemployment benefits to a maximum of 24 months and that enhances the degressive structure of unemployment benefits.

Milestone 175 is the only milestone of this reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the milestone was satisfactorily fulfilled, including a reference to the relevant provisions. Dated 6 February 2026
2	Programme law of 18 July 2025	Programme law of 18 July 2025 (*Loi programme du 18 juillet 2025 / Programmawet van 18 juli 2025*) https://www.ejustice.just.fgov.be/eli/loi/2025/07/18/2025005578/justel
3	Royal decree of 25 November 1991 on the regulation of unemployment	Royal decree of 25 November 1991 on the regulation of unemployment (*Koninklijk besluit van 25 november 1991 houdende de werkloosheidsreglementering / Arrêté royal du 25 novembre 1991 portant réglementation du chômage*) https://www.ejustice.just.fgov.be/eli/arrete/1991/11/25/1991013192/moniteur

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the milestone.

Entry into force of the legal act that limits the duration of unemployment benefits to a maximum of 24 months and that enhances the degressive structure of unemployment benefits.

On 18 July 2025, Belgium adopted a programme law, covering different matters related to public finances, public health, social affairs, work, pension system and self-employed (Titles 2 to 7, evidence No. 2). The law was published in the Official Journal on 29 July 2025. Title 5 of the programme law concerns work-related measures and includes a chapter relating to the unemployment benefit system (Chapter 1, Articles 88 to 216, evidence No. 2). Section 2 (Articles 90 to 191) of that chapter amends the royal decree of 25 November 1991 on the regulation of unemployment (evidence No. 3)

Article 169 of the programme law amends Article 114 of the royal decree of 25 November 1991 on the regulation of unemployment (evidence No. 3) as follows: “Art. 114(1) The fully unemployed person who is entitled to unemployment benefits acquires that entitlement for a period of 12 months from the date of the application for benefits. This period of 12 months is extended by one month for each period of professional history of 104 workdays or equivalent. This extension is limited to a maximum of 12 months.” Hence, the law limits the duration of unemployment benefits to a maximum of 24 months (two years).

Moreover, Article 169 of the programme law links the amount of the unemployment benefits to the contribution history of the beneficiary: “Art. 114(3) During the first period (of 12 months), the daily amount of the unemployment benefit is determined on the basis of a percentage of the average daily salary, the family category to which the unemployed person belongs, the applicable salary limit and the duration of unemployment. During the first three months, the employee is entitled to a benefit equal to 65 % of the average daily salary at the start of unemployment, limited to the salary limit A1. During the months four to six, the employee is entitled to a benefit equal to 60 % of the average daily wage at the start of unemployment, limited to the salary limit A2. During the months seven to twelve, the employee is entitled to a benefit equal to 60 % of the average daily wage at the start of unemployment, limited to the salary limit B.” The family categories are defined under Article 110; the salary limits are defined under Article 111. Article 167 of the programme law adjusts the salary limits defined under Article 111, with an increased salary limit A1 for the first three months and with a newly introduced salary limit A2 for months four to six. This structure of replacement rates and salary limits enhances the degressivity of unemployment benefits: the amount of unemployment benefits is higher at the beginning of the benefit period and gradually decreases over time. Since the law limits the duration of unemployment benefits to a maximum of 24 months, no unemployment benefits are due after that time period.

Articles 207 to 216 of the programme law of 18 July 2025 define the entry into force of the chapter related to the unemployment benefit system (Title 5, Chapter 1). Article 207 of the programme law states that: “This chapter shall apply from 1 July 2025. By way of derogation from the previous paragraph, Sections 1 to 3 shall enter into force only from 1 March 2026.”, which includes Section 2 amending the royal decree of 25 November 1991 on the regulation of unemployment (evidence No. 3).

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Target: 190 - Construction and equipping of two logistic hubs completed.

Related Measure: I-5.12 Relocation of food and development of logistics platforms

Quantitative Indicator: Hubs

Baseline: 0

Target: 2

Time: Q2 2025

1. Context:

The objective of this investment is to support the development of the agricultural sector through the creation of small-scale infrastructure to support the food chains and the construction of two logistic hubs.

Target 190 relates to the construction and equipping of two logistic hubs, which includes the installation of 700 kWp of solar panels, 15 charging points for electric vehicles and a 200kW energy storage system.

Target 190 is the third target of the investment, and it follows the completion of target 189 and milestone 188. It will be followed by target 191, related to the construction of small-scale infrastructures and the strengthening of five decentralized hubs.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover Note	Summary document duly justifying how the target including all constitutive elements were satisfactorily fulfilled.
2	PV reception provisoire (lot 1, marche 1) (IGRETEC)	A copy of the *procès-verbal de reception provisoire*, signed by the contracting authority IGRETEC and the contractor demonstrating the completion of works for the logistic hub in Charleroi (marché 1, lot 1)
3	PV Reception provisoire des travaux (lot 1, marche 2) (IGRETEC)	A copy of the *procès-verbal de reception provisoire*, signed by the contracting authority IGRETEC and the contractor demonstrating the completion of works for the logistic hub in Charleroi (marché 2, lot 1)
4	PV reception provisoire (SPI)	A copy of the *procès-verbal de reception provisoire*, signed by the contracting authority SPI and the contractor demonstrating the completion of works for the logistic hub in Liége
5	Floor plan of the logistic hub (SPI)	Floor plan of the logistic hub in Liège by the bureau d'études (Biermar & Biermar), dated 20 March 2026, signed by a representative of Biermar & Biermar, demonstarting that the hub has a surface of 3 204 m2
6	Floor plan of the logistic hub (IGRETEC)	Floor plan of the logistic hub in Charleroi by the Bureau d'études of IGRETEC from 23 August 2025
7	Signed attestation by Arcadis of the compliance with the solar panel, electrical charging point, and energy storage system installation requirements	Signed attestation by Arcadis to SPI of 3 June 2025 of the compliance with the requirement of the installation of solar panels, electrical charging points and the energy storage system for the logistic hub

	(SPI)	in Liège
8	Electrical compliance inspection report by SGS (SPI)	Electrical compliance inspection report by SGS, dated 25 March 2026 confirming that the installed solar panels, battery storage and charging points meet Belgian regulatory standards
9	Final Progress Statement of Works (État d'avancement final des travaux) (IGRETEC)	Final Progress Statement of Works providing a detailed financial and quantitative breakdown of the completed works, including the solar panel installation
10	Compliance Inspection Report (Procès-verbal de contrôle de conformité) (IGRETEC)	Electrical compliance inspection report by Enercetec A.S.B.L, issued on 24 June 2025 confirming that the photovoltaic installation meets Belgian RGIE regulatory standards

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

Construction and equipment of two logistic hubs,

Logistic Hub Charleroi (IGRETEC)

The construction for the logistic hub in Charleroi is divided in two contracts (*marchés*). Lot 1 of marché 1 covers the architectural and structural engineering works (‘*Travaux d’architecture et de stabilité*’), while Lot 1 of marché 2 includes the finishing works, HVAC, plumbing, electrical, data infrastructure, and fire detection (‘P*arachèvements/HVAC/Sanitaires/Electricité/Data/Détection incendie*’).

The procès-verbal (PV) of the meeting between BEMAT SA, the contractor, and IGRETEC, the contracting authority, on 26 June 2025, signed by representatives of both parties confirms that the works under lot 1, marché 1 (‘C*onstruction et abords*’) have been completed in line with the technical specifications (evidence no. 2). Additionally, the procès-verbal of the meeting between BEMAT SA, the contractor, and IGRETEC, the contracting authority, on 26 June 2025, signed by representatives of both parties, confirms that the works under lot 1, marché 2 (‘*Parachèvements/HVAC/Sanitaires/Electricité/Data/Détection incendie*’) have also been completed in line with the technical specifications (evidence no. 3).

The requirement for the hub’s equipment is detailed below.

Logistic Hub Liège (SPI)

The procès-verbal of the meeting between Eloy Travaux SA, the contractor, and SPI, the contacting authority, on 15 May 2025, signed by representatives of both parties confirms that the work has been completed in line with the technical specifications (evidence no. 4).

The requirement for the hub’s equipment is detailed below.

for a total surface of 5 500 m².

The floor plan of the logistic hub in Liege demonstrates that the hub has a surface of 3 300 m2 (evidence no. 5). The floor plan of the logistic hub in Charleroi demonstrates that the hub has a surface of 2 403 m2 (evidence no. 6).

Collectively, these two hubs therefore have a total surface of 5, 703 m2.

The equipment of the two logistic hubs includes the installation of 700 kWp (solar panels), 15 charging points for electric vehicles and of a 200kW energy storage system.

Logistic Hub Charleroi (IGRETEC)

The Final Progress Statement of Works for the logistic hub in Charleroi confirms the purchase of a 170 kWp photovoltaic system (evidence no. 9, p.69). This was also confirmed by the electrical compliance inspection report performed by Enercetec A.S.B.L, an accredited electrical safety inspectorate as part of the pre-commissioning conformity check (evidence no. 10).

Logistic Hub Liège (SPI)

The electrical compliance inspection report by SGS Statutory Services Belgium (SSB), an accredited electrical safety inspectorate for electrical installations, which was conducted as part of the pre-commissioning conformity check confirms that the Liège logistic hug has solar panels with a total output of 574.48 kWp, a 200 kW energy storage system, and 15 charging points for electric vehicles (evidence no.8). This was also confirmed by the signed letter of Arcadis Belgium SA, an engineering and consultancy firm, to SPI of 3 June 2025, attesting that the installation of the solar panels with a total output of 574.48 kWp, a 200kW energy storage system, and 15 charging points for electric vehicles was verified as part of the PV (evidence no. 7).

Collectively, the two logistic hubs have solar panels with a capacity of over 700 kWp, 15 electric vehicle charging points, and a 200kW energy storage system.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Target: 192 - Number of tourism accommodations, organisations or attractions available on the ‘outil regional de commercialisation'

Related Measure: C52.I-513 Digitisation of the Walloon tourism sector

Quantitative Indicator: Number of tourism accommodations, organisations or attractions

Baseline: 0

Target: 600

Time: Q4 2025

1. Context:

The objective of this investment is to digitalise the Walloon tourism sector and support the on-line presence of tourism operators.

Target 192 requires 600 tourism accommodations, organisations or attractions to be either listed in a dashboard or available for booking on the ‘outil régional de commercialisation’ (ORC).

Target 192 is the only target of this investment, related to the digitalisation of the Walloon tourism sector.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover Note	Summary document duly justifying how the target was satisfactorily fulfilled.
2	Spreadsheet listing all the beneficiary tourism accommodations, organisations and attractions	Spreadsheet listing all beneficiaries, including the unique identifier, the name of the tourism accommodation, organisations or attraction, its status in the system, its address, and a link to the reservation tool
3	Signed participation agreements (‘*Convention d’adhésion Outil Régional de Commercialisation*’) between VisitWallonia (Wallonia’ officialTourism provider)and the operator of the tourism accommodation or attraction	In the context of the sampling exercise, these are the supporting documents for the list of 60 units sampled.

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

600 tourism accommodations, organisations or attractions are either listed in a dashboard or available for booking on the ‘outil régional de commercialisation’ (ORC).

The Belgian authorities provided a spreadsheet listing 615 beneficiary tourism accommodations, organisations and attractions, including the name of the tourism accommodation, organisation or attraction, its status in the ORC (active or in training), its address, and a link to the reservation tool, which exceeds the 600 tourism accommodations, organisations or attractions required by the target (evidence no.2).

Following the selection of a random sample of 60 units, Belgium submitted the signed participation agreements between VisitWallonia and the tourism accommodation, organisation and attraction providers (evidence no. 3).

The participation agreement (*'Convention d'adhésion Outil Régional de Commercialisation*') between VisitWallonia and the operator of the tourism accommodation, organisation or attraction establishes a formal collaboration to use the outil régional de commercialisation (ORC), a digital platform for online bookings. The agreement defines the rights, responsibilities, and obligations of both parties. Under Article 2 of the Participation Agreements, operators are granted access to the 'outil régional de commercialisation' (ORC), which uses Elloha as the chosen technical solution, and enables them to have their accommodations, attractions and organisations available for booking on the ORC. Furthermore, Article 3 specifies that VisitWallonia provides assistance/training to tourism operators in setting up their accommodations, organisation or attraction on the ORC (evidence no.3).

In addition, the Commission services conducted a virtual on-the-spot check (VOSC) on 13 April 2026 to verify that the tourism accommodation, organisations or attractions are either listed in the internal dashboard or available for booking on the 'outil régional de commercialisation' (ORC). On screen, the Commission services verified the status of each sampled tourism accommodation, organization or attraction on the ORC as either listed in a dashboard or available for booking on the 'outil régional de commercialisation' (ORC). The evidence provided for a sample of 60 units confirmed that all accommodations, organisations and attractions were listed in the internal dashboard of the project owner and correspond to the information contained in the Excel list. For the one unit still undergoing taraining at the time of the VOSC, it was confirmed that a dedicated dashboard page had been set up for the accommodation, along with a reservation tool page, which was still hidden and not yet accessible publicly. For the 59 units marked as active, the respective Elloha reservation link was accessed to confirm that each link allowed users to book the accommodation, organisation or attraction. This check was completed successfully, confirming that each of the 60 units tourism accommodations and attractions were either listed in a dashboard or available for booking on the ORC.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Target: 216 - Installation projects

Related Measure: C71.I-7.05 Energy-climate measures in public buildings of the Federal state

Quantitative Indicator: Number

Baseline: 0

Target: 52

Time: Q4 2025

1. Context:

The investment consists in installing energy-climate items in public buildings of Federal state.

Target 216 consists in equipping federal public buildings with the installation of 161 kW LED lights, 3 624 kWp solar panels, and 172 charging stations.

Target 216 is the only target of this investment. The investment has a final expected date for implementation in Q4 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover Note	Summary document duly justifying how the target was satisfactorily fulfilled
2	Spreadsheet listing the 52 projects signed by the Federal Building Agency	List detailing the 52 projects and the contribution of each project to the target
3	List of the projects concerning the installation of LED lights	List detailing the 18 relighting projects of public buildings and containing the total kWp aggregated
4	Provisional or final acceptance reports of LED lights signed by the Belgian Building Agency (REGIE)	18 provisional or final acceptance reports of the installation of LED lights by the project manager indicating the public building in question and its address
5	Contracts signed by the Belgian Building Agency (REGIE)	Contracts containing the lights that will replace existing lights or be installed. For some projects, the number of lighting units ordered under the contract may differ from the total number of lighting units installed. In such cases, an amendment to the contract and an explanatory note is attached
6	Explanatory note establishing to method of calculation written by the Belgian Building Agency (REGIE)	Explanatory note that describes the detail of the calculation based on the contract based on the number of lighting unit ordered multiplied by the LED power and converted in kW LED
7	List of the projects concerning the installation of solar panels	List detailing the 15 solar panel projects and the total kWp installed

8	Certificate for the installation of solar panels signed by external providers	Certificate issued by an external certifier confirming that the electrical circuit is correctly set-up with the mention of the kWp installed in each public building
9	List of the projects concerning the installation of charging points	List detailing the 21 projects and the total charging points installed
10	Certificate for the installation of charging points (in majority) signed by external provider	Certificate issued by an external certifier that confirm that the electrical circuit is correctly set-up with the mention of charging point installed
11	Law of 1 April 1971, (published in the Official journal, *Moniteur Belge / Belgisch Staatsblad* [1971040130] establishing a Buildings Agency, which enters into force on 1 July 1971	Legislation establishing a Federal Buildings Agency and the scope of its mandate

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the target.

Official acceptance reports of each of the 52 projects

Belgium provided official acceptance reports certifying the finalisation of each of the 52 projects (evidence 4, evidence 8 and evidence 10) for which further details are provided below. Further, Belgium provided an overview list of the 52 projects related to the equipment of federal public buildings approved and signed by the General Administrator of the Federal Building Agency (evidence 2). Among these 52 projects, 17 projects concern relighting, 14 projects concern the installation of solar panels, 20 projects concern the installation of charging stations, and one project concerns the installation of both solar panels and charging stations. This list is accompanied by official acceptance reports certifying the installation of energy and climate-related equipment in federal public buildings (evidence 4, 8, and 10).

[Official acceptance reports] confirming the installation of 161 kW LED;

For each relighting project, Belgium provided an official acceptance report issued by a civil servant of the Federal Buildings Agency (REGIE) following a physical on-site inspection of the newly installed LED lighting systems (evidence 4). Each report references the relevant framework contract and the address where the installation was carried out. The contracts themselves specify the number of lights installed and their individual capacity. Belgium also provided technical specifications for each type of light, clearly indicating the capacity in watts (evidence 5 and 6). Furthermore, Belgium provided a list of the 18 relighting projects, demonstrating that the aggregated total installed capacity across all projects amounts to 168.72 kW of LED lighting, slightly exceeding the initially targeted capacity of 161 kW (evidence 3).

[Official acceptance reports] confirming the installation of 3 624 kWp solar panels;

For each solar panel project, Belgium provided a certificate issued by an external certifier. For each project~~,~~ the certificate confirms that the electrical installation has been correctly set up and systematically indicates the installed capacity (kWp) (evidence 8). The list detailing the 15 solar panel projects shows that the total aggregated and installed capacity across these projects amounts to 3,787 kWp, exceeding the targeted capacity of 3,624 kWp (evidence 7).

[Official acceptance reports] confirming the installation of 172 charging points

For each charging points projects, Belgium provided an official report by a third party confirming the installation of the charging stations or a provisional acceptance report by the Belgian Building Agency (REGIE) (evidence 10). The total installed charging stations are 174, slightly above the targeted number of 172 (evidence 9).

Furthermore, in line of the description of the measure, **the measure consists in equipping federal public buildings with charging stations, solar panels and LED lights**.

Regarding the 52 installation projects, Belgium provided a complete list of the buildings where the works were performed, including their addresses, and signed by the General Administrator of the Federal Building Agency (REGIE) (evidence 2). It is worth noting that the REGIE is a public body established by the law of 1 April 1971, whose mandate is specifically to manage federal public buildings on behalf of the State (evidence 11). It should be noted that the REGIE's mandate does not extend to regional and community buildings, which fall outside the scope of its management responsibilities.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

Number and name of the Milestone: 220 - Procurement of equipment

Related Measure: I-7.11 - Research platform for energy transition

Qualitative Indicator: Final Project Report

Time: Q4 2025

1. Context:

This measure consists of investments in a series of R&D equipment for the benefit of French-speaking universities. At least EUR 18 500 000 shall be executed upon completion of the procurement of equipment. The equipment corresponding to the remaining balance has been ordered. The total amount to be allocated is at least EUR 23 500 000. Milestone 220 is the second and last milestone of the investment, and it follows the completion of milestone 219, related to the award of public subsidies.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of the target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Final project report	Final project report signed by the project sponsor – Fédération Wallonie-Bruxelles
3	List of final recipients and the amount awarded to each university	Excel file listing final recipients (French-speaking universities) with, for each,budget committed and amounts disbursed
4	15 transaction records	Proof of payment for each of the 5 French-speaking universities (3 for each)
5	List of all orders of equipments by French-speaking universities	Excel file listing 269 orders of equipments by French-speaking universities
6	60 equipment purchase orders by French-speaking universities	In the context of the sampling exercise, these are the supporting documents for the list of 60 units sampled
7	Conventions Plan national resilience planpour la reprise et la résilience – Research platform for energy transition - Plateforme de recherche pour la transition énergétique	5 Conventions signed by the 5 French-sSpeaking universities (Université catholique de Louvain, Université libre de Bruxelles, Université de Liège, Université de Mons, Université de Namur) and the Minister of Education and Adult Education of the French Community (Fédération Wallonie-Bruxelles) on 6 July 2022. communities

3. Analysis:

Under this measure, the French Community must allocate a total of at least EUR 23 500 000 and must pay out (execute) to French-speaking universities a total of at least EUR 18 500 000 following the completion of the procurement of equipment. Equipment in the value of the remaining balance between these two amounts must have been ordered by French-speaking universities, while the corresponding share of the subsidy has not yet been paid out by the French community to universities. The justification and substantiating evidence provided by the Belgian authorities cover all constitutive elements of the milestone.

At least EUR 18 500 000 shall be executed upon completion of the procurement of equipment.

The final project report (evidence no. 2) explains that in total, 225 public tenders were launched by the five French-speaking universities for the procurement of equipment under this measure, out of which 204 were awarded and 21 were not awarded (mainly due to a lack of bids) and that the total amount of the awarded contracts was EUR 23.534.706, 03 excluding VAT. Belgium has provided a full list of equipment ordered by French-speaking universities under this subsidy (evidence no. 5), for a total amount of EUR 24 429 216, 42 excluding VAT, which exceeds the allocated subsidy, showing that the procurement of equipment was completed.

According to the conventions between the universities and the French Community (evidence no. 7), prior to any order for items related to the investment, universities shall send to the Commissioner-Delgate of the French Community responsible for its oversight, all documents related to the award of the public contracts. Payments to universities i.e. the execution of the subsidy (*liquidation*) can be done only after the procurement of equipment, based on the submission by universities to the French Community of all necessary supporting documents, including the relevant purchase orders, demonstrating the use of the subsidy within the framework of the previously-approved public tenders. On this basis, the sequence public tender – completion of procurement - execution of the subsidy (*liquidation*) is established.

Belgium submitted proof of payment in the form of 15 transaction records (evidence no. 4), confirming that at least EUR 18 500 000 has been disbursed by the French Community to French-speaking universities, with a total amount of EUR 22 781 595, 43 (VAT included) out of which EUR 18 827 764, 82 corresponding to the RRF subsidy and the remaining balance corresponding to the 21% VAT which is covered by a top-up of the subsidy with own funds of the French community. The transaction records are dated 03/08/2022, 31/08/2022, 15/01/2024, 16/01/2024, 22/12/2025, and 23/12/2025 and stipulate the relevant legislative basis *(i.e. Arrête du Gouvernement de la Communauté Française – AGCF)* under which the payments are made. These figures correspond to the execution of the subsidy (*liquidation*) and match those in the supporting evidence provided by Belgium, namely the final project report (evidence no. 2) and the list of final recipients and budgets (evidence no. 3).

The equipment corresponding to the remaining balance has been ordered. The total amount to be allocated is at least EUR 23 500 000.

As explained in the final project report (evidence no. 2), the total amount initially allocated from RRF funding is EUR 23 534 706, 03 excluding VAT. The universities have ordered a total amount that exceeds the allocated subsidy. The total amount ordered is EUR 24 429 216, 42 excluding VAT. Belgium has submitted a list of 269 orders of equipment by French-speaking universities (evidence no. 5) with, for each, the name of the university, the name of the equipment, the name of the contractant, the serial numbers of the corresponding purchase orders (used as unique identifier) and the amount ordered. The sum of all amounts ordered in the list provided is EUR 24 429 216, 42 excluding VAT.

Following the selection of a random sample of 60 units from this list, Belgium submitted the corresponding purchase orders (evidence no.6), which all included the serial number (unique identifier), the date, the name of the university, the name of the contractant, the name of the equipment and the amount ordered, excluding VAT. The evidence provided for a sample of 60 units confirmed that the information provided in the initial list of orders (evidence no. 5) is correct. On this basis, the Commission was able to conclude with reasonable assurance that a total amount of EUR 24 429 216, 42 excluding VAT was indeed ordered by French-speaking universities under this measure and therefore that the balance between the EUR 18 827 764, 82 already paid out to universities and the total amount of the RRF-funded subsidy i.e. EUR 23 534 706, 03 has also been ordered.

4. Commission Preliminary Assessment:

Satisfactory fulfilled

Number and name of the Milestone: 254 - Entry into force of the legal act reforming the vehicle circulation tax

Related Measure: R-308 - Reform of the Vehicle Circulation Tax of the Walloon Region

Qualitative Indicator: Entry into force of the legal act

Time: Q2 2025

1. Context:

The reform consists in the entry into force of a legal act revising the Walloon government reform on the vehicle circulation tax of 2023. The aim of the reform is to reduce the level of taxation of electric vehicles and to improve the support coefficient for large and single-parent families when purchasing a vehicle.

Milestone 254 consists of the entry into force of the legal act revising the Walloon government reform on the vehicle circulation tax of 2023, including: reducing the tax for large and single-parent families purchasing vehicles; lowering taxes on 100% electric and carbon-neutral vehicles; defining default values to allow taxation if data is missing; and correcting the tax system for registered vintage cars, motorhomes, aircraft, boats, and drones.

Milestone 254 is the only milestone of this reform, related to the revision of the legal act by the Walloon government on the vehicle circulation tax of 2023.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2	Decree of the Walloon Government amending the Code on taxes assimilated to income taxes and adjusting the circulation tax (“*Décret modifiant le Code des taxes assimilées aux impôts sur les revenus et portant adaptation de la taxe de mise en circulation*”) adopted on 30 May 2025 and published on 12 June 2025 on the Moniteur Belge, with entry into force on 1 July 2025 https://www.ejustice.just.fgov.be/eli/decret/2025/05/30/2025004290/moniteur (page 23 to 32)	Decree revising the Walloon government vehicle circulation tax of 2023 adopted in 2025
3	Decree of the Walloon Government amending the Code of taxes assimilated to income taxes with regard to the vehicle registration tax of 7 September 2023 published on the Moniteur Belge on 6 November 2023 (“Décret modifiant le Code des taxes assimilées aux impôts sur les revenus en ce qui concerne la taxe de mise en circulation automobile du 7 septembre 2023”) with entry into force on 1 July 2025 (page 105 to 114)	Decree revising the Walloon government vehicle circulation tax of 2023
4	Code on taxes assimilated to income taxes in the Walloon Region (“*Code des taxes assimilées aux impôts sur les revenus Région wallonne”*) of 30 March 2020 published on the Walloon government website https://www.wallonie.be/sites/default/files/2019-	Code on taxes as income taxes

	05/code_des_taxes_assimiles_aux_impots_sur_les_revenus.pdf https://www.wallonie.be/sites/default/files/2019-05/code_des_taxes_assimiles_aux_impots_sur_les_revenus.pdf	

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the milestone.

Entry into force of the legal act revising the Walloon government reform on the vehicle circulation tax of 2023.

The Decree of the Walloon Government amending the Code on taxes assimilated to income taxes and adjusting the circulation tax (hereinafter referred to as 'the Decree of 30 May 2025') (evidence No. 2, page 25) was published in the Moniteur Bege of Belgium on 12 June 2025. According to its article 4, the Decree of 30 May 2025 entered into force on 1 July 2025. The Decree of 30 May 2025 was adopted by the Walloon Parliament on 30 May 2025.

The legal act shall include the following provisions:

- Reducing the amount of the vehicle circulation tax for large and single-parent families when purchasing a vehicle;

Article 2(3) of the Decree of 30 May 2025 (evidence No. 2, page 24) includes the provisions that the amount of the circulation tax is reduced by 250 euros for taxpayers from large families as well as for taxpayers from single-parent families. This reduction is granted for one vehicle per large or single-parent family that is newly put in circulation.

- Easing the tax burden on electric vehicles by reducing the tax level for 100% electric and carbon-neutral vehicles;

The circulation tax is computed following the formula: MB * (CO2)/x * M/y * C, where MB is the basis amount set according to engine power, (CO2)/x is the CO2 emissions coefficient, M/y is the mass coefficient and C is the fuel/energy coefficient (evidence No. 3, page 106).

The Decree of 30 May 2025 (evidence No. 2) reduces the tax burden on electric vehicles by dividing electric and carbon-neutral vehicles into four categories based on engine power (compared to three in the initial Decree of 7 September 2023 – evidence No. 3) and by reducing the fuel/energy coefficient C by 8 basis points for low- and medium-power categories, while leaving unaffected vehicles with a power output of 250 kW and above, which correspond to sports, high-performance, or luxury vehicles.

Article 1 of the Decree of 30 May 2025 (evidence No. 2, page 23), stipulates that a new table of fuel/energy coefficients shall replace the table in the initial Decree of 7 September 2023 (evidence No. 3). For 100% electric and carbon-neutral vehicles the new coefficients are established as follows:

Type of engine and power	*Fuel/energy coefficient*
Electric or hydrogen with an engine power expressed in kilowatts less than or equal to 120 kW	*0.01*
Electric or hydrogen engine with a power output expressed in kilowatts greater than 120 kW and less than or equal to 155 kW	*0.10*
Electric or hydrogen engine with a power output expressed in kilowatts greater than 155 kW and less than or equal to 249 kW	*0.18*
Electric or hydrogen with an engine power expressed in kilowatts greater	*0.26*

than or equal to 250 kW	

In the initial Decree of 7 September 2023 (evidence No. 3, page 107), 100% electric and carbon-neutral vehicles where split in three categories and the corresponding coefficients were established as follows:

Type of engine and power	*Fuel/energy coefficient*
Electric or hydrogen with an engine power expressed in kilowatts less than or equal to 120 kW	*0.09*
Electric or hydrogen engine with a power output in kilowatts greater than 120 kW and less than or equal to 160 kW	*0.18*
Electric or hydrogen engine with a power output in kilowatts exceeding 160 kW	*0.26*

Consequently, through the decrease of the fuel/energy coefficient in the circulation tax formula detailed above, the Decree of the Decree of 30 May 2025 (evidence No. 2) reduces the tax level for electric or hydrogen (i.e. carbon-neutral) vehicles with engine power inferior to 250 kW while maintaining the same tax level for electric or hydrogen vehicles with engine power above 250 kW. Overall, these modifications amount to a reduction of the tax level for 100% electric and carbon-neutral vehicles.

- Defining default values to allow taxation if data is missing;

Article 3 of the Decree of 30 May 2025 (evidence No. 2 page 24) defines the default values for the coefficients of the circulation tax calculation formula (i.e. CO2 emissions coefficient, fuel/energy coefficient, engine power, vehicle mass coefficient) when adequate data is missing, thereby allowing for the corresponding taxation to take place instead of the taxation process being blocked in such cases.

- Correcting the tax system for registered vintage cars, motorhomes, aircraft, boats, and drones.

These corrections are done through the Decree of 30 May 2025 (evidence No. 2, page 24) as follows:

- **Vintage cars:** Article 1, 2°*, c) : A fifth paragraph is inserted, worded as follows: By way of derogation from 1, the tax is uniformly set at 61.50 euros for vehicles which have been in circulation for more than thirty years and registered under one of the registration plates referred to in Article 4, § 2, of the Ministerial Decree of 23 July 2001 relating to the registration of vehicles."* – This provision ensures that registered vintage cars may continue to benefit from a flat tax of EUR 61.50 instead of being subject to the circulation tax as computed through the formula applied to regular vehicles.
- **Motorhomes:** Article 1, 3° introduces corrections to section 2° C of the initial Decree of 7 September 2023, which relates to this type of vehicles. These corrections ensure that an annual reduction to the penalty component of the circulation tax for used motorhomes is avoided.
- **Aircraft, boats and drones:** Article 1, 3° introduces further corrections to section 2° D and 2° E of the initial Decree of 7 September 2023, which relate to aircraft, boats and drones. These corrections ensure that aircraft and boats remain subject to the minimum taxation level of EUR 61.50 irrespective of the age of the vehicle. As for drones, the corrections ensure that the current taxation level of zero is maintained through the introduction of a specific exemption from the minimum taxation provision.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled.

Number and name of the Milestone: 255 - Investment policy

Related Measure: I-5.19 - Equity injection into *Participatiemaatschappij Vlaanderen (PMV)* to support companies active in the field of biotechnology

Qualitative Indicator: Adoption of an investment policy

Milestone: 255

Time: Q2 2026

1. Context:

This measure aims at supporting the growth potential of the economy in Belgium by structurally adjusting the level of public support available to address market failures and inefficiencies within the economy. The measure shall consist of an equity injection into PMV Biotech Allocation (PBA) via Participatiemaatschappij Vlaanderen (PMV).

Milestone 255 is the first step of the implementation of the investment. It requires PMV to adopt an investment policy for the use of the additional equity injected into PBA from the RRF. It will be followed by milestone 256, related to the actual transfer of funds from Flanders into PMV to increase its equity.

2. Evidence provided:

	Name of the evidence	Short description
1	Cover note	Summary document duly justifying how the milestone (including the relevant elements of the milestone, as listed in the description of the milestone and of the corresponding measure in the CID annex) was satisfactorily fulfilled.
2	Adoption of the PBA Investment Policy	Minutes of the Board of Directors meeting that adopted the new investment policy on 4 February 2026. The document also includes in its annex the adopted investment policy.
3	Investment Policy PMV	PMV's investment policy adopted on 18 December 2024 which the PBA investment policy refers to.
4	PMV coordinated statues	Statutes of PMV per 5 December 2025, setting out the rules for valid representation of PMV by two board members.

3. Analysis:

The justification and substantiating evidence provided by the Belgium authorities cover all constitutive elements of the milestone.

PMV shall adopt a new investment policy for the use of the additional equity.

On 4 February 2026, PMV adopted a new investment policy for its subsidiary PMV Biotech Allocation (PBA) which was incorporated on XX March 2026. This adoption has been undertaken by valid representation of PMV according to its statutes (evidence 4, article 17 of the Statutes) and it has been documented in the minutes of the PMV Board of Directors meeting (evidence 2). The adopted investment policy is annexed to these minutes. This investment policy states that "PMV will receive an equity injection of 39,821,020 euro from the Region of Flanders using RRF". The investment policy of PMV (evidence 3) complements the one of PBA and it does not include any element that is not aligned with the provisions under the PBA investment policy.

The investment policy shall include the following elements:

1. **a description of the financial product offered by PMV i.e. an equity participation, potentially taking the form of equity, convertible loans, quasi-equity, hybrid-debt equity such as deeply subordinated loans with profit participations, shareholder loans, shareholder guarantees, mezzanine finance, venture loans, warrants or other forms of equity kickers offering equity-type risk;**
2. **the expected type of eligible final beneficiaries of PMV i.e. companies active in the field of biotechnology including in the area of red and green biotechnology;**
3. **the targeted term of the investments by PMV is between 5 and 15 years;**

The PBA investment policy (evidence 2) includes the required elements listed above, as follows:
1. Article 3.2 of the investment policy states that "The investments occur via equity participation in companies; such an equity participation potentially taking the form of equity, convertible loans, quasi-equity, hybrid-debt equity such as deeply subordinated loans with profit participations, shareholder loans, shareholder guarantees, mezzanine finance, venture loans, warrants or other forms of equity kickers offering equity-type risk."
2. Article 2.1 of the investment policy states that "The targeted eligible final beneficiary of PMV using the PBA are companies active in the field of biotechnology." This field includes red and green biotechnology.
3. Article 2.3 of the investment policy states that "The targeted term of the investments by PMV via the PBA is between 5 and 15 years".

PMV shall use for the additional equity the same audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509.

The PBA investment policy (evidence 2) states in Article 4.1 that "For the implementation of the PBA, PMV will use the same audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509."

The Investment Policy shall require that financial products that the additional equity supports comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

Furthermore, in the case of general support to corporates, the investment policy shall exclude companies with a substantial focus in the following sectors: (i) fossil fuel-based energy production and related activities; (ii) energy-intensive and/or high CO2-emitting industries; (iii) production, rental, or sale of polluting vehicles; (iv) waste collection, waste treatment and disposal, (v) processing of nuclear fuel, production of nuclear energy. Moreover, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries.

The PBA investment policy (evidence 2) lists verbatim in Article 3.4. all of the abovementioned list of activities and assets excluded from eligibility.

4. Commission Preliminary Assessment:

Satisfactorily fulfilled

10 August 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fifth payment request submitted by the Republic of Poland on 19 June 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 19 June 2026, Poland submitted a request for payment for the eighth instalment of the non-repayable support and the eighth instalment of the loan support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Poland provided due justification of the satisfactory fulfilment of the 16 milestones and targets of the eight instalment of the non-repayable support and 13 milestones and targets of the eight instalment of the loan support, as set out in Section 2 of the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland.[1]

For six targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Poland, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Poland has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the 29 milestones and targets. Based on the information provided by Poland, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 29 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Poland's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, the reforms concerning amendments to the Energy Law, which introduced requirements for establishment of uniform set of rules for connections to the electricity network, as well as the adoption of the Space Activities Act establishing a governance framework for space activities and satellite data usage in Poland.The milestones and targets also confirm progress towards the completion of investment projects related to purchase of 88 trams for Polish cities, as well as investments concerning digital technologies in school education, notably portable devices and computers for educators.

1 ST 9728/22 INIT; ST 9728/22 ADD 1; ST 15835/23 INIT; ST 15835/23 REV1; ST 15835/23 ADD 1; ST 11805/24 INIT; ST 11805/24 ADD 1; ST 9590/25 INIT; ST 9590/25 ADD 1; ST 15795/25 INIT; ST 15795/25 ADD1; ST 15795/25 ADD1 REV1; ST 9521/26 INIT; ST 9521/26 ADD1;

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

Contents

Non-repayable support – Eight instalment

Number and name of the Milestone: A2aG Changes in aggregation of budget expenditures and criteria for public investment appraisals

Related Measure: A.1.1 Reform of the fiscal framework

Qualitative Indicator: Provision in legal act(s) indicating entry into force

Time: Q1 2026

1. Context:

The measure aims to increase the transparency and efficiency of public spending.

Milestone A2aG concerns the entry into force of legal act(s) introducing changes in aggregation of budget expenditures, as well as the criteria for public investment appraisals.

Milestone A2aG is the fifth and last milestone of the reform. It was preceded by milestone A1G (under the first instalment), related to the budgetary classification system, milestone A3G (under first instalment), related to the extension of the scope of the SER, milestone A2G (under seventh instalment), related to a revised medium-term budgetary framework and revised spending review framework, and milestone A4G (under seventh instalment), related to review of the functioning of the stabilising expenditure rule.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 27 February 2026 amending the Act on Public Finances and certain other acts published on 30 March 2026 and entered into force on 14 April 2026 (Journal of Laws 2026, item 426)	Legislative act which introduced changes in the budgetary classification system, and public investment appraisals requirements.
3	Copy of the Regulation of the Ministry of Finance of 20 April 2026 on detailed classification of revenues, expenditures, inflows and outflows and foreign resources published on 28 April 2026 and entered into force on 29 April 2026 (Journal of Laws 2026, item 582)	Legislative act which introduced changes in the budget classification including new expenditure groups.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) introducing:

The following legal acts entered into force and pertain to the aggregation of budget expenditures and criteria for public investment appraisals:

1. The Act of 27 February 2026 amending the Act on Public Finances and certain other acts was published in the Journal of Laws on 30 March 2026 (details), hereinafter referred to as "the Act of 27 February 2026" (evidence No. 2). The relevant provisions entered into force on 14 April 2026 in accordance with its Article 23.
2. The Regulation of the Minister of Finance of 20 April 2026 on detailed classification of revenues, expenditures, inflows and outflows and foreign resources was published in the Journal of Laws on 28 April 2026 (hereinafter referred to as the "the Regulation of the Minister of Finance of 20 April 2026" (evidence No. 3). It entered into force on 29 April 2026 in accordance with its Paragraph 6.

- a new arrangement of groups aggregating the state budget expenditures, which shall apply as of the state budget planning process for the budgetary year 2027;

The new arrangement of groups aggregating expenditures of the state budget was introduced by Article 1(5) and (14) of the Act of 27 February 2026 which revised Articles 39 and 124 of the Act on Public Finances (hereinafter referred to as the "APF"). The revised Article 124 of the APF specifies the state budget expenditures groups (current transfers; benefits for natural persons; current expenditure; capital expenditure; and capital transfers) as well as more detailed items included in these groups. The revised Article 39 of the APF specifies that more detailed classification of public revenues and expenditure shall be specified in a Ministry of Finance Regulation. In line with the revised Article 39 of the APF, the Regulation of the Minister of Finance of 20 April 2026 provides more detailed classification of public revenues and expenditure in Annexes 1 to 5. Paragraph 4 of the Regulation of the Minister of Finance of 20 April 2026 specifies that the regulation applies for the first time to the planning of the state budget for 2027.

- new (i) general criteria for the appraisal of public investment projects, including a requirement to assess their expected maintenance costs, and (ii) provisions specifying the public sector units and the value of investment projects to which these criteria shall apply on a mandatory basis;

New general criteria for the appraisal of public investment projects are introduced by Article 1(17) of the Act of 27 February 2026 adding Articles 133aa to 133ac of the APF. The newly added Article 133aa(1) of the APF specifies the public sector units and the value of investment projects to which the new general criteria apply on a mandatory basis. The added Article 133aa(3) of the APF specifies the general criteria for the appraisal of public investment projects, which also incorporate a mandatory requirement to prepare a financial assessment of the investment, including its expected maintenance costs.

- an obligation for sectoral ministers to publish descriptions of general criteria for appraisal of public investment projects in respective sectors;

The obligation for sectoral ministries to develop descriptions of general criteria for appraisal of public investment projects in respective sectors was introduced by Article 1(17) of the Act of 27 February 2026 by adding Article 133aa(5) in the APF, which requires that ministers responsible for government departments for the departments under their supervision, and the President of the Council of Ministers for the entities under his / her supervision, ensure uniformity and objective application of the general criteria by developing descriptions of these criteria and publishing them in the Public Information Bulletin on the pages of the offices serving them. Article 20 of the Act of 27 February 2026 requires ministries responsible for government departments and the President of the Council of Ministers to publish the descriptions of the general criteria for appraisal of public investment projects by 30 June 2026.

- a requirement to publish on the website of the Ministry of Finance a template for information for publication on new investment projects with total costs exceeding PLN 100 million.

The requirement for the Ministry of Finance to publish a template for information for publication on new investment projects with total costs exceeding PLN 100 million is specified in Article 1(17) of the Act of 27 February 2026, which adds Article 133ac(6) to the APF. Article 21 of the Act of 27 February 2026 states that the Ministry of Finance is required to publish this template on the Public Information Bulletin website by 30 June 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A25aG Funding for projects to replace materials harmful to the environment and health in buildings used for agricultural production

Related Measure: A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector

Quantitative Indicator: Number

Baseline: 22 000

Target: 42 641

Time: Q4 2025

1. Context:

Investment A1.4.1 aims to increase competitiveness and resilience of the agricultural sector in Poland. The investment consists in funding for building or modernising infrastructure or equipment of actors in the sector, as well as for replacing materials harmful to the environment and health in buildings used for agricultural production.

Target A25aG requires that 42 641 projects received funding to replace materials harmful to the environment and health in buildings used for agricultural production.

Target A25aG is the third step of the implementation of the investment, and it follows the completion of milestone A20G (under the second instalment), related to the adoption of criteria for the selection of beneficiaries for all the projects under this investment, and target A25G (under the fourth instalment), related to the farmers who received funding to complete projects to replace materials harmful to the environment and health in buildings used for agricultural production, which provided a baseline for the target currently under assessment. It will be followed by targets A21G (under the ninth instalment), related to projects to modernise or build distribution or storage centres or wholesale markets; A23G (under 9th instalment), related to projects to build or modernise infrastructure or equipment in the agricultural sector; and A26G (under the ninth instalment), related to projects to build or modernise infrastructure or equipment by farmers of fishermen.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of projects that received funding to replace materials harmful to the environment and health in buildings used for agricultural production	The list contains 45 592 projects that received funding and provides an overview of case numbers.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		

3	Extracts of bank transfers carried out between 14 September 2023 and 6 November 025	Bank transfers indicating that the funds have been transferred from the Polish Development Fund (*Polski Fundusz Rozwoju*) to the beneficiary. The extracts include information about the case number of the project and the beneficiary, as well as the value of funding disbursed and the date of transfer.
4	Copies of technical checklists K-1/435 and K-2.5/435 signed between 5 September 2023 and 30 October 2025	Technical checklists for each project, containing assessments to ensure that the project meets all criteria necessary to enable a disbursement of funds. The checklists are signed by the relevant employee of the implementing agency - Agriculture Restructurisation and Modernisation Agency (*Agencja Restrukturyzacji i Modernizacji Rolnictwa*).
5	Terms of reference	Terms of reference published by the implementing agency. They establish the eligibility of beneficiaries and projects, as well as the intended policy objectives of this investment.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Projects received funding to replace materials harmful to the environment and health in buildings used for agricultural production. Furthermore, in line with the measure description, **the investment consists in funding [...] for projectsto replace materials harmful to the environment and health in buildings used for agricultural production.**

Poland submitted a list of 45 592 projects that received funding to replace materials harmful to the environment and health in buildings used for agricultural production (evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted the checklists and bank transfers for all selected units. The bank transfers (evidence No. 3) indicate that the funds have been transferred from the Polish Development Fund, which is the paying authority under the Polish Recovery and Resilience Facility (RRF) implementation system, to the beneficiary for the implemented project. The bank transfers include information about the case number of the project that has been implemented and the beneficiary, as well as the value of funding disbursed and the date of transfer. The bank transfers can be matched to the list of projects, and the corresponding checklists (evidence No. 4) through the case number of the project. To demonstrate that the funded projects fall within the scope of **projects to replace materials harmful to the environment and health in buildings used for agricultural production**, the Polish authorities submitted, as part of the sampling, checklists for 60 funded projects. These checklists contain the assessment by the implementing agency confirming, among others, that the project complies with the relevant terms of reference (point 9 of evidence No. 4). These terms of reference establish in Article 1 point 1 that the funding is meant to cover the costs of replacement of roof coverings containing asbestos on buildings used for agricultural production (evidence No. 5).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, as 45 592 projects received funding to replace materials harmful to the environment and health in buildings used for agricultural production, thus exceeding the goal of target A25aG by 2951.

Target A25aG is subsequent to target A25G. For target A25G, the authorities checked and confirmed that each reported beneficiary received funding for only one project from the list of projects. This was also verified by the Commission services as part of the sampling of target A25G.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A43G Entry into force of the legal act(s) defining responsibilities of regions regarding skills policies

Related Measure: A 3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements

Qualitative Indicator: Provisions in the legal act(s) indicating the dates of entry into force

Time: Q1 2025

1. Context:

This reform aims to prepare the workforce for the modern economy by improving the matching of skills and qualifications with Polish labour market requirements. This reform establishes a legal framework for the creation of Sectoral Skills Centres across Poland.

Milestone A43G requires entry into force of legal act(s) in relation to skills policy at the regional level. These acts are required to define the responsibility of Polish regions regarding skills policies, as well as to define a mandate for Regional Coordination Teams.

Milestone A43G is the third and last milestone of the reform, and it follows the completion of milestone A41G (under the fourth instalment) related to amending the Education Law, and A42G (under the fourth instalment) related to amending the Teachers Act.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Act of 27 February 2026 on Regional Coordination Teams for skills policy, that entered into force on 1 July 2026, except for Articles 20 and 21 which entered into force the day following publication on 3 April 2026 (Official Journal of Laws 2026, item 451).	This Act creates a legal framework for coordinating skills policies in Poland on a regional basis. It defines the responsibilities of regions regarding skills policies while also defining the role, tasks, and composition of Regional Coordination Teams to better align skills and qualifications with labour market needs.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of the legal act(s) defining responsibilities of regions regarding skills policies

The Act on Regional Coordination Teams for skills policy (hereafter referred to as “the Act”; evidence No. 2) was adopted on 27 February 2026 and published in the official Journal of Laws on 2 April 2026. The Act enters into force in a phased manner. Articles 20 and 21 entered into force on 3 April

2026, the day following the Act's official publication, as provided for in Article 30. The remaining provisions entered into force on 1 July 2026, pursuant to Article 30 of the Act.

The legal act(s) shall define the responsibilities of regions regarding skills policies [...]

The Act (evidence No. 2) defines regional responsibilities in the area of skills policies by amending the Act of 5 June 1998 on Regional Self-Government, notably through the insertion of Article 10d and the modification of Article 11, as provided for in Article 16 (1) and 16 (2) of the Act.

The new Article 10d of the Act of 5 June 1998 on Regional Self-Government (evidence No. 2) assigns the responsibility to the Voivodships (i.e. regions) for planning, coordinating, monitoring, and evaluating activities aimed at developing the skills of its residents and promoting the concept of lifelong learning, including vocational education and training.

The Act (evidence No. 2) amends Article 11 of the Act of 5 June 1998 on Regional Self-Government by adding Paragraph 2.4 that establishes an obligation of the Regional Self-Government to include the development of residents' skills and the promotion of lifelong learning among the objectives of the regional development strategy.

[...] and define the mandate of the Regional Coordination Teams, [...]

The Act (evidence No. 2) defines in Article 3.1 the mandate of Regional Coordination Teams. This article specifically outlines the powers and tasks to be carried out by the Regional Coordination Teams, namely issuing recommendations for the development of the draft development strategy of the voivodship, giving an opinion on the draft strategy or its update in the field of skills policy, issuing recommendations for the implementation of public policies covering skills policies, and issuing opinions on the validity of education in a given profession in accordance with the needs of the labour market.

[...] including the obligation to monitor the regional skills policy.

Article 3.1, subparagraph 4 of the Act (evidence No. 2) introduces an obligation for Regional Coordination Teams to monitor the overall progress of skills policies within their own respective Voivodships. The article also mandates the Regional Coordination Teams to monitor and evaluate the implementation of their recommendations on regional skills policies by the Voivodships, as set out under Article 3.1 subparagraph 2 and subparagraph 3 of the Act.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A45G - T2 - Sectoral Skills Centres

Related Measure: A3.1.1 Investments in modern vocational training, higher education and lifelong learning

Quantitative Indicator: Number

Baseline: 10

Target: 120

Time: Q3 2025

1. Context:

The objective of the investment is to establish Sectoral Skills Centres.

This measure consists in (i) the establishment and development of Regional Coordination Teams and (ii) the construction works and equipment purchase for the Sectoral Skills Centres.

Target A45G provides for the construction or reconstruction or expansion or renovation of 120 Sectoral skills centres and related purchase of equipment.

Target A45G is the final milestone or target of the investment, and it follows the completion of targets: A49G, related to the establishing of Regional Coordination Teams (under the 2nd instalment); target A44G, under which the first ten Sectoral Skills Centres were established (under the 5th instalment); as well as target A50G, related to the development of operationalised implementation programmes for the Integrated Skills Strategy (under the 4th instalment).

2. Evidence provided

	Name of the evidence	Short description
1	Summary Document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of Sectoral Skills Centres	List of 119 Sectoral Skills Centres that have been constructed or reconstructed or expanded or renovated and, for each Centre, the occupational field in which the Centre was established.
3	119 Certificates attesting the completion of construction, reconstruction, expansion, or renovation, signed by construction managers and beneficiaries, dated between January 2023 and July 2026	Certificates attesting the completion of construction, reconstruction, expansion, or renovation signed by construction managers and beneficiaries: In case of construction: a certificate from the construction manager and the beneficiary confirming the completion of the construction In case of an expansion: a certificate from the construction manager and the beneficiary In case of reconstruction or adaptation: a certificate from the contractor's representatives and the beneficiary
4	119 lists of invoices for the purchased	Lists of invoices for the purchase of equipment contain a unique invoice's identifier, amount paid, date of purchase, and a

	equipment signed by representatives of the Final Support Beneficiaries from January 2023 to July 2026 and the copy of one invoice per centre	description of the equipment purchased. Apart from the lists, for each centre, a copy of one of the invoices referenced in the list.
5	119 documents confirming the occupational field in which the Centre was established from January 2023 to July 2026	Documents confirming the occupational field in which the Centre was established: • For public Centres, the resolution establishing the Centre • For non-public SSCs – a certificate of entry in the register of non-public schools and institution;

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

120 Sectoral Skills Centres constructed or reconstructed or expanded or renovated. Each centre shall purchase equipment, as evidenced by a list of invoices for the purchased equipment. For sectoral skills centres in the occupational field of petrochemical industry, curricula shall be provided to assess compliance with the DNSH principle. Sectoral skills centres shall not be established in the occupational fields of: (i) underground mining and hard coal processing; (ii) geology, borehole, mining and gas network.

Poland submitted a list of 119 Sectoral Skills Centres that have been constructed or reconstructed or expanded or renovated (evidence No. 2), which includes, for each Centre the occupational field in which the Centre was established. On the submitted list there were no centres established in the occupational fields of (i) underground mining and hard coal processing, (ii) geology, borehole, mining and gas network and (iii) petrochemical industry; therefore, the requirement that the curricula for sectoral skill centres in the occupational field of the petrochemical industry shall be provided to assess compliance with the DNSH principle did not apply.

For each of the 119 Sectoral Skills Centres, Poland submitted:

- certificates attesting the completion of construction, reconstruction, expansion, or renovation, signed by construction managers and beneficiaries. (evidence No. 3);
- lists of invoices for the purchase of equipment containing a unique invoice's identifier, amount paid, date of purchase, and a description of the equipment purchased (evidence No. 4);
- documents confirming the occupational field in which the Centre was established (evidence No. 5), for public Centres, the resolution establishing the Centre and for non-public Centres – a certificate of entry in the register of non-public schools and institution. These documents demonstrate that all the evidence provided relate to sectoral skills centres.

Following the analysis of the lists of invoices submitted (evidence No. 4), Poland further submitted, for each centre, a copy of one of the invoices referenced in the list, as selected by the Commission.

The Council Implementing Decision required that 120 Sectoral Skills Centres were constructed or reconstructed or expanded or renovated, equipment purchased. The Council Implementing Decision also required that each centre shall purchase equipment, as evidenced by a list of invoices for the purchases equipment. The number of Sectoral Skills Centres constructed or reconstructed or expanded or renovated, for which equipment was purchased is 119. While this constitutes a minimal numerical deviation of 0.8% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A64G - Number of social economy entities receiving financial support

Related Measure: A4.3.1 Investment into social economy entities

Quantitative Indicator: Number

Baseline: 0

Target: 1000

Time: Q4 2025

1. Context:

The objective of this investment is to maximise the impact of social economy entities in terms of social and professional reintegration of people at risk of social exclusion and to support the deinstitutionalisation of social services. This measure consists in decisions awarding social enterprise status and signature of grant agreements to support social economy entities that commit to maintaining employment for at least 12 months following the date of the agreement.

Target A64G provides for signing grant agreements for the support of at least 1 000 social economy entities on providing financial support, including the commitment for maintaining employment for at least 12 months following the date of the agreement.

Target A64G is the second and last target of the investment, following target A63G (under the seventh instalment), related to decisions awarding a social enterprise status to 1 400 social economy entities.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of grant agreements	List of 1012 grant agreements. The list contains the ordinal number and the unique grant agreement number.
3	Copy of Terms and conditions of the call for applications under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025”	Document outlining the rules for support under the programme implementing the Recovery and Resilience Plan investment A4.3.1.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		

4	Copy of the grant agreements for financial support under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025” signed by the Minister of Family and Social Policy and the beneficiary between 13 July 2023 and 30 August 2024.	Each grant agreement contains names of both parties signing the agreement, amount of funding granted, rights and obligations of the parties, scope of activities, monitoring and controls, reporting, deadline, the conditions and procedure for amending and terminating the agreement, other conditions.
5	Downloaded copies of assessment cards for applications for financial support under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025”.	Each assessment card confirms the check by the Ministry of Family, Labour and Social Policy that an entity applying is eligible for funding (is a social economy entity),

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Grant agreements for the support of at least 1 000 social economy entities on providing financial support shall be signed.

Poland submitted a list of 1098 grant agreements for financial support to the social economy entities (evidence No. 2), including the unique number of each grant agreement.

Following the selection of a random sample of 60 units, Poland submitted individual grant agreements for financial support to social economy entities (evidence No. 4). The evidence provided for a sample of 60 units confirmed that the grant agreements have been signed by both parties, meaning the Minister of Family, Labour and Social Policy and the beneficiary.

Furthermore, the evidence provided for a sample of 60 units confirmed that each grant agreement contains a provision (paragraph 1 point 4) which specifies that the support is granted to a social economy entity. In addition, Poland submitted 60 assessment cards for the applications for financing under this Programme (evidence No. 5). These cards confirm, on a case-by-base basis, that a check was done to establish that an entity applying for funding is eligible, namely complies with the requirement to be a social economy entity.

Finally, the evidence provided for the sample of 60 units includes the amount of the financial support in paragraph 3 that the Minister is committing to grant to the beneficiary.

The grant agreements shall include the commitment for maintaining employment for at least 12 months following the date of the agreement.

The evidence provided for a sample of 60 units confirmed that each grant agreement (evidence No. 4) includes a provision (either in paragraph 10 point 1 or paragraph 9 point 1 of the agreement) that requires from the social economy entity “ to maintain employment for a period of 12 months in accordance with chapter V, paragraph 4, point 4 of the Terms and conditions of the call for applications under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025” (evidence No. 3), failing which the financial support must be repaid”. Paragraph 4 of the chapter V of the Terms and conditions of the call lists the eligible costs. Point 4 of this document states the following: “costs incurred should be considered eligible provided that the level of employment is maintained for a period of at least 12 months from the date of signature of the agreement for support, even if the project implementation period is shorter than 12 months. The requirement to maintain the level of employment shall apply to all entities receiving support under the Programme.” (evidence No. 3, page 13).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, and that 1012 grant agreements for the support of at least 1 000 social economy entities on providing financial support have been signed, thus exceeding the goal by 12 grant agreements.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A72G Capacity building measures for the State Labour Inspection

Related Measure: A4.7 Limit the segmentation of the labour market

Qualitative Indicator: Adoption of the set of actions aimed to increase the capacity of the State Labour Inspection

Time: Q2 2026

1. Context:

The objective of the reform is to limit the segmentation of the labour market and to reinforce the State Labour Inspection (PIP) in its control role of compliance with labour law provisions. This measure consists in changing the legal framework in which PIP is operating allowing for converting civil law contracts concluded under the conditions of a labour code with employment contract and introducing of a set of actions aimed to increase the capacity of the State Labour Inspection.

Milestone A72G covers a set of actions aimed to increase the capacity of the Labour State Inspection, including: (1) The adoption of the multi-annual strategy on capacity building and working conditions; (2) The adoption of the budget of the State Labour Inspection for 2026 with the overall increase of at least 10% in comparison to 2025; (3) Establishing an inter-institutional risk assessment taskforce with the participation of representatives of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration; (4) Launching an electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS); (5) Conducting an audit of the IT security systems in the State Labour Inspection; and (6) The adoption of the order of the Chief Labour Inspector on the management methods and standards for labour inspections.

Milestone A72G is the second milestone of the reform, and it follows the completion of milestone A71G (under the 7th instalment) related to the entry into force of a legislative act providing for, among other things, the possibility of transforming a civil law contract into an employment contract by means of an administrative decision issued by the State Labour Inspection, data exchange between the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS), and conditions making the controls of labour inspections more effective and targeted.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2	Copy of the Act of 11 March 2026 on changing the act on the State Labour Inspection and other acts (Journal of Laws of 2026, item 473) that enters into force on 7 July 2026.	The Act aims to enhance the enforcement capabilities of the State Labour Inspection. It includes provisions for data exchange, remote inspections, and increased penalties. The Act amends the Act on the State Labour Inspection, the Labour Code, the Civil Procedure Code, the Code of Procedure in Misdemeanour Cases,

		Tax ordinance, the Act on social security system, among others.
3	Copy of the multi-annual strategy on capacity building and improving working conditions of the State Labour Inspectorate (for the years 2026-2028) adopted on 7 May 2026.	The multi-annual strategy on capacity building and working conditions sets out number of actions needed in order to increase the capacity of the State Labour Inspection.
4	Copy of the Order of the Labour Protection Council No. 11/XII/2026 of 7 May 2026 endorsing the multi-annual strategy on capacity building and improving working conditions of the State Labour Inspectorate.	The order endorses the multi-annual strategy on capacity building and improving working conditions of the State Labour Inspectorate.
5	Copy of the Budgetary Law for 2025 adopted on 9 January 2025 and published on 20 January 2025 in the Journal of Laws of 2025, item 63.	The budgetary law for 2025 sets out the budget for public spending, including the budget of the State Labour Inspection.
6	Copy of the Budgetary Law for 2026 adopted on 9 January 2026 and published on 20 January 2026 in the Journal of Laws of 2026, item 62.	The budgetary law for 2026 sets out the budget for public spending, including the budget of the State Labour Inspection.
7	Copy of the tripartite agreement on the establishment of the interinstitutional task force on risk assessment in order to increase the effectiveness of control by the State Labour Inspectorate signed between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration on May 8, 2026.	The agreement between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration which establish an inter-institutional risk assessment taskforce.
8	Copy of the acceptance protocol signed on 7 July 2026 between the IT company (external provider) and the Social Insurance Institution (ZUS) that hosts the channel needed to launch the electronic data exchange channel.	Acceptance protocol for the IT systems development needed to launch the electronic data exchange channel concerning the IT development for ‘production start’.
9	Copy of the acceptance protocol signed on 7 July 2026 between the IT company (external provider) and the Social Insurance Institution (ZUS) that hosts the channel needed to launch the electronic data exchange channel.	Acceptance protocol for the IT systems development needed to launch the electronic data exchange channel concerning the IT development for ‘installation pack’.
10	Copy of the acceptance protocol signed on 7 July 2026 between the IT company (external provider) and the Social Insurance Institution (ZUS) that hosts the channel needed to launch the electronic data exchange channel.	Acceptance protocol for the IT systems development needed to launch the electronic data exchange channel concerning the IT development for ‘tailored software’.
11	Copy of the tripartite agreement on the electronic data exchange channel signed between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration on 7 July 2026.	The agreement between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration which sets the terms and conditions of exchange of personal data through the channel.

12	Copy of the Audit report of the IT security systems in the State Labour Inspection of 30 April 2026 by Smartech IT PSA ("IT Audit Report").	Audit report of the IT systems in the State Labour Inspection conducted in March and April 2026, and adopted on 30 April 2026, with its Annex III. The report covers IT security systems, including their compliance with the national legislation. Specifically Annex III to the report concerns the critical elements of the IT security systems. The physical version provided was redacted due to cybersecurity concerns. The unredacted audit report was verified by the Commission through the on-the-spot check.
13	Copy of the Order of the Chief Labour Inspector No. 14/26 on the management methods and standards for labour inspections adopted on 29 April 2026.	The order sets out methods and standards for carrying out labour inspectors by the State Labour Inspectorates. The order entered into force on the day of its adoption, with the exception of some provisions – itemised in analysis section below – which entered into force on 8 July 2026.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

A set of actions shall be adopted to increase the capacity of the State Labour Inspection, including:

1) The adoption of the multi-annual strategy on capacity building and working conditions

According to paragraph 1 of the Order of the Labour Protection Council No. 11/XII/2026 of 7 May 2026 (evidence No. 4), the multi-annual strategy on capacity building and working conditions of the State Labour Inspectorate for the years 2026-2028 (hereinafter referred to as 'the Strategy') (evidence No. 3) was adopted on 7 May 2026 by the Labour Protection Council. The amendment to the law on the State Labour Inspectorate (Article 1, point 6b) designates the Labour Protection Council as the competent body to endorse the strategy (evidence No. 2).

which provides for:

- **addressing the challenge of unfilled vacancies;**

The Strategy sets out the requirement for addressing the challenge of unfilled vacancies under Section III, point 1 *"Strengthen the staffing capacity of the National Labour Inspectorate by reducing vacancies, increasing the attractiveness of employment and developing and stabilising staff"* (evidence No. 3, pages 12-25). Detailed actions planned to address the challenge of unfilled vacancies include, e.g. creating and maintaining the image of National Labour Inspectorate as an attractive employer; conducting a detailed analysis of the staffing needs;

shortening the duration of recruitment procedures; increasing the transparency of candidate evaluation criteria; expanding the channels for the publication of job advertisements, as well as actions development of actions aimed at the current employees of the National Labour Inspectorate such as internal mentoring, internal career opportunities, and flexible working conditions, among others.

- **roll out of IT tools to be used for remote inspections;**

The roll out of IT tools to be used for remote inspections is addressed under Section III, point 4 of the Strategy "*Implementation of main and operational objectives, Digital transformation as an instrument for strengthening the operational potential of State Labour Inspection"* (evidence No. 3, pages 50-58)*".*

The Strategy set outs the roll out of designated IT tools to be used for remote inspections (evidence No. 3, pages 50-58). The roll out of these IT tools covers the design stage, IT tools development, and integration up to testing and implementation. These dedicated IT tools to be used for remote inspections are additional to the currently existing IT tools and systems. Development and then reliance on these IT tools for remote inspections is essential to ensure cost- and time-savings at the State Labour Inspectorate. In turn, this will increase the capacity of the State Labour Inspectorate as it will put it in a position to carry out more inspections to ensure the compliance with the labour laws.

- **training plan for the staff on the new laws, operating standards and IT tools;**

The training plan for the staff on the new laws, operating standards and IT tools is set out as one of the main objectives under Section II, point 2 of the Strategy "*Training for employees in the implementation of new regulations, operational standards, and IT tools*" (evidence No. 3, pages 27-39, see in particular training plan on pages 29-30).

The actions set forth in the Section II of the Strategy include in particular, **training plan for the staff on**:

(1) **new laws**, substantive training in labour law, administrative law and employment relationship qualifications for the labour inspectors;
(2) **operating standards:** procedures, evidence, legal arguments, and risk assessment standards for the new powers to issue decisions transforming improperly concluded civil law contracts into employment contracts: preparation for conducting remote inspections as a fully legitimate form of control activity; New methods and standards for managing inspections based on risk assessment: analytical tools, classification of entities for inspection, decisions on priorities;
(3) **IT tools**: development of digital competences and use of data in the work of the labour inspector by exploiting the training potential of the PIP Training Centre; development of IT infrastructure supporting control activities, including remote controls, cybersecurity and personal data processing standards in IT tools;

- **management methods and risk assessment tools to make the inspections targeted.**

The management methods and risk assessment tools to make the inspections targeted are set out under Section II, point 5 of the Strategy "*Management methods and risk assessment tools so that controls are targeted and effective"* (evidence No. 3, pages 65-82). These actions include increasing a coordination by national and regional offices of the State Labour Inspection; building an integrated risk analysis system for all control bodies of the State Labour Inspection;

implementing the provisions of the amended Act on the State Labour Inspection Act; use of the risk assessment developed by the inter-institutional task force of the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) in the control and supervision activities; and use of on-line access to data from the ZUS ICT system in control and supervision activities. Through these actions, inspections of the Labour State Inspection will be more targeted, as the planning of inspections will be based also on data provided by other institutions and on jointly developed risk assessment models.

2) **The adoption of the budget of the State Labour Inspection for 2026 with the overall increase of at least 10% in comparison to 2025;**

The Budgetary Law for 2026 was adopted on 9 January 2026 and published on 20 January 2026 in the Journal of Laws of 2025, item 63. According to the Budgetary Law for 2026, the budget for the State Labour Inspection for 2026 amounts to PLN 682 265 000 (evidence No. 6, page 41, Table 1). According to the Budgetary Law for 2025, the budget for the State Labour Inspection for 2025 amounted to PLN 609 891 000 (evidence No. 5, page 41, Table 1). Therefore, there is an increase of 11.9% in 2026 in comparison to 2025, fulfilling the milestone requirement of an increase of at least 10%.

3) **Establishing an inter-institutional risk assessment taskforce with the participation of representatives of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration;**

The inter-institutional risk assessment taskforce with the participation of representatives of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration was established through a tripartite agreement between of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration signed on 8 May 2026 (hereinafter referred to as 'the Agreement', evidence No. 7). The Agreement was signed pursuant to Article 11 of the amendment to the law on the State Labour Inspectorate (evidence No. 2). The Agreement came into force on the day of signature by the last party, i.e. on 8 May 2026, and was concluded for an indefinite period of time (paragraph 11). The Agreement establishes an Interinstitutional Task Force for Risk Assessment to increase the effectiveness of inspections carried out by the State Labour Inspectorate, particularly by the identification and analysis of areas presenting an elevated risk of infringements of labour law, and to lay down the rules governing its operation (paragraph 1). The Agreement sets out the composition of the taskforce with representatives of the relevant three institutions (paragraph 3), defines the duties of the taskforce such as: the identification of areas and entities with an increased risk of violations of labour law; developing the concept of implementing a coherent risk assessment system and exchange of information between the Parties about identified risks; the preparation and updating of risk assessment principles and criteria; development of analytical models supporting the identification of labour law infringements; and supporting analytical activities through the use of information at the disposal of the Parties (paragraph 4 of the Agreement, evidence No. 7).

4) **Launching an electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS);**

In line with Article 5(6) of the amendment to the law on the State Labour Inspectorate (evidence No. 2), the electronic data exchange channel (hereinafter referred to as 'the channel') is set up at the Social Insurance Institution (ZUS) for carrying an electronic data exchange between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue

Administration (KAS). The development of the IT systems underlying the channel took place at ZUS and was confirmed by the acceptance protocols signed on 7 July 2026 (evidence No. 8, 9 and 10). The channel was launched on 8 July 2026, as required by the national law referred to above. Operational arrangements on the personal data exchange between these three institutions are set out in the tripartite agreement signed on 7 July 2026 (evidence No. 11).

The Commission services conducted a remote on-the-spot check on 10 July 2026 to verify that the electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) was launched.

This check was completed successfully, confirming that electronic data exchange channel between these three institutions was launched. The on-the-spot check allowed to observe in real time the incoming requests for data from the State Labour Inspection. In addition, the on-the-spot covered a review of different scenarios of the data exchange through the interfaces made available to the staff of the State Labour Inspection.

Launching the channel allows for the efficient data exchange of PIP with ZUS and KAS in real time, which in turn leads to an increase in the capacity of the State Labour Inspection.

5) Conducting an audit of the IT security systems in the State Labour Inspection; and

The audit of the IT security systems in the State Labour Inspection was conducted in March and April 2026 as per table 1 of the Audit report of the digital security and IT systems in the State Labour Inspection (hereinafter referred to as ‘the IT Audit Report’, evidence No. 12). The IT Audit Report covers the IT security systems in the State Labour Inspection and their compliance with the ISO norms (business continuity), requirements of the national cybersecurity legislation, as well as an assessment of the systems’ readiness for the launch of the electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) (evidence No. 12).

Due to cybersecurity concerns, the Polish authorities provided the Commission the copy of the redacted Audit report. The Commission services conduced an on-the-spot check on 15 June 2026 of the unredacted report to verify the scope and completeness of the whole IT Audit Report and confirm its compliance with the requirement. This check was completed successfully, confirming that the scope of this IT audit encompassed the assessment of the IT security systems, notably the assessment of IT networks, security of the transmission networks and its vulnerability for cyberattacks.

6) The adoption of the order of the Chief Labour Inspector on the management methods and standards for labour inspections.

The Order of the Chief Labour Inspector No. 14/26 on the management methods and standards for labour inspections was adopted by the Chief Labour Inspector on 29 April 2026 (hereinafter referred to as ‘the Order’) (evidence No. 13).). The Order sets out the management methods and standards for labour inspections including *inter alia* as regards the scope of controls (Section II), planning of controls (Section IV), carrying out of controls (Section V), document management (Section VI), supervision and monitoring (Section VII). In line with its Article 2, the Order came into force on the day of its adoption, while points IV.6.2, IV.8.3(b), second indent, and points (c), IV.8.4, IX.1(h) and IX.2 of the Annex to the Order came into force on 8 July 2026 (evidence No. 13).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A73G Signature of the Contribution Agreement between the government of Poland and the European Commission

Related Measure: A5.1 Contribution to the Member State Compartment under the InvestEU programme

Qualitative Indicator: Signature of the Contribution Agreement

Time: Q4 2025

1. Context:

The objective of this measure is to incentivise private investment and improve access to finance for Polish SMEs through a public investment in the InvestEU Member State compartment. The contribution to the InvestEU Member State compartment is to be used for guarantees. This financial product should operate by providing guarantees through financial intermediaries to the private sector.

Milestone A73G concerns the signature of the InvestEU Contribution Agreement between the European Union and the Republic of Poland. Signature of a contribution agreement is a pre-requisite of the set-up of the InvestEU Member State compartment[2]. The contribution from the RRF amounts to EUR 339 305 938.

Milestone A73G is the first step in the implementation of the investment. It will be followed by target A74G (under the 9th instalment), related to the approval of the financing or investment operations by the InvestEU Investment Committee.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Copy of the Contribution Agreement between the European Union and the Republic Poland in respect of the Member State Compartment under the InvestEU Programme signed on 18 March 2026 ("the Contribution Agreement").	Agreement signed between the European Union and the Republic of Poland defining the Member State compartment under the InvestEU Programme.
3	Copy of the Amendment Agreement in respect of the EIF MS-C Schedule No 8, Poland, signed on behalf of the European Union and of the European Investment Fund on 2 June 2026, together with its Appendix EIF MS-C Schedule No. 8 Poland ("the Amendment Agreement").	Amendment adding Poland's Schedule to the existing InvestEU Guarantee Agreement between the European Commission, European Investment Bank and European Investment Fund.
4	Copy of the Annex XII of the InvestEU Guarantee Agreement signed between the	The excerpt from Annex XII to the InvestEU Guarantee Agreement

[2] See: Article 10 of the Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU), 2015/1017, OJ L 107, 26.3.2021, p. 30

	European Commission and European Investment Fund concerning the implementation of Member State compartments (“Annex XII to the InvestEU Guarantee Agreement”).	setting out the terms and conditions for Member State compartments. These terms and conditions apply to all MS compartments and should be read in conjunction with the “EIF Product Schedule” (evidence No. 5 listed below).
5	Copy of the Schedule 1.2 SME Competitiveness Guarantee (“the EIF Product Schedule”).	Technical annex to the InvestEU Guarantee Agreement that defines how the ‘SME Competitiveness Guarantee’ financial product operates.
6	Link to the InvestEU Portfolio (“The InvestEU Portfolio): https://engage.eif.org/investeu/guarantees.	Link to the website of the European Investment Fund of the InvestEU Portfolio, including the technical specifications of the guarantee products.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Signature of the Contribution Agreement under the InvestEU between the government of Poland and the European Commission for an amount of EUR 339 305 938.

The Contribution Agreement under the InvestEU was signed by the Minister of Funds and Regional Policy of Poland, on behalf of the Republic of Poland, on 16 March 2026, and by the Deputy Director-General of the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, on behalf the European Commission, on 18 March 2026. Clause 5(2) of the Contribution Agreement establishes that the provisioning for the EU Guarantee for the Member State compartment for Poland, financed by the Recovery and Resilience Facility (RRF) amounts to **EUR 339 305 938** (evidence No. 2).

First, in line with the measure description, **this measure shall consist of a public investment in the InvestEU Member State compartment in order to incentivise private investment and improve access to finance for Polish SMEs**. The Contribution Agreement (Clause 8 and 11) sets out that the contribution to the InvestEU Member State compartment shall be allocated to the SME Policy Window, in particular to improve access to finance for Polish SMEs.

Second, in line with the measure description, **the contribution to the InvestEU Member State compartment shall be used for guarantees. This financial product shall operate by providing guarantees through financial intermediaries to the private sector**. Clause 11(6) of the Contribution Agreement (evidence No. 2) sets out that financial products to be implemented under the InvestEU Member State compartment are capped guarantees with features designed to improve the competitiveness and growth of enterprises by facilitating access to finance for Polish SMEs (such as the European Investment Fund SME Competitiveness). The Amendment Agreement (evidence No. 3) and in particular its Appendix “EIF MS-C Schedule No. 8 Poland” sets out the technical specifications of the financial product under the Member State compartment for Poland, namely that (1) the financial product to be implemented under the Member State compartment for Poland is the “SME Competitiveness Guarantee EIF Product” (evidence No. 5); and that (2) the financial product operates by providing capped guarantees through financial intermediaries to the private sector. This information is also available on the EIF website under the “InvestEU Portfolio” (evidence No. 6). The Commission services accessed the link to the InvestEU Portfolio on 20 May 2026 to verify the technical specifications of the ‘SME Competitiveness Guarantee EIF Product’. This check was completed successfully, confirming that this product provides guarantees through financial intermediaries to the private sector.

Furthermore, in line with the description of the measure, **Poland shall sign a contribution agreement with the European Commission that shall include:**

- **The proposed Implementing Partner.**

  Clause 12 of the Contribution Agreement (evidence No. 2) stipulates that Poland proposes the European Investment Fund (the EIF) as the Implementing Partner.

- **The requirement of compliance with the DNSH Technical Guidance ((2023) 6454 final). If necessary, the Guarantee Agreement shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use (footnote 147); (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks (footnote 148); (iii) activities and assets related to waste landfills, incinerators (footnote 149) and mechanical biological treatment plants (footnote 150).**

  Clause 4.5 of the Contribution Agreement (evidence No. 2) stipulates that the InvestEU Guarantee Agreement shall ensure compliance with the “Do not significant harm” guidance. The EIF Product Schedule (evidence No. 5) sets out in Clause 2 terms and conditions related to compliance with DNSH. In accordance with Article 2.4 of the Technical Guidance on the application of “do not significant harm” under the Recovery and Resilience Facility Regulation[3], financial products under the InvestEU Member State compartment as referred to in Article 7 of Regulation (EU) 2021/241, which follow the Technical guidance on sustainability proofing for the InvestEU Fund and the environmental policies of implementing partners like the EIB Group (incl. the EIF) are considered to prove the absence of significant harm as per Article 5(2) of Regulation (EU) 2021/241. Article 8 of the Annex XII to the InvestEU Guarantee Agreement (evidence No. 4) sets out that the specific terms for compliance with DNSH.

- **The description of the monitoring system to be used to report on the funds being mobilized.**

  Clause 4(2) of the Contribution Agreement (evidence No. 2) sets out an obligation for the Commission to monitor implementation of the Guarantee Agreement. Consequently, Clause 14 of the Contribution Agreement (evidence No. 2) sets out the reporting requirements, which include the submission of an annual report, consisting of one financial and one operational chapter to monitor the implementation of the agreement. Reporting on funds mobilized is ensured in Clause 14(4) of the Contribution Agreement (evidence No. 2) that requires the Implementing Partner to provide information on indicators set out in Annex III of InvestEU Regulation, thus investment mobilised and amount of private finance mobilised.

Lastly, in line with the measure description, **a Guarantee Agreement between the Commission and**

[3] Commission Notice, *Technical Guidance on the application of “do not significant harm” under the Recovery and Resilience Facility Regulation*, 28.9.2023, C(2023)6454 final.

Implementing Partner, selected in accordance with the relevant provisions of Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017, shall enter into force.

The Amendment Agreement (evidence No. 3) amends the InvestEU EU Guarantee Agreement between the European Union and the European Investment Fund of 7 March 2022, in force since 7 March 2022, to add the provisions relevant for the MS compartment for Poland. EIF is an Implementing Partner selected in accordance with the relevant provisions of Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017. The Amendment Agreement entered into force on 2 June 2026 according to its Clause 3.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: B41G Support for wastewater or water supply

Related Measure: B.3.1.1 Investments in wastewater or water supply infrastructures in rural areas

Quantitative Indicator: Number

Baseline: 0

Target: 150

Time: Q4 2025

1. Context:

The objective of this measure is to increase the availability of water supply and wastewater treatment infrastructure in rural areas. The measure consists in supporting investments in the construction, extension or modernisation of water supply or wastewater disposal systems.

Target B41G concerns support for wastewater or water supply projects.

Target B41G is the first target in the investment part of the measure. It will be followed by the final target B41aG (under the ninth instalment), which also concerns support for wastewater or water supply projects.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	List of 150 wastewater or water supply projects	List of 150 projects supported under the measure, with unique identifiers and information on location, types of works completed and dates of issuance of the corresponding protocols of acceptance.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
3	Copies of protocols of acceptance for the construction, extension or modernization of wastewater or water supply disposal systems issued between 27 December 2024 and 23 January 2026.	Protocols of acceptance signed by municipal authorities and contractors, confirming the completion of construction, extension or modernisation of works on wastewater or water supply systems.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Protocol of acceptance issued for the construction, extension or modernisation of water supply or wastewater disposal systems. Furthermore, in line with the measure description, **this measure consists in supporting the construction or extension or modernisation of water supply or wastewater disposal systems.**

Poland submitted a list of 150 wastewater or water supply projects supported under the measure (evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted protocols of acceptance, signed by the contracting party (municipal authority) and the contractor, for the construction, extension or modernisation of water supply or wastewater disposal systems (evidence No. 3), which demonstrate the scope of works completed for whole systems and confirm that the works had been completed according to technical specifications. For projects that entailed modernisation of water supply or wastewater disposal systems, the protocols allow verifying the extent of these works for e.g., modernisation of wastewater treatment plant.

The evidence provided for the sample of 60 units confirmed that the requirements of the target have been met and that protocols of acceptance had been issued for the construction, extension or modernisation of 150 water supply or wastewater disposal systems.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: C14G Vouchers for portable computers

Related Measure: C2.1.2 Digital technologies in school education – portable devices

Qualitative Indicator: Number

Baseline: 0

Target: 533 658

Time: Q4 2025

1. Context:

The objective of this investment is to supply schools in Poland with ICT equipment to expand the use of digital technologies in school education.

Target C14G consists in at least 533 658 vouchers (discount codes) for portable computers registered in the database of the Laptop for Teacher ("*Laptop dla nauczyciela*") system.

Target C14G is one of two steps of the investment, together with target C15G (under the 8^{th} instalment as well) covering portable devices delivered to 16 500 schools.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	A list of vouchers registered – extract from the database of the Laptop for Teacher system issued on 01 June 2026	The list contains the unique identifier of each teacher who has received a voucher and the unique identifier of the voucher awarded to the teacher.
3	Copy of the Act of 7 July 2023 on Supporting the Development of Digital Competences of Students and Teachers (Journal of Laws of 2023, item 1369) with date of publication 14 July 2023 and date of entry into force: 1 September 2023 https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20230001369/T/D20231369L.pdfdo	The Act lays down the rules and procedure for granting support to pupils and teachers in connection with the development of competences digital.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

At least 533 658 vouchers (discount codes) for portable computers shall be registered in the database of the Laptop for Teacher ("Laptop dla nauczyciela") system.

According to the Act of 7 July 2023 on Supporting the Development of Digital Competences of Students and Teachers (Journal of Laws 2023, item 1396, hereinafter referred to as “the Act”, evidence No. 3), Article 2, paragraph 3, point 2, support for the development of digital competencies can include “the transfer to teachers of one-off benefits in the form of vouchers for the purchase of laptops or browser laptops, hereinafter referred to as ‘vouchers’”.

To allow for the vouchers to be transferred, the Minister responsible for digitalization has established an ICT system called Laptop for Teacher ("*Laptop dla nauczyciela*"), as per Article 20, paragraph 1 of the Act (evidence No. 3). The relevant school managing authorities determined the eligibility of teachers to receive the vouchers (Article 15, paragraph 5 of the Act) and submitted applications via the Laptop for Teacher system. Subsequently, discount codes confirming the issuance of the vouchers have been registered in the database of the Laptop for Teacher system and sent to the teacher’s email addresses. A list containing the unique identifier of each teacher who has received a voucher and the unique identifier of the voucher awarded to the teacher was extracted from the database of the Laptop for Teacher system (evidence No.2)

The Commission services conducted an on-the-spot check on 2 July 2026 to verify the number of vouchers registered in the database of the Laptop for Teacher system. This check confirmed that 521 478 vouchers were registered in the database of the Laptop for Teacher system, as per the system’s dashboard as well as in line with the output of a database query executed by Poland during the on-the-spot check. This is in line with the number of vouchers (discount codes) in the extract from the database (evidence No. 2). This data available in the Laptop for Teacher system included, amongst others, the discount code assigned to each teacher and the teacher’s: unique identifier (PESEL), first name, last name and e-mail address, to which an email containing the voucher (discount code) was sent.

The Council Implementing Decision required 533 658 vouchers (discount codes) for portable computers to be registered in the database of the Laptop for Teacher ("Laptop dla nauczyciela") system. The extract of the database of the Laptop for Teacher system demonstrates that 521 478 vouchers (discount codes) for portable computers were registered (evidence No. 2) in the database. This number of registrations was also confirmed by the Commission via on-the-spot check of the database. Whilst this constitutes a minimal numerical deviation of 2.28% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: C15G Portable devices delivered

Related Measure: C2.1.2 Digital technologies in school education – portable devices

Quantitative Indicator: Number

Baseline: 0

Target: 16 500

Time: Q1 2026

1. Context:

Measure C2.1.2 aims to supply schools in Poland with ICT equipment to expand the use of digital technologies in school education.

Target C15G consists in the delivery of portable devices (laptops, browser laptops or tablets) to 16 500 schools, directly or through school managing authorities.

Target C15G is one of two steps implementing the measure, together with target C14G (under the 8th instalment as well), covering 533 658 vouchers for portable computers.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target) was satisfactorily fulfilled.
2	List of 16 511 schools supported	List of 16 511 schools supported and for each school: - its unique RSPO number (a unique identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education).
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
3	Acceptance protocols signed between 03 December 2025 and 08 January 2026 confirming the delivery of portable devices (laptops, browser laptops or tablets) to a school.	Acceptance protocols are confirming that a specific number and type of equipment (Laptops; or Browser Laptops; or Tablet) has been delivered to a school. It is signed by a contractor and a school or a school managing authority. It includes the date of delivery, delivery location, including a School Identification Number (RSPO), a unique identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education, which could be matched with the list of schools that signed acceptance protocols.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Delivery of portable devices (laptops, browser laptops or tablets) to 16 500 schools, directly or through school managing authorities, as shown in acceptance protocols.

Poland submitted a list of 16 511 schools (evidence No. 2) to which portable devices (laptops, browser laptops or tablets) have been delivered, which includes a unique RSPO number (a unique, identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education). According to the submitted list, the goal of the target 16 500 schools was exceeded by 11 schools. In total 40 576 acceptance protocols (separate protocols for laptops, browser laptops and tablets) covering 16 511 schools were signed.

Following the selection of a random sample of 60 schools, Poland submitted corresponding 148 acceptance protocols signed by a contractor and a school or a school managing authority (evidence No. 3). The delivery of one of the three listed types of portable devices between the contractor and the school or school governing body was demonstrated through the specification of the portable device(s) delivered (based on reviewed evidence, laptops, browser laptops and tablets were delivered) and the date of the delivery included in the reviewed acceptance protocols. Additionally, the fact that the portable devices were delivered to 60 sampled schools was demonstrated through the delivery location, and a School Identification Number (RSPO), both included in each of the reviewed acceptance protocols. RSPO is a unique identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education, which can be matched also with the provided list of schools.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met and portable devices (in the form of laptops, browser laptops or tablets) were delivered to 16 511 schools directly or through school managing authorities, thus exceeding the goal of target C15G by 11 schools.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: C26G Delivery of equipment for law enforcement services

Related Measure: C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services

Quantitative Indicator: Delivery protocols

Time: Q1 2026

1. Context:

The objective of this investment is to expand cybersecurity solutions in Poland. This measure consists in actions in cybersecurity, constructing one data centre building, delivering equipment to law enforcement services and in launch of infrastructure or service data processing solutions.

Milestone C26G concerns the delivery of equipment for law enforcement services.

Milestone C26G is the third milestone of the investment, and it follows the completion of milestone C27G under the 4th instalment) related to selection of Next Generation Cloud projects and signature of contracts, and of target C28G (under the 7th instalment) related infrastructure or service data processing solutions being launched. It will be followed by milestone C23G related to actions in cybersecurity and milestone C25G related to constructing one data centre building (both under the 9th instalment).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Contract No. 1/220/87/BŁiI/24/AL/DG signed by the Polish Treasury represented by the Chief Constable of Polish Police and ENIGMA System Ochrony Informacji Sp. Z o. o. on 29 October 2025	Contract for delivery of 13 630 Mobile Data Terminals (hereinafter referred to as MDT) with software to the Polish Police.
3	Consloidated delivery protocol for MDT purchased under contract no. 1/220/87/BŁiI/24/AL/DG signed by the Polish Police and ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 28 January 2026	Consolidated delivery protocol for 13 630 MDT with software to the Polish Police.
3a	14 delivery protocols for the equipment signed by thirteen Voivodeship Police Headquarters (Bialystok, Bydgoszcz, Gorzow Wlk., Kielce, Krakow, Lodz, Lublin, Olsztyn, Opole, Radom, Rzeszow, Szczecin, Wroclaw) and by Warsaw	Delivery protocols for 13 482 MDT with software to the Polish Police.

	Metropolitan Police Headquarters and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 22 January 2026	
3b	Four delivery protocols for the equipment signed by the Police Schools in Legionowo, Katowice, Pila, Slupsk and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 22 January 2026	Delivery protocols for 92 MDT with software to the Polish Police.
3c	Delivery protocol for the equipment signed by the National Police Headquarters and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 22 January 2026	Delivery protocol for 56 MDT with software to the Polish Police.
3d	Delivery protocol for software signed by the National Police Headquarters and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 26 January 2026	Delivery protocol for 13 630 licences for software for MDT to the Polish Police.
4	Agreement between the Border Guard and the Ministry of Interior and Administration of the Republic of Poland for the development of mobile infrastructure for the Border Guard to strengthen crisis response capabilities, signed on 19 October 2023, with its attachment No. 3: Application for funding for the project for the Border Guard	Agreement to purchase 30 mobile points, including information on what constitutes a mobile point.
5	Letter from the director of the Financial Office of the Polish Border Guard to the director of the European Funds Department at the Ministry of Internal Affairs and Administration of Republic of Poland dated 28 August 2025	The letter explains what constitutes a mobile point for Border Guard.
6	Contract No. 63/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and CEZAR Cezary Machnio i Piotr Gębka Sp. z o. o. on 5 June 2024	Contract for delivery of 30 end stations (portable computers) with software to the Polish Border Guard.
7	Delivery protocol for end stations (portable computers) purchased under contract No. 63/BF/BŁiI/2024 signed by the Polish Border Guard and CEZAR Cezary Machnio i Piotr Gębka Sp. z o. o. (hereinafter referred to as “supplier of end stations”) on 12 September 2024	Delivery protocol of 30 end stations (portable computers) with software to the Polish Border Guard.
8	Contract No. 51/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and Konica Minolta Business Solutions Polska Sp. z o. o. on 15 May 2024	Contract for delivery of 30 printers to the Polish Border Guard.

9	Delivery protocol for printers purchased under contract No. 51/BF/BŁiI/2024 signed by the Polish Border Guard and Konica Minolta Business Solutions Polska Sp. z o. (hereinafter referred to as “supplier of printers”) on 29 May 2024	Delivery protocol of 30 printers to the Polish Border Guard.
10	Contract No. 87/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and MBA System Sp. z o. o. on 4 July 2024	Contract for delivery of 30 reinforced mobile border crossing terminals to the Polish Border Guard.
11	Delivery protocols for reinforced mobile border crossing terminals purchased under contract no. 87/BF/BŁiI/2024 signed by the Polish Border Guard and MBA System Sp. z o. o. (hereinafter referred to as “supplier of reinforced mobile border crossing terminals”) respectively on 12 August 2024 and 15 October 2024	Delivery protocol of 30 reinforced mobile border crossing terminals to the Polish Border Guard.
12	Contract No. 79/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and Korporacja Wschód Sp. z o. o. on 26 June 2024	Contract for delivery of 30 fingerprint collection devices to the Polish Border Guard.
13	Delivery protocol for fingerprint collection devices purchased under contract no. 79/BF/BŁiI/2024 signed by the Polish Border Guard and Korporacja Wschód Sp. z o. o. (hereinafter referred to as “supplier of fingerprint collection devices”) on 5 July 2024	Delivery protocol of 30 fingerprint collection devices to the Polish Border Guard.
14	Order No. 84/BŁiI/2024 signed by the Chief Constable of Polish Border Guard and Bechtle Direct Polska Sp. z o. o. (hereinafter referred to as “supplier of mobile phones”) on 8 October 2024	Contract for delivery of 30 mobile phones to the Polish Border Guard.
15	Delivery protocol for mobile phones purchased under order no. 84/BŁiI/2024 signed by the Polish Border Guard on 14 October 2024	Delivery protocol of 30 mobile phones to the Polish Border Guard.
16	Contract No. 62/BF/BTiZ/24 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and AUTO PODLASIE Sp. z o. o. on 3 June 2024	Contract for delivery of 30 off-road vehicles to the Polish Border Guard.
17	Delivery protocols for off-road vehicles purchased under contract no. 62/BF/BTiZ/24 signed by the Polish Border Guard and AUTO PODLASIE Sp. z o. o. (hereinafter referred to as “supplier of 30 off-road vehicles”) respectively on 24 September 2024 and 9 October 2024	Delivery protocols of 30 off-road vehicles to the Polish Border Guard.
18	Contract No. 58/BF/BTiZ/24 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and CRH ŻAGIEL AUTO Sp. z o. o. on 27 May 2024	Contract for delivery of 30 passenger cars to the Polish Border Guard.

19	Delivery protocols for passenger cars purchased under contract no. 58/BF/BTiZ/24 signed by the Polish Border Guard and CRH ŻAGIEL AUTO Sp. z o. o. (hereinafter referred to as "supplier of passenger cars") respectively on 11 September 2024 and 24 September 2024	Delivery protocols of 30 passenger cars to the Polish Border Guard.
20	Contract No. 219/BF/BTiZ/23 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and ALEHALE Sp. z o. o. on 29 December 2023	Contract for delivery of 30 office containers to the Polish Border Guard.
21	Delivery protocols for office containers purchased under contract no. 219/BF/BTiZ/23 signed by the Polish Border Guard and ALEHALE Sp. z o. o. (hereinafter referred to as "supplier of office containers") on 26 March 2026	Delivery protocols of 30 office containers to the Polish Border Guard.
22	Contract no. 207/BF/BTiZ/24 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and AKMEL Agregaty Prądotwórcze Sp. z o. o. on 27 December 2024	Contract for delivery of 30 power generators to the Polish Border Guard.
23	Delivery protocols for power generators purchased under contract no. 207/BF/BTiZ/24 signed by the Polish Border Guard and AKMEL Agregaty Prądotwórcze Sp. z o. o. (hereinafter referred to as "supplier of power generators") respectively on 31 January 2025, 4 February 2025, 6 February 2025 and 7 February 2025	Delivery protocols of 30 power generators to the Polish Border Guard.
24	Contract no. 46/2025/SOP signed by the Polish Treasury represented by the Chief Constable of Polish State Protection Service and ARKOM Sp. z o. o. Sp. k. on 30 April 2025	Contract for delivery of one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks to the Polish State Protection Service.
25	Acceptance protocol to contract no. 46/2025/SOP signed by the Chief Constable of Polish State Protection Service and ARKOM Sp. z o. o. Sp. k. (hereinafter referred to as "supplier of mobile medical point") on 11 August 2025	Acceptance protocol of delivery of one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks to the Polish State Protection Service.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

The following equipment shall be delivered: - 13 630 Mobile Data Terminals (MDT) with software for Police;

The contract for supply of 13 630 Mobile Data Terminals (MDT) with software was signed between the Polish Police and the supplier of MDT on 29 October 2025 (evidence no. 2). The equipment was delivered on 22 January 2026 and accepted by the Polish Police as compliant with the contract as demonstrated by the consolidated delivery protocol for the equipment (i.e. 13 630 MDT) signed by the Polish Police and the supplier of MDT (evidence No. 3) on 28 January 2026 and the delivery protocol for the 13 630 software licences signed by the National Police Headquarters and the supplier of MDT on 26 January 2026 (evidence No. 3d); as well as by the individual delivery protocols:

- 14 delivery protocols signed by thirteen Voivodeship Police Headquarters (Bialystok, Bydgoszcz, Gorzow Wlk., Kielce, Krakow, Lodz, Lublin, Olsztyn, Opole, Radom, Rzeszow, Szczecin, Wroclaw) and by Warsaw Metropolitan Police Headquarters and the supplier of MDT on 22 January 2026 (13 482 MDT) - evidence No. 3a;
- Four delivery protocols signed by the Police Schools in Legionowo, Katowice, Pila, Slupsk and the supplier of MDT on 22 January 2026 (92 MDT) - evidence No. 3b (In accordance with Art. 4 (3)(1) of the Act of 6 April 1990 on Police (consolidated text published in the Official Journal of 15 May 2025, item 636), police schools constitute a part of the Police);

- Delivery protocol signed by the National Police Headquarters and the supplier of MDT on 22 January 2026 (56 MDT) - evidence No. 3c.

- 30 mobile points for Border Guard;

The specification of the elements constituting the ‘mobile point for Boarder Guard’ is stipulated in the agreement signed by the Ministry of Interior and Administration of Republic of Poland and the Border Guard on 19 October 2023 for the development of mobile infrastructure for the Border Guard to strengthen crisis response capabilities, namely in its attachment No. 3: Application for funding for the project submitted by the Border Guard to the Ministry of Interior and Administration of Republic of Poland (evidence No. 4). This is further confirmed in the letter from the director of the Financial Office of the Polish Border Guard to the director of the European Funds Department at the Ministry of Internal Affairs and Administration of Republic of Poland dated 28 August 2025 (evidence No. 5). These two documents specify that each mobile point consists of the following equipment components: a mobile end station, a printer, a mobile office container, a reinforced terminal for mobile border control operations, a fingerprint collection device, a mobile phone, an off-road vehicle, a passenger vehicle, and a power generator. Each contract signed by the Border Guard and the equipment suppliers (evidence No. 2, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24) further details the technical specifications of the equipment pieces constituting the mobile point in the section titled: ‘Description of the subject matter of the contract’, in line with the requirement for equipment set out in the Agreement between the Border Guard and the Ministry of Interior and Administration of the Republic of Poland (evidence No. 4) and in the Letter from the director of the Financial Office of the Polish Border Guard to the director of the European Funds Department at the Ministry of Internal Affairs and Administration of Republic of Poland (evidence No. 5).

As evidenced below, all these pieces of equipment were delivered for the 30 mobile points for Border Guard:

- **End station (portable computer):** the contract for the supply of 30 mobile end stations was signed between the Polish Border Guard and the supplier of end stations on 5 June 2024(evidence No. 6). The equipment was delivered and accepted as compliant with the contract on 12 September 2024 (evidence no. 7).
- **Printer:** the contract for the supply of 30 printers was signed between the Polish Border Guard and the supplier of printers on 15 May 2024 (evidence No. 8). The equipment was delivered on 29 May 2024 and accepted as compliant with the contract (evidence No. 9).

- **Reinforced mobile border crossing terminal**: the contract for the supply of 30 reinforced mobile border crossing terminals was signed between the Polish Border Guard and the supplier of reinforced mobile border crossing terminals on 4 July 2024 (evidence No. 10). The equipment was delivered respectively on 12 August 2024 and on 15 October 2024 and accepted as compliant with the contract (evidence No. 11).
- **Fingerprint collection device**: the contract for the supply of 30 fingerprint collection devices was signed between the Polish Border Guard and the supplier of fingerprint collection devices on 26 June 2024 (evidence No. 12). The equipment was delivered on 5 July 2024 and accepted as compliant with the contract (evidence No. 13).
- **Mobile phone**: the contract for the supply of 30 mobile phones was signed between the Polish Border Guard and the supplier of mobile phones on 8 October 2024 (evidence no. 14). The equipment was delivered on 14 October 2024 and accepted as compliant with the contract (evidence No. 15).
- **Off-road vehicle:** the contract for the supply of 30 off-road vehicles was signed between the Polish Border Guard and the supplier of off-road vehicles on 3 June 2024 (evidence No. 16). The equipment was delivered respectively on 24 September 2024 and 9 October 2024, and accepted as compliant with the contract (evidence No. 17).
- **Passenger car**: the contract for the supply of 30 passenger cars was signed between the Polish Border Guard and the supplier of passenger cars on 27 May 2024 (evidence No. 18). The equipment was delivered on 11 September 2024 and on 24 September 2024, and accepted as compliant with the contract (evidence No. 19).
- **Office container**: the contract for the supply of 30 office containers was signed between the Polish Border Guard and the supplier of office containers on 29 December 2023 (evidence No. 20). The equipment was delivered respectively on 10 May 2024, 20 May 2024, 24 May 2024 and 27 May 2024, and accepted as compliant with the contract (evidence No. 21).
- **Power generator**: the contract for the supply of 30 power generators was signed between the Polish Border Guard and the supplier of power generators on 27 December 2024 (evidence No. 22). The equipment was delivered respectively on 31 January 2025, 4 February 2025, 6 February 2025 and 7 February 2025, and accepted as compliant with the contract (evidence No. 23).

Therefore, 30 complete mobile points for the Border Guard were delivered.

- one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks.

The contract for the supply of one self-sustaining mobile medical point was signed between the Polish State Protection Service and the supplier of mobile medical point on 30 April 2025 (evidence No. 24). Article 1 sets out the supply of a self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks as the subject of the contract. As listed in Annex one of the contract, the self-sustaining medical point includes a combination of vehicles with specialised equipment adapted for independent operation, namely one passenger off-road vehicle (ambulance special vehicle), one medico-social trailer, mobile specialised equipment with a mobile computer set, protective clothing and equipment with disposable medical supplies. As demonstrated by acceptance protocol, this set of equipment was delivered on 11 August 2025 and accepted on 22 August as compliant with the contract as constituting a self-sufficient mobile medical centre for medical, biochemical, radiological and natural disaster risks (evidence No. 25).

The Council Implementing Decision required, under the qualitative indicator, delivery protocols. To demonstrate the delivery of one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks, the Polish authorities provided an acceptance protocol as evidence of the delivery and acceptance of the set of equipment of such self-sustaining mobile medical point. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, under the Polish legal system, the acceptance protocol has the same legal effect as delivery protocol, and it confirms that the set of equipment of the mobile medical point for medical, biochemical, radiological or natural disaster risks was delivered, and that the delivery was accepted by the Polish State Protection Service. As of this, this minimal deviation does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Furthermore, in line with the description of the measure, **this measure consists in [...] delivering equipment for law enforcement services [...].**

The aforementioned pieces of equipment were delivered to the Polish Police (evidence No. 2), the Border Guard (evidence No. 6, 8, 10, 12, 14, 16, 18, 20 and 22) and the State Protection Service (evidence No. 24). All these beneficiaries are part of law enforcement services as prescribed in the Polish law in Article 1(1) of the Act of 6 April 1990 on the Police (Dz.U.2025.636), Article 1(1) of the Act of 12 October 1990 on the Border Guard (Dz.U.2025.914) and Article 2(1) of the Act of 8 December 2017 on the State Protection Service (Dz.U.2025.34).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G5G Entities supported within the investment part

Related Measure: G1.1.2 Supporting the scale-up of energy communities

Quantitative Indicator: Number

Baseline: 0

Target: 20

Time: Q4 2025

1. Context:

This investment aims to support the development of renewable energy communities in Poland. The investment consists of a pre-investment programme providing technical support and an investment programme for financing renewable energy projects.

Target G5G relates to the number of grant agreements signed with recipients under the investment part.

Target G5G is the third and final step of the implementation of the investment. Target G5G follows milestone G2G (under the fourth instalment), on the launch of the call for proposals for energy communities interested on receiving support under the investment part of the programme. And it follows target G3G (under the seventh instalment), which relates to the number of grant agreements signed with recipients under the pre-investment part of the programme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	List of 20 grant agreements signed	List of 20 grant agreements signed under investment G1.1.2 supporting the development of energy communities – G5G entities supported under the investment part
3	Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Gmina Kamiennik	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
4	Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Gmina Przykona	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
5	Grant agreement signed on 10 December 2025 by the Ministry of Climate and	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.

	Environment and Gmina Lubraniec	
6	Grant agreement signed on 8 December 2025 by the Ministry of Climate and Environment and Miasto i Gmina Ja wornik Polski	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
7	Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Powiat Sokólski	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
8	Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Miejskie Przedsię biorstwo Gospodarki Komunalnej – Krośnieński Holding Komunalny Sp. z o.o.	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
9	Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Gmina Stary Sącz	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
10	Grant agreement signed on 11 December 2025 by the Ministry of Climate and Environment and Gmina Ropczyce	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
11	Grant agreement signed on 26 February 2026 by the Ministry of Climate and Environment and Gmina Wieniawa	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
12	Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Gmina i Miasto O dolanów	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
13	Grant agreement signed on 30 October 2025 by the Ministry of Climate and Environment and Gmina Drwinia	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
14	Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Gmina Łapsze Niż ne	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
15	Grant agreement signed on 30 October 2025 by the Ministry of Climate and Environment and Gmina Garwolin	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
16	Grant agreement signed on 11 December 2025 by the Ministry of Climate and Environment and Powiat	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.

	Myszkowski	
17	Grant agreement signed on 30 October 2025 by the Ministry of Climate and Environment and Gmina Ryki	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
18	Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Zielony Pierścień Sp. z o. o.	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
19	Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Wodociągi Słupsk Sp.z o.o.	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
20	Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Wodociągi Białostockie Sp. z o.o.	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
21	Grant agreement signed on 28 October 2025 by the Ministry of Climate and Environment and ESA HUB Sp. z o. o.	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
22	Grant agreement signed on 22 October 2025 by the Ministry of Climate and Environment and Gmina Rabka-Zdrój	Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations.
23	Formal assessment sheet for each grant application produced between 18 April 2024 and 30 May 2025	The 20 documents received constitute the formal assessment of each application by the Ministry of Climate, in which it is verified that the horizontal criteria of the call for proposals for investment Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan have been fulfilled and points are awarded to each project on that basis.
24	Expert opinion sheet for each grant application produced between 25 February 2025 and 27 May 2025	The 20 documents received constitute the assessment of each application by an independent expert, in which it is verified that the horizontal criteria of the call for proposals for investment Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan have been fulfilled.
25	Ranking list of grant applications.	This document shows a list published by the Ministry of Climate, in which the grant applications are ranked based on the number of points received in the formal assessment sheet under investment Investment B2.2.2/G1.1.2. The document is available at the following link: https://www.gov.pl/attachment/93c2da47-bfce-47d8-ad4a-57a59e6d3638

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Number of grant agreements signed with recipients under the investment part. Target goal: 20. Furthermore, in line with the target name **Entities supported within the investment part**

Poland has submitted a list of 20 grant agreements signed with recipients under the investment part of "Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan" (evidence no. 2), together with the corresponding 20 grant agreements signed between the Ministry of Climate and Environment and the respective recipient, that is energy community representatives (evidence no. 3-22).

The title of the agreements clearly indicates that the projects are contracted under the call for projects related to "Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan – RES supporting the scale-up of energy communities - Part B: investment support to energy communities". The agreements also include information on the scope of the works and identify the recipients as energy clusters. Ahead of concluding grant agreements, the Ministry of Climate, the managing authority of the programme, assessed each grant application using a formal assessment sheet (evidence no. 23). The assessment sheet served as a tool for the Ministry to check that the criteria in the call for proposals were met by the recipients. The Ministry allocated points according to the scope and readiness of the project, among others. Additionally, the Polish authorities also provided an expert opinion sheet for each grant application (evidence no. 24), in which fulfilment of the horizontal criteria of the call for proposals under Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan were verified by an independent expert.

Finallly, the Ministry of Climate published a list of grant applications (evidence no. 25) ranked based on the number of points awarded in the formal assessment sheet. The Commission services accessed the link provided by the authorities on 16 July 2026 to verify the list had been published. This check was completed successfully, confirming the recipients selected under the investment part with whom grant agreements have later been concluded.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G8G NGOs carrying out capacity building projects

Related Measure: G.1.1.4 Support to institutions implementing REPowerEU reforms and investments

Quantitative Indicator: Number

Baseline: 0

Target: 15

Time: Q4 2025

1. Context:

The objective of this investment is to increase the administrative and organisational capacity of key public institutions involved in the support of the REPowerEU reforms and investments.

Target G8G concerns the provision of financial support for non-government organizations (NGOs) to carry out capacity building projects supporting the REPowerEU reforms and investments.

Target G8G is the second target of the investment, and it follows the completion of target G7G (under the sixth instalment). It will be followed by milestone G11G (under the ninth instalment), related to an IT tool for the Energy Regulatory Office.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the constitutive elements) was satisfactorily fulfilled.
2	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-1/2024 signed by the Ministry of Funds and Regional Development and the Institute of Innovation and Responsible Development on 1 October 2024	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
3	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-2/2024 signed by the Ministry of Funds and Regional Development and the Association of Polish Cities	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.

	and the Climate-KIC International Foundation Poland on 27 November 2024	
4	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-3/2024 signed by the Ministry of Funds and Regional Development and the Frank Bold Foundation on 4 December 2024	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
5	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-4/2024 signed by the Ministry of Funds and Regional Development and the Institute for Sustainable Development Foundation on 1 December 2024	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
6	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-5/2024 signed by the Ministry of Funds and Regional Development and the Association of Municipalities Polish Network "Energie Cités" on 7 January 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
7	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-1/2025 signed by the Ministry of Funds and Regional Development and the Cluster of Social Innovations Foundations on 11 February 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
8	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of

	volunteering No. G9G-2/2025 signed by the Ministry of Funds and Regional Development and the Instrat Foundation on 19 February 2025	the bank transfer from the ministry to the account of the NGO.
9	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-3/2025 signed by the Ministry of Funds and Regional Development and the Institute for Sustainable Development Foundation on 20 February 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
10	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-4/2025 signed by the Ministry of Funds and Regional Development and the Polish Wind Energy Association on 27 February 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
11	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-5/2025 signed by the Ministry of Funds and Regional Development and the Ecological Association "EKO-UNIA" on 21 February 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
12	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-6/2025 signed by the Ministry of Funds and Regional Development and the Forum Energii Foundation on 11 March 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
13	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the

	benefit activities and volunteering No. G9G-7/2025 signed by the Ministry of Funds and Regional Development and the Reform Institute Foundation on 14 March 2025	National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
14	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-8/2025 signed by the Ministry of Funds and Regional Development and the Ecological Association "Etna" on 20 March 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
15	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-9/2025 signed by the Ministry of Funds and Regional Development and the Sendzimir Foundation and Shipyard Foundation on 21 March 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
16	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-10/2025 signed by the Ministry of Funds and Regional Development and the Direct Democracy Foundation, the F8M Foundation, Polish Green Building Council (PLGBC), Polish Society for Future Studies, the Association for the Development and Promotion of Podkarpacie PRO CARPATHIA on 25 March 2025	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.
17	Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-11/2025 signed by the Ministry of Funds and Regional Development and	The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) a printout from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO.

	the Field of Dialogue Foundation, the Institute for Sustainable Development Foundation (ISD) and Sustainable Development Lab on 31 March 2025	
18	Rules for the selection of applications under the call for proposals titled ‘Przeprowadzenie działań szkoleniowo-doradczych oraz analitycznych w obszarze budowania zdolności administracyjnych w zakresie zielonej i energetycznej transformacji na rzecz administracji lokalnej’ (hereinafter referred to as ‘Rules for the Call No. 1’)	Copy of the document setting out the Rules for the Call, as originally published on the website of the Ministry of Funds and Regional Development
19	Rules for the selection of applications under the call for proposals titled ‘Przeprowadzenie działań edukacyjnych, badawczo-rozwojowych oraz szkoleniowo-doradczych w obszarze zielonej i energetycznej transformacji’ (hereinafter referred to as ‘Rules for the Call No. 2’)	Copy of the document setting out the Rules for the Call, as originally published on the website of the Ministry of Funds and Regional Development

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

At least 15 NGOs shall receive financial support

16 contracts were signed between the Ministry of Funds and Regional Development and the NGOs (evidence no. 2-17) under two calls for proposals (evidence No. 18, 19):

1. The Institute of Innovation and Responsible Development (INNOWO) - Contract no. G8G-1/2024
2. The Association of Polish Cities and the Climate-KIC International Foundation Poland - Contract no. G8G-2/2024
3. The Frank Bold Foundation - Contract no. G8G-3/2024
4. The Institute for Sustainable Development Foundation (ISD) - Contract no. G8G-4/2024
5. The Association of Municipalities Polish Network “Energie Cités” (PNEC) - Contract no. G8G-5/2024
6. The Cluster of Social Innovations Foundations - Contract no. G9G-1/2025

7. Instrat Foundation - Contract no. G9G-2/2025
8. The Institute for Sustainable Development Foundation (ISD) - Contract no. G9G-3/2025
9. Polish Wind Energy Association - Contract no. G9G-4/2025
10. The Ecological Association "EKO-UNIA" - Contract no. G9G-5/2025
11. Forum Energii Foundation - Contract no. G9G-6/2025
12. Reform Institute Foundation - Contract no. G9G-7/2025
13. The Ecological Association “Etna” - Contract no. G9G-8/2025
14. Sendzimir Foundation and Shipyard Foundation - Contract no. G9G-9/2025
15. Direct Democracy Foundation, the F8M Foundation, Polish Green Building Council (PLGBC), Polish Society for Future Studies, the Association for the Development and Promotion of Podkarpacie PRO CARPATHIA - Contract no. G9G-10/2025
16. The Field of Dialogue Foundation, the Institute for Sustainable Development Foundation (ISD) and Sustainable Development Lab - Contract no. G9G-11/2025

The following contracts covered consortia of NGOs (G8G-2/2024, G9G-9/2025, G9G-10/2025 and G9G-11/2025) (evidence No. 3, 15 and 17). Therefore, in total 24 NGOs were covered by the contracts. Each contract includes, as annex, an official extract from the National Court Register (KRS), which constitutes appropriate evidence demonstrating the legal status of NGOs, as it contains all relevant information required to establish such status under the Polish law. The Commission services conducted an on-the-spot check on 19 June 2026 to verify the status of NGOs in the KRS, for each NGO, based on the REGON and KRS numbers of the organisations. This check was completed successfully, confirming that all organisations, which had received support were NGOs.

Along with each contract and the relevant annexes (evidence No. 2-17), Polish authorities provided confirmations of bank transfers for the support paid in tranches. Payments were made from the accounts of the Polish Development Fund (PFR) to the accounts of the NGOs, between November 2024 and December 2025. For contracts with multiple NGOs, the payments from PFR were made to a ‘lead’ NGO, defined in the contract, which was obligated by the contract to then transfer the agreed shares to the other NGOs in the consortium. In the case of contract G8G-2/2024, payments were directly made to two NGOs. The bank transfers therefore evidence that 17 NGOs received financial support.

to carry out capacity building projects …

The projects were selected under two separate calls for proposals. The Rules for the Call No. 1 (evidence No. 18) defined as eligible capacity building projects in the form of: (i) research and analytical activities, (ii) training and advisory activities, (iii) IT capacity building, (iv) study visits.
The Rules for the Call No. 2 (evidence No. 19) defined as eligible capacity building projects in the form of: (i) R&D activities, (ii) training, advisory and educational activities, (iii) campaigning activities (awareness raising). Annex 2 for contracts signed under Call No. 1 (evidence No. 2-6) and annex 3 for contracts signed under Call No. 2 (evidence No. 7-17) outline the scope of projects with reference to REPowerEU reforms and investments and the capacity building activities to be implemented under a given contract.

All projects selected under Call No. 1 (evidence No. 2-6) were concluded in the form of training and advisory activities. These projects are capacity building projects within the meaning of target G8G as they equip the local authorities with practical legal, procedural and strategic competences needed to prepare, assess and implement projects supporting REPowerEU reforms and investments. Furthermore, they strengthen knowledge of permitting procedures for renewable energy and distribution networks, environmental proceedings including EIA requirements, and the specific rules applicable to renewables energy acceleration areas.

Two projects selected under Call No. 2, G9G-2/2025 and G9G-7/2025 (evidence No. 7 and 13), include capacity building projects in the form of R&D activities.

- Under contract G9G-2/2025 the NGO will create a digital financial simulator accessible via a web browser, which will allow users to simulate the profitability of investments into RES, educating the public about RES financial aspects and increasing the update of RES.
- Under contract G9G-3/2025 the NGO will prepare a set of policy briefs, which will help local authorities by improving governance quality, administrative readiness, and cross-sector cooperation, therefore increasing the public sector's ability to turn REPowerEU objectives into coherent and operational policies.

The remaining nine projects selected under Call No. 2 (evidence No. 6, 8-12 and 14-17) include capacity building projects in the form of training, advisory and educational activities which aim to strengthen individual and community capacity by equipping participants with practical competences that can be applied in everyday decision-making and local initiative in the areas of improving home energy efficiency, analysing energy bills, identifying consumption hotspots, guidance on subsidy programmes and training on green regulations.

…**supporting the REPowerEU reforms and investments.**

The Rules for the Call No. 1 (evidence No. 18) define that all projects under the call are to be related to the RES permit procedures, distribution networks or renewables acceleration areas, while the Rules for the Call No. 2 (evidence No. 19) define that projects under the call are to be related to (i) establishing renewable acceleration areas, permitting and grid connection of RES installations, (ii) development of energy communities, (iii) improving energy efficiency and accelerating the phase-out of fossil fuels in domestic heating, (iv) tackling energy poverty, (v) promoting sustainable mobility, (vi) developing the skills needed for the green transition, (vii) the application of the DNSH principle to investments, (viii) private RES installations and energy storage solutions. Therefore, the scope of the calls is compliant with the objectives of Article 21c(3) of the RRF Regulation.

Each contract specifies in the title that it is concluded under investment G1.1.4 of the Polish Recovery and Resilience Plan, which aims to support institutions implement REPowerEU reforms and investment. Furthermore, Article 1(1) of the general provision of each contract specifies that the Ministry *'instructs the NGO to perform a public task under the title: 'Carry out training, advisory and analytical activities in the area of administrative capacity building for the green and energy transition for local administration', as detailed in the offer'*.

Additional details are included in the project offer which is part of Annex 2 for contracts signed under Call No. 1 (evidence No. 2-6) and of Annex 3 for contracts signed under Call No. 2 (evidence No. 7-17). Section III of the offer provides a detailed description of the project (location, target group, how its problems/needs are addressed, complementarity with other activities undertaken by the organisation or other entities).

For projects under contracts G8G-1/2024, G8G-2/2024, G8G-3/2024, G8G-4/2024, G8G-5/2024, G9G-2/2025, G9G-3/2025, G9G-4/2025, G9G-8/2025, G9G-9/2025, G9G-11/2025 (evidence No. 2-6, 8-10, 14, 15, 17) the detailed description clarifies that the activities completed under the project support the implementations of REPowerEU reforms and investments related to the development of renewable energy sources installations (RES), permitting and distribution networks.

For projects under contracts G9G-5/2025, G9G-6/2025, G9G-7/2025, G9G-10/2025 (evidence No. 11-13, 16) the detailed description clarifies that the activities completed under the project support the implementation of REPowerEU reforms and investment related to energy communities.

For the project under contract G9G-1/2025 (evidence No. 7) the detailed description clarifies that the activities completed under the project support the implementation of REPowerEU investment related to sustainable transport.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G14G Entry into force of legal act(s) concerning connections to the network

Related Measure: G.1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks

Qualitative Indicator: Provisions in the legal act(s) indicating their entry into force

Time: Q4 2025

1. Context:

The objective of this reform is to remove regulatory barriers to the integration of renewable energy sources into electricity transmission and distribution networks.

Milestone G14G concerns the entry into force of rules requiring electricity transmission and distribution operators to establish uniform connection procedures, publish information on available network capacities, uniform set of rules, and rejected requests, and enable the electronic submission of connection applications.

Milestone G14G is the second and last milestone of the reform, and it follows the completion of milestone G13G (under the 4th instalment) related to the entry into force of the legal framework enabling cable pooling.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements) was satisfactorily fulfilled.
2	Copy of Act of 13 March 2026 amending the Energy Law published in the Official Journal of Laws on 15 April 2026 (item 516).	The Act introduces requirements for electricity transmission and distribution operators serving at least one hundred thousand connected customers in relation to connection procedures and public availability of information.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

In line with the measure description **“the entry into force of legal act(s) concerning processing of connection requests**”

Legal act(s) shall enter into force...

The Act of 13 March 2026 amending the Energy Law (hereinafter referred to as the ‘Amending Act’) was published in the Journal of Laws on 15 April 2026 (Journal of Laws 2026, item 516). The

Amending Act entered into force 14 days after its publication, i.e. on 30 April 2026, in accordance with its Article 38 (evidence No. 2).

(...) requiring electricity transmission and distribution operators serving at least one hundred thousand connected customers to:

Establish a uniform set of rules, including on the criteria and time limits for processing of connection requests.

Article 1, point 9 of the Amending Act introduces Article 7, paragraph 8p into the Energy Law. The provision requires electricity transmission and distribution operators serving at least one hundred thousand connected customers to jointly develop a uniform set of rules describing the procedures, regulations, time limits, and criteria applied when processing grid connection requests and to publish them on their websites.

(…) Make publicly available the following information: (i) available network connection capacities; (ii) rejected connection requests including the reasoning for the rejection and (iii) the uniform set of rules;

Article 1, point 9 of the Amending Act introduces Article 7, paragraphs 8l, 8m, and 8p into the Energy Law. Article 7, paragraph 8l requires electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, to compile information regarding grid connections to the electricity grid with a rated voltage above 1 kV. Specifically, article 7, paragraph 8l, point 2, requires operators to compile information regarding the available network connection capacity. Furthermore, article 7, paragraph 8l, point 4 requires operators to compile information on issued refusals for grid connections, including the justification for the refusal, alongside the location, capacity, type of installation, and application dates. As regards making the information publicly available, Article 7, paragraph 8m mandates that the information on the available network connection capacities and the rejected connection requests must be published on the operators' websites. As regards making publicly available the uniform set of rules, paragraph 8p, requires transmission and distribution system operators, including those serving at least one hundred thousand connected customers, to publish the uniform set of rules on their respective websites.

In line with Article 18 of the Amending Act, electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, are required to publish the information on the available network connection capacities and rejected connection requests, including the reasoning for the rejection, for the first time by 31 August 2026. In line with Article 7, paragraph 8m, the transmission system operator must update this information at least monthly, while distribution system operators must update it at least quarterly. Similarly, in line with Article 19 of the Amending Act, the uniform set of rules must be published by electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, for the first time by 31 August 2026.

The Council Implementing Decision requires the entry into force of legal act(s) requiring electricity transmission and distribution operators serving at least one hundred thousand connected customers to make publicly available information on the available network connection capacities and the rejected connection requests including the reasoning for the rejection. Article 1, point 9 of the Amending Act introduces Article 7, paragraphs 8l and 8m, into the Energy Law, requiring electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, to compile and make publicly available the information on the available network connection capacities and on rejected connection requests, including the reasoning for the rejection, for connections to the electricity grid with a rated voltage above 1 kV.

Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, pursuant to Article 7(8d⁴) of the Energy Law, installations connecting to the electricity grid with a rated voltage of 1 kV or less are not subject to the full grid connection procedure, but to a simplified notification procedure, under which mere notification to the system operator is required to establish the connection. The procedure does not contain the connection approval procedure, and does not require the submission of connection requests, or issuance of rejection decisions, as is for installations connecting to the electricity grid with a rated voltage above 1 kV. The objective of the measure is to remove regulatory barriers to the integration of renewable energy sources into electricity transmission and distribution networks. The transparency requirement serves this objective for connections at voltage levels where network capacity constrains connection and where connection requests may be refused on capacity grounds, where neither of these circumstances apply for connections with a rated voltage of 1 kV or less.

As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

(…) Allow for electronic submission of connection requests.

Article 1, point 9 of the Amending Act introduces Article 7, paragraph $3a^1$ and paragraph $3a^2$ into the Energy Law. Article 7, paragraph $3a^1$, provides for the possibility for connection requests to be submitted electronically, including via electronic means of communication including those serving at least one hundred thousand connected customers. In line with Article 16 of the Amending Act, within 30 days of the Amending Act's entry into force, all electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, are required to ensure the possibility for electronic submission of connection requests bearing a qualified electronic signature, using standard means of electronic communication.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G21G Central Energy Market Information System (CSIRE) and power quality monitoring systems

Related Measure: G.1.2.3 Transmission networks and smart electricity infrastructure

Qualitative Indicator: Installation of one Central Energy Market Information System (CSIRE) and installation of installation of power quality monitoring systems at 48 substations

Time: Q3 2025

1. Context:

The objective of this investment is to extend, modernise, and digitalise the transmission networks and to facilitate the integration of renewable energy sources into the electricity system.

Milestone G21G concerns the installation of one Central Energy Market Information System (CSIRE) and the installation of power quality monitoring systems at 48 substations.

Milestone G21G is the second milestone of the investment step of the implementation of the investment, following the completion of milestone G18G (under instalment 7). Milestone G21G will be followed by target G22G (under the same instalment) as well as targets G17G, G19G and G20G (all under the 9th instalment), related to further upgrades in the transmission infrastructure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Partial Acceptance Protocol No. 214/2025/C/E7 concerning the CSIRE system signed by representatives of PSE and a representative of the implementing contractor, dated 23 December 2025.	Partial Acceptance Protocol confirming the installation of the Central Energy Market Information System (CSIRE) system.
3	Partial Acceptance Report No. 4/T-0221-P1/2024 signed by representatives of PSE and representatives of the implementing contractor dated 2 October 2024	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at two substations: Łomża Systemowa, Toruń Elana.
4	Partial Acceptance Report No. 4/T-0221-P2/2024 signed by representatives of PSE and representatives of the implementing contractor dated 20 December 2024	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Bydgoszcz Zachód, Gdańsk Przyjaźń, Dunowo, Gdańsk, Olsztyn, Trębaczew.
5	Partial Acceptance Report No. 5/T-0221-P2/2025 signed by representatives of	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Miłosna, Narew, Kielce, Kielce Piaski, Radkowice, Ełk.

	PSE and representatives of the implementing contractor dated 17 March 2025	
6	Partial Acceptance Report No. 7/T-0221-P2/2025 signed by representatives of PSE and representatives of the implementing contractor dated 12 May 2025	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Boguchwała, Chmielów, Podolszyce, Piotrków, Rożki, Zgierz.
7	Partial Acceptance Report No. 8/T-0221-P2/2025 signed by representatives of PSE and representatives of the implementing contractor dated 18 June 2025	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at eight substations: Glinki, Krajnik, Pasikurowice, Pątnów, Polkowice, Recław, Rogowiec, Wrocław.
8	Partial Acceptance Report No. 5/T-0221-P1/2025 signed by representatives of PSE and representatives of the implementing contractor dated 16 July 2025	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Żarnowiec, Olsztyn Mątki, Gdańsk Błonia, Stanisławów, Janów, Kromolice.
9	Partial Acceptance Report No. 6/T-0221-P1/2025 signed by representatives of PSE and representatives of the implementing contractor dated 4 September 2025	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Grudziądz, Pabianice, Piła Krzewina, Praga, Sochaczew, Wyszków.
10	Partial Acceptance Report No. 9/T-0221-P2/2025 signed by representatives of PSE and representatives of the implementing contractor dated 16 September 2025	Partial Acceptance Protocols confirming the installation of power quality monitoring systems at eight substations: Adamów, Dobrzeń, Gorzów, Klikowa, Lubocza, Mikułowa, Tarnów, Wanda.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Installation of one Central Energy Market Information System (CSIRE)

The Polish authorities provided a Partial Acceptance Protocol (evidence No. 2) confirming that the Central Energy Market Information System (CSIRE) was installed at the premises of Poland's transmission system operator Polskie Sieci Elektroenergetyczne (PSE). CSIRE is Poland's central electricity market data hub, standarizing access to contacts, metering, technical measurements and supplier-switching processes. This protocol explicitly states that the system was launched on 1 July 2025, in line with the contractual schedule and is ready to connect electricity market participants, thereby fulfilling its core function as a central data hub for the electricity market. This evidence demonstrates that the CSIRE system has been installed.

(…) and installation of power quality monitoring systems at 48 substations.

The Polish authorities provided eight Partial Acceptance Protocols (evidence No. 3-10) confirming the installation of power quality monitoring systems at 48 substations. Each protocol includes a description of the detailed scope of works, including supply, assembly, testing, and commissioning of components and devices of electricity quality monitoring system for each of the respective 48 substations. Two protocols (No. 8/T-0221-P2/2025 and No. 9/T-0221-P2/2025) relating to 16 substations conclude with “positive acceptance” and six protocols (No. 4/T-0221-P1/2024, No. 4/T-0221-P2/2024, No. 5/T-0221-P2/2025, No. 7/T-0221-P2/2025, No. 5/T-0221-P1/2025 and No. 6/T-0221-P1/2025) relating to 32 substations conclude with “positive acceptance with non-substantial defects, which do not affect functionality”. The cumulative evidence demonstrates that power quality monitoring systems have been installed at 48 substations.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G22G IT systems for the transmission system operator

Related Measure: G.1.2.3 Transmission networks and smart electricity infrastructure

Quantitative indicator: Number

Baseline: 0

Target: 3

Time: Q4 2025

1. Context:

The objective of this investment is to extend, modernise, and digitalise the transmission networks and to facilitate the integration of renewable energy sources into the electricity system.

Target G22G concerns three new, expanded, or upgraded IT systems, including their technical infrastructure, for the transmission system operator. These include: a data centre; software for the electricity balancing market; upgrade of the SCADA and EMS (sub)systems of the DYSTER system.

Target G22G is the third target of the investment and follows the completion of milestone G18G (under the 7th instalment), related to grant agreements signed for the construction or modernisation of the transmission network. Remaining milestones and targets under the measure include milestone G21G (also under the 8th instalment) and targets G17G, G19G and G20G (all under the 9th instalment), all related to further upgrades in the transmission infrastructure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Report by an independent expert confirming the completion of works related to the installation of new IT system and technical infrastructure, as well as the construction and commissioning of data centres for the TSO, in a new facility in Radom, signed by Arup Polska, dated 28 May 2026.	The report is based on an on-site inspection, design documentation, and final acceptance protocols for the completed works. It confirms the deployment of the IT infrastructure and data centres, together with associated technical infrastructure, in newly constructed operator facilities and backup dispatch points. The annex attached to the report contains 4 final acceptance protocols confirming the acceptance and handover of the individual stages of works carried out in relation to the installation of new IT system and technical infrastructure, as well as the construction and commissioning of data centres for the TSO, in a new facility in Radom.
3	Report confirming the completion of works related to the installation of software for the TSO's IT system in relation to the electricity balancing market, signed by the beneficiary	The report describes the works carried out to upgrade the software used for balancing market and includes acceptance reports for the completed works. It confirms the implementation of software for the electricity balancing market. The annex attached to the report contains 119 partial and final acceptance protocols confirming the acceptance and handover of

	PSE and the contractor PSE Innowacje, dated 28 May 2026	the individual stages of works carried out to install the software for the new IT system.
4	Partial Acceptance Protocol No. 15/2026/C, signed by representatives of PSE and representatives of the implementing contractor - Siemens, dated 17 March 2026	Partial Acceptance Protocol confirming the works under the upgrade of the software of the SCADA and EMS (sub)systems of the DYSTER IT system have been completed to a degree enabling production deployment in accordance with the contract terms. The document states that while minor outstanding tasks related to final production implementation remain, these do not affect the system's readiness for production switchover.
5	Final Acceptance Protocol No. 16/2026/K, signed by representatives of PSE and representatives of the implementing contractor - Siemens dated 17 March 2026	Final Acceptance Protocol confirming the unconditional acceptance of the upgrade of the software of the SCADA and EMS (sub)systems of the DYSTER system. The document certifies that all project stages were completed without significant defects, fulfilling all contractual obligations, and enabling closure of the project and payment release.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

In line with the measure description: **This measure consists in: [...] and (iv) the installation of three new, upgraded or expanded IT systems for the transmission system operator. Three new, upgraded or expanded IT systems, including technical infrastructure, for the transmission system operator (TSO), including**

- **a data centre;**

The Polish authorities provided a report (evidence No. 2) confirming that on the basis of the underlying evidence new IT system, including associated technical infrastructure, have been installed for the Transmission System Operator (TSO) in a new facility in Radom. Section 5 of the report details the scope of the accepted works with Section 5.1. detailing the completed works in relation to the installation of the new IT system, as well as the technical infrastructure supporting its operation, and Section 5.2 detailing the works carried out in relation to the construction of a new data centre on the premises of the new facility of the TSO in Radom. Section 6 presents the technical characteristics of the equipment that was installed. Section 8 details the results of an on-site inspection. Section 2 lists the documents, including contracts and acceptance protocols, that were taken into account when preparing the report. The report confirms the completion of a data centre and backup dispatching infrastructure in the TSO facility in Radom, along with the associated technical infrastructure, including LAN/WAN connectivity and visualisation systems. The facility includes IT system and technical infrastructure essential for operating, supervising and managing the electricity system, in order to ensure the continuity of critical operations of the TSO. This evidence shows that the data centre and its supporting technical infrastructure in the facility in Radom have been successfully completed and are operational as of 30 June 2025.

- **software for the electricity balancing market;**

The Polish authorities provided a second report (evidence No. 3) confirming the installation of software as part of a new IT system that supports information exchange and data management for the electricity balancing market. Section 3 of the report details the scope of the accepted works, including the resulting installation of a software for the electricity balancing market. Section 5 of the report provides a detailed material scope of the accepted works under each constituent project work programme. The report confirms the installation of software as part of the new IT system of the TSO in relation to the needs of the electricity balancing market, which enables among others the balancing of the electricity in the national electricity system, exchange of planning data on the availability and generation of resources, and management of system congestion. It confirms that the software was fully deployed by 30 June 2025 and is operational in supporting the electricity balancing market.

- **upgrade of the SCADA and EMS (sub)systems of the DYSTER system.**

The Polish authorities provided Partial Acceptance Protocol No. 15/2026/C (evidence No. 4) which confirms the software upgrade of the SCADA and EMS (sub)systems of the DYSTER system. This document states that, while minor outstanding tasks related to final production implementation remain, these do not affect the system's readiness for production switchover. The DYSTER system is the IT system used to conduct activities in the field of electricity transmission, perform the tasks of the Transmission System Operator (TSO) and manage the operation of the national power system in real time. It is an IT system for TSO dispatching services, necessary to conduct network traffic and ensure the transmission of electricity. The SCADA and EMS subsystems are part of the DYSTER system, and their software upgrade increases the operational efficiency of the national power system. Furthermore, the Polish authorities also provided Final Acceptance Protocol No. 16/2026/K, (evidence No. 5) confirming the acceptance of the upgraded SCADA and EMS (sub)systems of the DYSTER system. It certifies that the upgrade of the SCADA and EMS subsystems of the DYSTER system was successfully deployed and is operational.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Repayable support – Eight instalment

Number and name of the Target: A3L Number of signed contracts for projects in the cultural and creative sectors (CCS)

Related Measure: A2.5.1 A program to support the activities of entities in the cultural and creative industries.

Quantitative Indicator: Number

Baseline: 0

Target: 1 873

Time: Q4 2025

1. Context:

The objective of the investment is to prevent the long-term negative effects of the COVID-19 pandemic and encourage the green and digital transition in the cultural and creative sectors (CCS), and to support the activities of entities in the cultural and creative industries. Precisely, this measure consists in: creating a grant programme for projects in the cultural and creative sector (CCS), signature of contracts for projects in the cultural and creative sectors, and a fellowship programme for individuals in the CCS.

Target A3L concerns 1873 contracts to be signed for projects in the cultural and creative sectors.

Target A3L is accompanied by target A4L (also under the eight instalment), related to the number of fellowships awarded in the cultural and creative sectors. These targets were preceded by milestone A2L (under the second instatement) for the publication of the selection criteria and setting-up of the independent selection committee to decide on the provisions of grants and fellowships in the cultural and creative sectors.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of 2389 contracts signed for projects in the CCS	The list contains the reference numbers, names of entities, and names of projects under the contracts signed for projects in the cultural and creative sectors.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
3	Copies of 60 contracts signed for projects in the CCS between 2024 and 2025 with their annexes.	Contracts signed for projects in the CCS between the National Institute of Music and Dance and entities in the cultural and creative sectors under investment A2.5.1, along

		with annexes including grant applications with project descriptions.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

1 873 contracts shall be signed for projects in the cultural and creative sectors (CCS).

Following the selection of a random sample of 60 units, the Polish authorities submitted 60 out of 2389 contracts for projects in the cultural and creative sectors signed by the National Institute of Music and Dance (‘Narodowy Instytut Muzyki i Tańca - NIMIT’) and the final recipient of support (evidence No. 3). Grant applications which describe the projects in the cultural and creative sectors (CCS) are annexed to the contracts and as such form an integral part of the contracts.

For each of the sampled contracts, the date of signature and the scope of the projects, as described in the annexed grant applications, have been reviewed, to confirm that the signed contracts indeed cover cultural and creative sectors. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, as 2389 contracts were signed for projects in the cultural and creative sectors, thus exceeding the goal of the target A3L by 516 contracts.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A4L Number of fellowships awarded in the cultural and creative sectors (CCS)

Related Measure: A2.5.1 A program to support the activities of entities in the cultural and creative industries.

Quantitative Indicator: Number

Target: 945

Time: Q4 2025

1. Context:

The objective of this investment is to prevent the long-term negative effects of the COVID-19 pandemic and encourage the green and digital transition in the cultural and creative sectors (CCS). Precisely, this measure consists in providing: (i) a grant programme for projects in the cultural and creative sectors (CCS) and (ii) a fellowship programme for individuals in the CCS.

Target A4L concerns the number of fellowships awarded in the cultural and creative sectors.

Target A4L was preceded by milestone A2L (under the second instalment) for the publication of the selection criteria and setting-up of the independent selection committee. Target A4L is accompanied by target A3L in the same payment request, related to contracts for projects in the cultural or creative sectors (CCS).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of 1303 signed fellowship agreements	The list contains the reference number, as well as name and surname of fellowship recipients for 1303 fellowship agreements signed in the cultural and creative sectors.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
3	Copies of 60 signed fellowship agreements with their annexes signed in 2024 and 2025.	Fellowship agreements, signed between the National Institute of Music and Dance (PL: *Narodowy Institut Muzyki i Tańca*) and individuals in the cultural and creative sectors under investment A2.5.1, with their Annexes, including documents confirming that the applicant is an individual in the cultural and creative sectors.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

945 fellowships shall be awarded to individuals in the cultural and creative sector (CCS).

Following the selection of a random sample of 60 units, Poland submitted the fellowship agreements in the cultural and creative sectors signed by the National Institute of Music and Dance (Narodowy Institut Muzyki i Tańca) and the final recipient of support (evidence No. 3), as confirmation that the fellowships have been awarded. Annexed to each sampled fellowship agreement is the fellowship application, which forms an integral part of the contract: the relevant document confirming that the applicant has an educational background in arts, or at least one-year work or educational experience in the position of creator, artist, animator or academic.

The evidence provided for a sample of 59 units confirmed that the requirements of the target have been met. The following elements were verified for each of the agreement to confirm the achievement of this target:

- First, the fellowship agreements have been signed by both parties and the date of signature has been checked;
- Second, the fellowship agreements confirm the award of fellowships to individuals (Article 3 of the agreements, evidence No. 3).
- Third, the fellowship agreements have been signed with individuals in the cultural and creative sectors. The applicant needed to demonstrate that they are an individual in the cultural and creative sectors by providing the relevant evidence, such as, for example, a secondary- or university-level diploma in arts; a work contract, civil law contract or certificate of the sole-entrepreneurship in the cultural and creative sectors, or membership certificate in an association or union in the cultural and creative sector. Their status as individuals in the cultural and creative sectors was verified based on these documents (considered primary evidence), constituting an annex to the fellowship agreement (evidence No. 3) for each of the fellowships sampled.

A statistical analysis was carried out taking into account the overachievement of the target of 1303 for a required 945 awarded fellowships. Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A7L Entry into force of a law on space activities

Related Measure: A.2.6 Reform of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data

Qualitative Indicator: Provision in the law indicating its entry into force

Time: Q4 2025

1. Context:

The objective of the reform is to facilitate the use of satellite data. This measure consists in the adoption of a new law on space activities.

Milestone A7L relates to the establishment of a legal framework to facilitate the use of satellite data by public administration, including the creation of a national administrator responsible for managing and disseminating knowledge about satellite data. It also seeks to promote the use of satellite data, including through training. Additionally, the law provided under the milestone establishes the rules and conditions for the performance of space activities and their supervision, liability for damage caused by a space object, as well as the rules for the operation of the National Register of Space Objects.

Milestone A7L is the only milestone of this reform.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	A copy of the publication of the Space Activities Act of 13 February 2026, published in the Journal of Laws on 3 April 2026 (Journal of Laws 2026, item 465), with entry into force on 17 April 2026.	The new Space Activities Act, establishing rules for the performance of space activities, rules for maintaining the register of space objects and proceedings in the case of the occurrence of an unforeseen event related to the performance of space activities or the finding of a suspected of space debris.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

In line with the name of the milestone, **entry into force of a law on space activities.** Furthermore, in line with the measure description: “T**his measure consists in the adoption of a law on space activities.**”

The Space Activities Act of 13 February 2026 was published in the Journal of Laws on 3 April 2026 (Journal of Laws 2026, item 465). It entered into force 14 days after its publication, on 17 April 2026 as per its Article 23 (evidence No. 2, hereinafter referred to as the "Act").

A law shall, inter alia, facilitate the use of satellite data by the public administration.

Article 67, point 2, letters a and b set up new responsibilities for the Polish Space Agency. Those include the use of satellite data in the economy, administration, science, education, defence and to ensure state security, and initiating, preparing and implementing, in cooperation with the competent State administrations, major research orientations and development programmes of major importance to the national interest and economy of the State in the field of exploration and use of outer space. Furthermore, the Act further sets out the responsibility for the national satellite data administrator (Polish Space Agency) to act as a contact point for public administration entities for the purpose of obtaining satellite data and supporting public administration entities and their subordinate services in the use of satellite data in crisis management as per its Article 67 point 3 indents 5 and 6. Through those provisions the Act facilitates the use of satellite data by the public administration.

The law shall establish a national administrator of satellite data.

The Act establishes in Article 67, point 2, letter b, indent 6 the Polish Space Agency as the national administrator of satellite data.

The law shall establish the obligation for the national administrator to disseminate knowledge about satellite data, and promote its use, including organizing training for interested entities.

The Act sets in Article 67, point 3, indents 3 and 4 an obligation for the national administrator of satellite data to acquire and make available in the National Satellite Information System products and services resulting from the use of satellite data, and to disseminate knowledge about satellite data, and promote its use, including organizing training for interested entities.

The law shall also establish the rules and conditions for the performance of space activities and their supervision, [...]

The Act establishes the rules and conditions for the performance of space activities and their supervision under chapter 2 - Conditions for the performance of space activities, Articles 8 – 26. This Chapter specifies types of space activities and the way they shall be carried out, what types of entities can carry out space activities, and that space activities need to be authorised by the president of Polish Space Agency. Chapter 5 – Supervision, Articles 35 – 43, indicate the President of the Agency as the competent authority to supervise and carry out inspections in matters of space activities, apart from units subordinate to or supervised by the Minister of National Defence, in which case the supervising body shall be the Minister of National Defence. Chapter 5 of the Act further lists the entities controlled and how the activities controlled shall be carried out.

liability for damage caused by a space object,

The Act establishes rules and conditions on liability for damage caused by a space object under chapter 3 - Civil liability for damage caused by a space object, Articles 27 - 30, and chapter 4 - Insurance against civil liability, Articles 31 - 34.

as well as the rules for the operation of the National Register of Space Objects.

The Act establishes the rules for the operation of the National Register of Space Objects under chapter 6 - National Register of Space Objects, Articles 44 - 51.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A13L – Adoption of the Investment Policy

Related Measure: A2.7.1 Security and Defence Fund

Qualitative Indicator: Adoption of the Investment Policy

Time: Q4 2025

1. Context:

The objective of this measure is to enhance the resilience of the Polish economy by structurally adjusting the level of public support available to address market failures and inefficiencies within the security and defence sectors of the economy.

Milestone A13L concerns the adoption of the Investment Policy for the Security and Defence Fund.

Milestone A13L is the second step of the implementation of the investment. It follows milestones A12L (under the 7th instalment), related to establishment of the legal framework for the Security and Defence Fund. It will be followed by milestone A14L (under the ninth instalment), related to the injection of equity into the Security and Defence Fund.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Investment Policy for loans and equity	The Investment Policy for loans and equity is included in the Principle Agreement signed between the Bank Gospodarstwa Krajowego (hereinafter BGK) and the Special Purpose Vehicle for the implementation of the Security and Defence Fund under RRP measure A2.7.1. Article 6 of the Agreement sets out the Investment Policy for loans and equity. According to its Paragraph 1 Annex 6.1 sets out the rules for the investment policy for loans (Loans Policy) and according to its Paragraph 2 Annex 6.2 sets out the rules for the investment policy for equity (Capital Policy). It was concluded on 30 June by BGK and the SPV.
3	Act on implementation of Security and Defence Fund under the Recovery and Resilience Plan (Official Journal 2025, item 1846), which entered into force 14 days following its publication, on 7 January 2026.	The Act establishes the special purpose vehicle for the implementation of the Security and Defence Fund and sets up the conditions for the implementation of the Fund.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

BGK and/or the Fund shall adopt an investment policy for the use of the injected equity.

The Investment Policy for loans and equity is established in Article 6 of the Principle Agreement signed between the BGK and the SPV for the implementation of the Security and Defence Fund under RRP measure A2.7.1 (hereinafter referred to as “Investment Policy”, evidence No. 2). It was concluded and signed by both parties on 30 June 2026 and in line with its Article 16.1 it entered into force at the moment of the signatures by two parties.

The investment policy shall incorporate the elements that are included in the description of the measure.

In line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

The description of the investment areas for the Fund, in line with the eligible areas established in the law.

The Investment Policy sets out in Chapters 3 of Annexes 6.1 (for loans) and 6.2 (for equity) the *Investment Priorities* four areas eligible for support which cover:

1) development of protective buildings and civil protection infrastructure,
2) construction and modernisation of dual-use infrastructure,
3) cybersecurity,
4) enterprise modernisation including R&D support.

These eligible areas and the included examples are in line with the ones established in Article 3 of the Act of 4 December 2025 (Official Journal 2025, item 1846) on the implementation of the Security and Defence Fund under the Recovery and Resilience Plan (evidence No. 3).

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

The description of the financial products, including loans and equity, the objectives of the Fund, the way how the Fund will provide the support and the expected eligible final recipients that the Fund shall initially support. Those financial products shall be in line with the law establishing the Fund, including with what can be financed under the EU budget.

The Investment Policy (evidence No. 2) in Chapter V of Annex 6.1 Financial *product and rules for calls for proposals for loans* specifies in point 1 that support will be provided for loans. For the equity part Chapter IV of Annex 6.2 *Parameters of the equity instrument* in row *Instrument* specifies that equity investments will have a form of investments in shares, stocks and mezzanine instruments.

The objectives of the Fund are set out in the Investment Policy (evidence No. 2) in Chapters II *Security and Defence Fund* of Annex 6.1 and 6.2. The objectives are defined as supporting the resilience of the Polish economy by supplementing the level of available financing to address market imperfections and inefficiencies in sectors that have a significant impact on building a competitive and modern economy resilient to crises and external threats.

The description on how the Fund will provide support is defined in the Investment Policy (evidence No. 2). For loans Annex 6.1 specifies in Chapter V *Financial product and rules for calls for proposals for loans* that support will be provided through providing loans to entities performing activities under the responsibility of the regional and local authorities, to entities of the railroad sector and to companies from other sectors. Point 4 specifies the eligibility conditions for the support which include rules on VAT costs (are not eligible) and timeframe for the investments under the loan part of the Security and Defence Fund. The modalities of the loans and calls for proposals are specified in Chapter VI *Loans parameters*.

For equity Annex 6.2 specifies in Chapter IV *Parameters of the equity instrument* the conditions for providing equity support including by defining the investment timeline, the financing tenor and setting out the mandatory conditions applicable for the final recipients.

The eligible final recipients are described in the Investment Policy (evidence No. 2). For loans Chapter V of Annex 6.1 *Financial product and rules for calls for proposals for loans* in point 2 specifies that support can be provided to entities performing tasks under the responsibility of regional and local authorities, entities of the railroad sector and other companies which perform activities in the defence sector.

The eligible final recipients for the equity support are described in the Investment Policy (evidence No. 2) in Chapter IV of Annex 6.2 *Parameters of the equity instrument* in the row *Type of final recipient of support*. Final recipients include start-up companies and mature companies developing technologies, products or services important for security and defence.

The Investment Policy (evidence No. 2) in Chapters 3 of Annexes 6.1 and 6.2 *Investment Priorities* specifies that support under the Security and Defence Fund can be provided only for activities fully in line with the national and EU legal framework setting up the Security and Defence Fund. As the Act of 4 December 2025 (Official Journal 2025, item 1846) on the implementation of the Security and Defence Fund under the Recovery and Resilience Plan (evidence No. 3) specifies that financial products must comply with what can be financed under the EU budget, compliance with the law establishing the Fund also ensures compliance with EU budget eligibility rules. The Investment Policy in Chapters 3 of Annexes 6.1 and 6.2 *Investment Priorities* also specifies that support must be in line with the general principles of EU law, including with principles of the Treaty on Functioning of the European Union.

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

The envisaged timeline for the steps for implementing the initial investments.

The Investment Policy (evidence No. 2) specifies in Chapter VI of Annex 6.1 *Loan Parameters* the timeline for the investments financed by loans. It is defined as maximum 10 or 20 years from the signature of a loan agreement, depending on the type of the final recipient. Under Chapter VIII it is specified that the calls for proposals will start in Q2/Q3 2026 and conclusion of first loans agreements will be in Q4 2026.

For the equity part the Investment Policy (evidence No. 2) in Chapter IV of Annex 6.2 *Parameters of the equity instrument* specifies in row *Financial tenor* that equity injections in final recipients are up to 7 years for start-ups, 15 years for private equity final recipients and 20 years for the infrastructural sector. The timeline may be adapted on the basis of the specific character of an investment into a final recipient.

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

For loans or equivalent instruments, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[4], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[5], (iii) activities and assets related to waste landfills, incinerators[6] and mechanical biological treatment plants[7].

The Investment Policy (evidence No. 2) specifies in Chapter XI of Annex 6.1 *DNSH* activities and assets which are not eligible for support under the loan part. The exclusion list is identical to the one from the measure description, including its footnotes.

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

For equity, the investment policy shall exclude companies with a substantial focus[8] in the following sectors: (i) fossil fuel-based energy production and related activities[9]; (ii) energy-intensive and/or high CO2-emitting industries[10]; (iii) production, rental, or sale of polluting vehicles[11]; (iv) waste collection, waste treatment and disposal[12], (v) processing of nuclear fuel,

4 Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01); (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation; (c) aircrafts used for civil protection or firefighting, bimodal trains, hybrid vessels, dual fuel vessels; (d) special purpose ships and special purpose vehicles that are based on the best available levels of environmental performance; and (e) the construction of new road connections, bridges, non-electrified railroad tracks and/or tunnels with an individual length of less than 20 kilometres and renovation of tracks, roads, bridges and/or tunnels.

5 Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

6 This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

7 This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

8 It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if gross revenue generated from the restricted sector or activity exceeds 50% of the gross revenue

9 Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

10 Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

11 Polluting vehicles are defined as non-zero-emission vehicles. This exclusion does not apply to aircrafts used for civil protection or firefighting, bimodal trains, hybrid vessels, dual fuel vessels and to special purpose ships and special purpose vehicles that are based on the best available levels of environmental performance in the sector

12 This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

production of nuclear energy. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final recipients of the Facility.

The Investment Policy (evidence No. 2) excludes from obtaining support under the equity part in Chapter XI of Annex 6.2 *DNSH* companies with a substantial focus in the sectors defined in an identical way to the requirements included in the measure description, including its footnotes.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: B5L Results from contracts for difference auction for offshore wind

Related Measure: B2.3 Support for investment in offshore wind farms

Quantitative Indicator: Publication of results

Time: Q4 2025

1. Context:

The objective of the reform is to ensure the effective implementation and further development of offshore wind energy by introducing comprehensive requirements for the necessary infrastructure and operational procedures.

Milestone B5L relates to the organization of auctions for electricity from offshore wind farms. It concerns the publication of the results from contracts for difference (CfD) auction conducted for 4GW of offshore wind capacity.

Milestone B5L is the third milestone of the reform and follows milestone B6L (under the fourth instalment), concerning the entry into force of an amendment to the Regulation on the detailed conditions for power system operation to revise national balancing rules and minimise the impact of allocation constraints, and milestone B4L (under the fifth instalment), related to the entry into force of implementing regulations following from the Act on the promotion of electricity generation in offshore wind farms. It is accompanied by B6aL (also under the eight instalment) that concerns the publication of a study on measures to limit allocation constraints in the Polish electricity system.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	A copy of the published auction results. Link to the auction result: https://www.ure.gov.pl/pl/urzad/informacje-ogolne/aktualnosci/13009,Offshore-Pierwsza-aukcja-dla-morskich-farm-wiatrowych-rozstrzygnieta.html?search=112217408698 https://bip.ure.gov.pl/bip/odnawialne-zrodla-energ/morskie-farmy-wiatrowe/4847,Ogloszenia-i-wyniki-aukcji.html	The results from contracts for difference (CfD) auction for 4GW of offshore wind capacity were published on the Energy Regulator (URE) website.
3	A copy of the Rules of the Auction. Link to the auction rules:	The rules of the auction specify how participants may obtain the right to cover

	https://bip.ure.gov.pl/bip/odnawialne-zrodla-energ/morskie-farmy-wiatrowe/4841,Regulamin-aukcji-MFW.html	the negative balance for electricity generated in offshore wind farms.
4	Offshore Wind Act of 16 April 2025 that entered into force on 1 May 2025: https://dziennikustaw.gov.pl/DU/2025/498	This Act creates a legal framework for the preparation, permitting, financing and settlement of offshore wind farm projects in Poland's Baltic Sea, within the framework of the country's renewable energy transition and maritime spatial planning.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Results from contract(s) for difference (CfD) auction conducted for 4GW for offshore wind shall be published. Furthermore, in line with the measure description, this measure consists in awarding support in the form of a two-way CfD granting the right to cover the negative balance between the market electricity price and the auction price, and **the publication of the results of the CfD auction for electricity from offshore wind capacity.**

Pursuant to Article 26 point 3 of the Offshore Wind Act (Journal of Laws of 2025, item 498) (evidence No. 4), auctions for offshore wind farms are conducted by the President of the Energy Regulatory Office (URE). Article 29 point 3 of that act provides that the total installed capacity of offshore wind farms for which the right to cover the negative balance may be granted through an auction is 4 GW.

The Rules of the Auction (evidence No. 3) were published on 27 May 2025 for the CfD auction for offshore wind farms and specified detailed rules, procedures, technical requirements and safeguards for organising, conducting and settling auctions on the online platform, including access, security, suspension conditions and ownership changes linked to ERO approval. Furthermore, Article 29 point 12(c) of the Rules of the Auction includes the maximum total installed electrical capacity of offshore wind farms referred to in Article 29(3) of the Offshore Wind Act (evidence No. 4).

Following the offshore wind farm auction that took place on 17 December 2025, the results were published by the President of the Energy Regulatory Office on 18 December 2025 on their website (evidence No. 2). The Commission services accessed the link provided by the authorities on 24 June 2026 to verify that out of four producers that took part in the auction, three bids were successful, totalling 3.435 GW and resulting in minimum and maximum bid prices of PLN 476.88/MWh and PLN 492.32/MWh respectively. This check was completed successfully, confirming that the results from the CfD auction conducted for 4GW of offshore wind capacity were published.

Investor	Name of OWF	Capacity	Offer price
ORLEN Neptun VIII Sp. z o.o.	Morska Farma Wiatrowa Baltic East	900 MW	476,88 zł/MWh
Elektrownia Wiatrowa Baltica 9 Sp. z o.o.	MFW Baltica 9	975 MW	489,00 zł/MWh
MFW Bałtyk I S.A.	MFW Bałtyk I	1560 MW	492,32 zł/MWh

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: B6aL: Study on measures to limit allocation constraints in the Polish electricity system

Related Measure: B2.3: Support for investment in offshore wind farms

Quantitative Indicator: Publication on the energy regulator website of a study on measures to limit allocation constraints in the Polish electricity system

Time: Q1 2026

1. Context:

The objective of the reform is to ensure the effective implementation and further development of offshore wind energy. The measure comprises three sub-measures: (i) the introduction of requirements for power output plant components and for offshore power station components, as well as construction requirements for offshore power station components; (ii) the inclusion of explicit procurement of reserves before the Single Day-Ahead Coupling (SDAC); and (iii) auctions for electricity generation from offshore wind farms.

Milestone B6aL concerns the publication of a study on measures to limit allocation constraints in the Polish electricity system. The study assesses the use of allocation constraints since the adoption of the reform under milestone B6L, their rationale, the impact of existing mitigation measures, and further recommendations to minimise their use in the Polish electricity system.

Milestone B6aL is the last milestone of the measure. It is preceded by milestone B6L (under the fourth instalment), concerning amendments to the rules of the balancing market; milestone B4L (under the fifth instalment), concerning the entry into force of implementing regulations adopted pursuant to the Act on the Promotion of Electricity Generation in Offshore Wind Farms; and milestone B5L (under the eighth instalment), concerning the organisation of auctions for electricity from offshore wind farms.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	A copy of the Study on *Assessment of the impact of the balancing market reform on the application of allocation constraints in the national electricity system* and a link to the Report at https://www.ure.gov.pl/pl/urzad/informacje-ogolne/aktualnosci/12983,Ocena-wplywu-reformy-rynku-bilansujacego-na-stosowanie-ograniczen-alokacji-w-kra.html	The study assesses the impact of the balancing market reform on the application of allocation restrictions in the national electricity system in the period from 14 June 2024 to 30 June 2025 and provides recommendations for further action.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

A study on measures to limit allocation constraints in the Polish electricity system shall be carried out and published by the energy regulator on its website.

The study on Assessment of the impact of the balancing market reform on the application of allocation constraints in the national electricity system (evidence No. 2) has been carried out by the Energy Regulatory Office (URE), the energy regulator in Poland. The study was issued and published on the URE website on 3 December 2025. The Commission services accessed the links provided by the authorities on 1 April 2026 to verify whether the report had been published on the URE's website. This check was completed successfully, confirming that the study had been issued and published on the website of the energy regulator.

The study shall contain an assessment of the use of allocation constraints since the adoption of the reform in B6L, the reasoning for their use, the impact of existing measures to limit allocation constraints (…)

When it comes to the assessment of the use of allocation constraints since the adoption of the reform in milestone B6L (which was adopted on 22 March 2023 and entered into force on 13 May 2023) and the reasoning for the use of allocation constraints and the impact of existing measures to limit allocation constraints, the study provides as follows:

- Chapter IV.A ('Introduction to allocation constraints'), the study sets out the legal basis under Article 2(6) of Regulation (EU) 2015/1222, the operational rationale relating to the central dispatch model applied by Polish transmission system operator (PSE S.A.), and the specific reasons for applying allocation constraints in each direction (namely, ensuring adequate upward and downward balancing capacity, system inertia, short-circuit power supply, and voltage regulation).
- Chapter IV.C ('Assessment of the effectiveness of the solutions applied') and Chapter IV.B ('Application of allocation constraints in the period 14.06.2024 – 30.06.2025'), the study concludes that the mechanisms adopted under the balancing market reform, adopted under milestone B6L, should be considered effective, noting a significant decrease in the activity of allocation constraints over successive years, particularly in the direction of exports. At the same time, the study acknowledges that the reform cannot fully eliminate allocation constraints, and that measures outside the scope of the balancing market are necessary to achieve further reductions.

(…) and shall recommend additional measures to reduce to the maximum possible extent the use of allocation constraints in the Polish electricity system

When it comes to the recommendations of additional measures to reduce to the maximum possible extent the use of allocation constraints in the Polish electricity system, the study provides the following:

- In Chapters V ('Specification of potential activities to further reduce the frequency of allocation constraints'), the report sets out a detailed catalogue of potential actions, structured under the headings of: increasing the availability of regulatory power; facilitating access to the balancing market; development of cooperation between the transmission system operator and distribution system operators; improving the quality of electricity generation and storage units work plans; improving balance responsible party for balancing efficiency; management of surplus electricity; and prosumer installations.

- Chapter VI ('Summary and Recommendations') consolidates these into eleven recommendations, which reflect, in the opinion of the President of the URE, the necessary measures to improve the market situation and further limit the use of allocation constraints.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: C13aL Framework agreement(s) for Artificial Intelligence (AI) laboratories

Related Measure: C2.2.1 Digital technologies in teaching

Qualitative Indicator: Signature of framework agreement(s)

Time: Q1 2026

1. Context:

This investment aims at increasing the volume of ICT equipment and infrastructure in schools.

Milestone C13aL covers the signature of framework agreement(s) laying down the conditions for awarding public contracts in respect of delivery to schools of Artificial Intelligence (AI) Laboratories.

Milestone C13aL is the first step of the implementation of the investment and will be followed by target C13L (under the ninth instalment), related to the delivery of Artificial Intelligence (AI) Laboratories, and by target C12L (also under the ninth instalment), related to the delivery of ICT kits.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Framework Agreements for AI laboratories dated between 29 April 2026 and 30 April 2026 and signed between the Ministry of Digital Affairs and chosen contractors to supply such AI laboratories: - Bechtle Suntar Sp. z o.o. and Egida IT Solutions Sp. z o.o. (Consortium) - MAXTO ITS Sp. z o.o. - Integrated Solutions Sp. z o.o. - MBA Sp. z o.o. and TERG S.A. (Consortium)	Four signed framework agreements laying down the conditions for awarding public contracts to deliver AI Laboratories to schools.
3	Link to the website with published lists of schools to which AI laboratories should be delivered: https://www.gov.pl/web/edukacja/wyposazenie-dla-szkol-do-nauki-zdalnej-oraz-pracowni-ai-i-stem. The website includes the below pdf files:	In this website the Ministry of National Education published the lists of schools receiving an AI laboratory supported under the investment C2.2.1 *(Equipping schools/institutions with appropriate ICT devices and infrastructure to improve the overall efficiency of education systems).* The information on the website is included in the signed framework agreements, Paragraph 1 “Subject matter of the Agreement”, point 2, page 3.

4	Link to the pdf file with a comprehensive list of primary schools to receive an AI lab: https://www.gov.pl/attachment/e7bf3542-1526-43e9-bada-df9e5694aa86 https://www.gov.pl/attachment/5e2e3b6d-f612-4937-b121-c8c8e7b24a35	The website mentioned in evidence No. 3 (referenced in the signed framework agreements under Paragraph 1, point 2, page 3) includes a pdf file with the comprehensive list of primary schools to receive an AI laboratory. The list includes the name of the host authority, the province, the number of AI labs awarded to the school, the RSPO of the school (unique identifier), and the name of the school.
5	Link to the pdf file with a comprehensive list of secondary schools to receive an AI lab: https://www.gov.pl/attachment/91dc9f61-9033-41e4-8daa-873c84294f68 https://www.gov.pl/attachment/85bddfb6-3324-46ce-95e5-38cf3028adca	The website mentioned in evidence No. 3 (referenced in the signed framework agreements under Paragraph 1, point 2, page 3) includes a pdf file with the comprehensive list of secondary schools to receive an AI laboratory. The list includes the name of the host authority, the province, the number of AI labs awarded to the school, the RSPO of the school (unique identifier), and the name of the school.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Signature of framework agreement(s) laying down the conditions for awarding public contracts in respect of delivery to schools of Artificial Intelligence (AI) Laboratories.

The following framework agreement(s), laying down the conditions for the award of public contracts in respect of delivery to schools of Artificial Intelligence (AI) laboratories were signed:

1. Framework agreement no. 78536 signed on 30 April 2026 by the Ministry of Digital Affairs and a consortium comprising of Suntar sp. z o.o. and Egida IT Solutions sp. z o.o. (evidence No. 2);
2. Framework agreement no. 78538 signed on 29 April 2026 by the Ministry of Digital Affairs and MAXTO ITS spółka z ograniczoną odpowiedzialnością (evidence No. 2);
3. Framework agreement no. 78535 signed on 30 April 2026 by the Ministry of Digital Affairs and Integrated Solutions Sp. z o.o. (evidence No. 2);
4. Framework agreement no. 78534 signed on 30 April 2026 by the Ministry of Digital Affairs and a consortium comprising of MBA sp. z o.o. and TERG S.A (evidence No. 2).

The above-mentioned signed framework agreements lay down the conditions for awarding public contracts for the delivery of Artificial Intelligence (AI) Laboratories to schools as evidenced by

Paragraph 1 “Subject matter of the Agreement”, point 2, page 3, which refers to the purpose of the Framework Agreement to lay down the conditions for the award of public contracts in respect of brand new AI Laboratories, and Paragraph 5 “Rules for the award of implementing contracts and the conclusion of implementing agreement”, points 1-13, pages 6-7 for each of the agreements, which entails information about the procedure for the award of public contracts, including information such as the e-procurement platform, communication, contract signing etc. (evidence No. 2).

The signed framework agreements specify a website link where the list of schools receiving AI laboratories under investment C2.2.1 will be published under Paragraph 1 ‘Subject matter of the Agreement’, point 2, page 3 (evidence No. 3). This website includes two pdf files with the comprehensive list of primary and secondary schools to receive an AI laboratory (evidence No. 4 and 5). The Commission services accessed the links provided by the authorities on 30 April to verify the publication of the two lists of schools, namely primary and secondary, to which AI laboratories should be delivered (evidence No. 3, 4, 5). This check was completed successfully, confirming that the two lists of schools, namely primary and secondary, to which AI laboratories should be delivered, were published. Together the two lists cover 12 000 primary and secondary schools.

Furthermore, Paragraph 1 point 2 of each Agreement also states that detailed information on the places of delivery (e.g. address, contact details) will be provided by the Ordering Party to the Contractor within three working days from the signing of the Implementing Contract (evidence No. 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: E2L Low-emission transport zones

Related Measure: E.1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment

Qualitative Indicator: Establishment of low-emission transport zones

Time: Q4 2025

1. Context:

The reform aims to reduce transport's environmental and health impacts by requiring cities with over 100,000 inhabitants—where nitrogen dioxide (NO_2) levels exceed EU limits—to implement low-emission zones.

Milestone E2L requires that cities with over 100 000 inhabitants introduce low-emission zones if they exceed air quality limits, based on the 2025 General Environmental Protection Inspectorate report.

Milestone E2L is the second and last milestone of the reform, and it follows the completion of milestone E1L (under the fifth instalment), related to a legal act introducing low-emission transport zones obligation for cities with more than 100 000 inhabitants, where there is an excess of harmful substances (NO2) vs EU air pollution thresholds.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document.	Summary document duly justifying how the target (including the relevant elements of the target) was satisfactorily fulfilled.
2	Copy of the report 'Assessment of air quality in zones in Poland for the year 2024, by the General Inspectorate for Environmental Protection' in Warsaw 2025.	Annual report on the air quality in Poland for 2024, with findings about the exceedances of the limit value for nitrogen dioxide in 2024.
3	Copy of Resolution No. XXXII/619/25 of the Krakow City Council of 12 June 2025 on the establishment of a Clean Transport Zone (published on 18 June 2025 in the Official Journal of the Małopolska Voivodeship, DZ. URZ. WOJ. 2025.3829).	Resolution of the city council establishing a low-emission transport zone in the city of Krakow.
4	Copy of Resolution No. XXVII/505/26 of the City Council of Katowice of 27 April 2026 on the	Resolution of the city council establishing a low-emission transport zone in the city of Katowice.

	establishing of a Clean Transport Zone within the city of Katowice (published on 14 May 2026 in the Official Journal of the Silesia Voivodeship, DZ. URZ. WOJ. SLA 2026.2911).	

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Low-emission transport zones shall be established [...]

Resolution No. XXXII/619/25 of the Kraków City Council of 12 June 2025 on the establishment of the Clean Transport Zone in Kraków (evidence No. 3, hereinafter referred to as the “Krakow City Council Resolution”) was published on 18 June 2025 in the Official Journal of the Małopolska Voivodeship. According to its Section 13, the Krakow City Council Resolution entered into force seven days after the date of publication, namely on 26 June 2025. According to its Section 1, a low-emission transport zone is established in Kraków, as of 1 January 2026.

Resolution No. XXVII/505/26 of the City Council of Katowice of 27 April 2026 on the establishment of a Clean Transport Zone in the city of Katowice (evidence No. 4, hereinafter referred to as the “Katowice City Council Resolution”) was published on 4 May 2026 in the Official Journal of the Silesia Voivodeship. According to its Section 7, the Katowice City Council Resolution entered into force 14 days after its publication, i.e., on 19 May 2026. According to its Section 1, a low-emission transport zone is established in Katowice as of 29 June 2026.

[...] in cities with more than 100 000 inhabitants where air quality thresholds are exceeded, as identified in the latest air quality report of the General Environmental Protection Inspectorate available as of 2025.

The latest report ‘Assessment of air quality in zones in Poland for the year 2024’ from the General Inspectorate of Environmental Protection from 2025 (evidence No. 2, hereinafter referred to as “Air Quality Report”) identified only two cities (Kraków and Katowice) as the areas where the annual mean NO2 concentration was exceeded (*see* Air Quality Report, page 41, evidence No. 2). Both cities have more than 100 000 inhabitants based on publicly available information, for example as published on the website of the Polish Central Statistical Office. As set out in the measure description and milestone E1L on the legislative framework for low-emission zones, the obligation to establish such zones is triggered by quality thresholds expressed in terms of nitrogen dioxide (NO_2) levels. The obligation to establish low-emission transport zones therefore exists for the cities of Katowice and Kraków.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: E4L Trams

Related Measure: E1.2.1 Public transport in cities (trams)

Quantitative Indicator: Number of trams

Baseline: 0

Target: 88

Time: Q1 2026

1. Context:

This investment aims to increase the public transport offer in cities. The measure consists in the acceptance of trams.

Target E4L concerns protocols confirming acceptance of 88 trams.

Target E4L is the first and last target of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.
2	List of Trams	This document shows a spreadsheet listing 88 trams, containing information on the trams' serial factory number and the name of the contracting authority.
3-52	Acceptance protocols for trams titled 'final acceptance protocol of the vehicle type [...]' (P*rotokol odbioru koncowego pojazdu*)	Copies of 50 acceptance protocols, signed by the contracting authority (M*iejskie Przedsiębiorstwo Komunikacyjne S.A. w Krakowie*) and the contractor. The protocols are dated between 22 November 2022 and 20 October 2023.
53-72	Acceptance protocols for trams titled 'final acceptance protocol tram type [...]' (P*rotokol odbioru koncowego tramwaju typu [...]*)	Copies of 30 acceptance protocols, signed by the contracting authority (*Miejskie Przedsiębiorstwo Komunikacyjne w Poznaniu Spółka z o.o.*) and the contractor. The protocols are dated between 14 April 2025 and 19 December 2025.
72-90	Acceptance protocols for trams titled 'acceptance protocol tram with systems' (P*rotokol odbioru trmawaju wraz z systemami*)	Copies of 8 acceptance protocols, signed by the contracting authority (*Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o. we Wrocławiu*) and the contractor. The protocols are dated between 13 July 2022 and 29 December 2022.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Protocols confirming acceptance of 88 trams

Poland provided a list of 88 trams accepted, specifying the individual serial factory number of each tram (evidence No. 2). In accordance with this list, Poland submitted 88 acceptance protocols (evidence No. 3-90).

Each protocol of acceptance (evidence No. 3-90) relates to one specific unit of tram, confirming its serial factory number and allowing it to be cross-verified against the serial factory numbers listed by Poland (evidence No. 2). Each protocol confirms the acceptance of an individual tram by the contracting authority. The protocols are dated between 13 July 2022 and 19 December 2025 and signed by the respective contracting authority and contractor (evidence No. 3-90).

According to the evidence provided, the protocols confirm the acceptance of 88 trams, thus fulfilling the goal of protocols confirming acceptance of 88 trams.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: E9L Signature of the funding agreements

Related Measure: E3.1.1 Facility for support of a low-carbon economy

Qualitative Indicator: Signature of the funding agreements for an amount necessary to use at least 75% of the RRF investment into the Facility

Time: Q1 2026

1. Context:

The objective of this investment is to contribute to the development of the low- and zero-carbon economy by supporting industry projects for clean mobility and energy sectors. This measure consists in a public investment into a Facility which shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities.

Milestone E9L concerns the signature of the funding agreements with the final beneficiaries for an amount necessary to use at least 75% of the RRF investment into the Facility.

Milestone E9L is the second step of the investment, and it follows the completion of milestone E7L (under the seventh instalment) related to the signature of the implementing agreement. It will be followed by milestone E10L (under the ninth instalment) related to the completion of the equity investments.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Funding agreement between the National Fund for Environmental Protection and Water Management (NFOŚiGW) and ElectroMobility Poland Spółka Akcyjna (ElectroMobility Poland) dated 13 May 2026	This concerns an agreement for an equity investment under the Facility for support of a low-carbon economy.
3	Resolution IWGN/2025/11/18 of the NFOŚiGW investment committee on the approval of the ranking of applications for support under investment E3.1.1, dated 14 November 2025.	In this resolution, the investment committee approves the ranking of applications for support under investment E3.1.1, which is attached as annex 1 to the resolution.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Signature of the funding agreements with the final beneficiaries for an amount necessary to use at least 75% of the RRF investment into the Facility

Following a call for applications launched by the National Fund for Environmental Protection and Water Management (NFOŚiGW) under investment E3.1.1, the investment committee of NFOŚiGW approved on 14 November 2025 by Resolution IWGN/2025/11/18 a ranking of eligible applications (evidence No. 3, page 1). The ranking included two eligible applications (evidence No. 3, page 2).

The Polish authorities provided one funding agreement for an equity investment under the Facility for support of a low-carbon economy, concluded between NFOŚiGW and ElectroMobility Poland on 13 May 2026 (evidence No. 2).

The value of the funding agreement concluded between NFOŚiGW and ElectroMobility Poland is PLN 4 499 998 421, corresponding to EUR 1 042 197 049.65 when calculated in accordance with the exchange rate determined in Council Implementing Decision 11805/24** + ADD 1** of 16 July 2024 (recital 20).

Milestone E9L requires the signature of the funding agreements for an amount necessary to use at least 75% of the RRF investment into the Facility. According to the CID Annex, the Facility aims to complete equity investments amounting to EUR 1 068 537 519. Consequently, 75% of this value corresponds to EUR 801 403 139.25. It follows from the foregoing that the value of the funding agreement with ElectroMobility Poland (evidence No. 2) which amounts to EUR 1 042 197 049.65, is above the amount necessary to use at least 75% of the RRF investment into the Facility.

The Council Implementing Decision required the signature of funding agreements with final beneficiaries for an amount necessary to use at least 75% of the RRF investment into the Facility for support of a low-carbon economy. The Polish authorities demonstrated that, following the completion of the selection procedure, multiple applicants were selected for support (evidence No. 2). However, ultimately, only one funding agreement was signed with a final beneficiary, covering an amount exceeding 75% of the RRF investment into the Facility for support of a low-carbon economy (evidence No. 2). Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the fact that the required amount is covered by a single funding agreement does not affect the achievement of the intended qualitative goal of the milestone or the objective of the measure, namely to contribute to the development of a low- and zero-emission economy. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G10L Sectoral qualification frameworks for construction, energy, water management and waste management incorporated into the Integrated Qualifications System

Related Measure: G.3.1.2 Skills for the green transition

Qualitative Indicator: Provision(s) in the relevant legal act(s) indicating its entry into force

Time: Q4 2025

1. Context:

The objective of the reform is to amend the qualification frameworks in sectors critical for the green transformation.

Milestone G10L concerns the entry into force of the relevant legal act(s) incorporating the sectoral qualification frameworks for construction, water management, waste management and energy into the Integrated Qualifications System.

Milestone G10L is the second milestone of the measure. It follows milestone G8L (under the seventh instalment) which concerns the publication of reports on the amendment of the sectoral qualification frameworks for construction, energy, water management and waste management including amended frameworks incorporating "green competences".

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2	Copy of the regulation of 31 October 2025 on the sectoral qualifications framework in the construction sector, published on 21 November 2025, and entered into force on 5 December 2025 (Journal of Laws 2025, item 1592)	This regulation integrates the sectoral qualification framework in the construction sector into the integrated qualifications system.
3	Copy of the regulation of 12 December 2025 on the sectoral qualification framework in the water and sewage management, reclamation and remediation sector, published on 19 December 2025 and entered into force on 20 December 2025 (Journal of Laws	This regulation integrates the sectoral qualification framework in the water and sewage management, reclamation and remediation sector into the integrated qualifications system.

	2025, item 1824)	
4	Copy of the regulation of 6 November 2025 on the sectoral qualifications framework in the waste management sector, published on 26 November 2025 and entered into force on 10 December 2025 (Journal of Laws 2025, item 1633)	This regulation integrates the sectoral qualification framework in the waste management sector into the integrated qualifications system.
5	Copy of the regulation of 1 December 2025 on the sectoral qualification framework in the energy sector, published on 11 December 2025 and entered into force on 12 December 2025 (Journal of Laws 2025, item 1757)	This regulation integrates the sectoral qualification framework in the energy sector into the integrated qualifications system.
6	Consolidated text of the List of legislative works of the Minister of Education, published on 11 June 2026 (BM-WRP.0236.1.2026)	List of legislative works of the Minister of Education, which recaps legislative steps underpinning each regulation, including a dated reference to a letter from the responsible minister to the Minster for Education. It also includes a reference to the regulation being part of measure G.3.1.2 https://www.gov.pl/web/edukacja/wykaz-prac-legislacyjnych-ministra-edukacji

3. Analysis:

The justification and substantiating evidence provided by the Poland authorities cover all constitutive elements of the milestone.

Entry into force of the relevant legal act(s) incorporating the sectoral qualification frameworks for construction, water management, waste management and energy into the Integrated Qualifications System. Furthermore, in line with the name of the milestone: **Sectoral qualification frameworks for construction, energy, water management and waste management incorporated into the Integrated Qualifications System**.

Four legal acts, Regulations of the Minister for Education and Upbringing, have been adopted between 31 October 2025 and 12 December 2025 to incorporate sectoral qualification frameworks for construction (evidence No. 2), water management (evidence No. 3), waste management (evidence No. 4) and energy (evidence No. 5) into the Integrated Qualifications System. The legal acts entered into force between 5 December 2025 and 20 December 2025, thus confirming that the sectoral qualification frameworks for construction, energy, water management and waste management were incorporated into the Integrated Qualifications System. This is also in line with the name of the milestone.

The legal acts (evidence No. 2-5) had been adopted based on Article 11(4) of the Act of 22 December 2015 on the Integrated Qualifications System, which provides a legal basis for the incorporation of the sectoral qualification frameworks into the integrated Qualifications System by the minister responsible for education and upbringing, in the form of a regulation, at the relevant minister's request. Article 11(5) of the Act of 22 December 2015 further requires that the regulation specifies the name of the sector, the areas of activity that the qualifications referred to in a sectoral qualification framework prepare for and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of a given industry or sector. All four acts incorporating the sectoral qualification frameworks for construction, water management, waste management and energy into the Integrated Qualifications System comply with these requirements.

Based on the request of the Minister for Development and Technology submitted to the Ministry of Education on 30 April 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 31 October 2025 on the sectoral qualifications framework in the construction sector (evidence No. 2) incorporates the sectoral qualification framework in the **construction sector** into the Integrated Qualifications System. The regulation was published in the Journal of Laws on 21 November 2025, item 1592. Pursuant to its Paragraph 5, the entire regulation entered into force 14 days after its publication, that is on 5 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the construction sector in the Annex to the regulation, referred to in Paragraph 3.

Based on the request of the Minister for Infrastructure submitted to the Ministry of Education on 17 June 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 12 December 2025 on the sectoral qualification framework in the water and sewage management, reclamation and remediation sector (evidence No. 3) incorporates the sectoral qualification framework in the **water and sewage management, reclamation and remediation sector** into the Integrated Qualifications System. The regulation was published in the Journal of Laws on 19 December 2025, item 1824. Pursuant to its Paragraph 4, the entire regulation entered into force on the day following its publication, that is on 20 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the water and sewage management, reclamation and remediation sector in the Annex to the regulation, referred to in Paragraph 3.

Based on the request of the Minister for Climate and Environment submitted to the Ministry of Education on 8 May 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 6 November 2025 on the sectoral qualifications framework in the waste management sector (evidence No. 4) incorporates the sectoral qualifications framework in the **waste management sector** into the Integrated Qualifications System. The entire regulation was published in the Journal of Laws on 26 November 2025, item 1633. Pursuant to its Paragraph 4, the regulation entered into force 14 days after its publication, that is on 10 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the waste management sector in the Annex to the regulation, referred to in Paragraph 3.

Based on the request of the Minister for Climate and Environment submitted to the Ministry of Education on 16 July 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 1 December 2025 on the sectoral qualification framework in the energy sector the sectoral qualification framework in the **energy sector** into the Integrated Qualifications System. The regulation was published in the Journal of Laws on 11 December 2025, item 1757. Pursuant to its Paragraph 5, the entire regulation entered into force on the day following its publication, that is 12 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the energy sector in the Annex to the regulation, referred to in Paragraph 3.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G14L Legal agreements signed with final beneficiaries

Related Measure: G.3.1.4 Support to the national energy system (Energy Support Fund)

Quantitative Indicator: Percentage (%)

Baseline: 30%

Target: 100%

Time: Q3 2026

1. Context:

The objective of this measure is to incentivise private investment and improve access to finance in the sectors of the Polish economy directly bearing the costs of the energy transition, through a public investment in a Facility, the Energy Support Fund.

Target G14L concerns the entering into legal financing agreements with final beneficiaries by Bank Gospodarstwa Krajowego (hereinafter: BGK), for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).

Target G14L is the third step of the implementation of the investment, and it follows the completion of milestone G12L related to the entry into force of the Implementing Agreement (under the fifth instalment) and target G13L related to the entry into legal financing agreements with final beneficiaries for an amount necessary to use at least 30% of the RRF investment into the Facility (under the seventh instalment). It will be followed by milestone G15L (under the ninth instalment), related to the transfer of EUR 15 045 143 508 to BGK for the Energy Support Fund.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Financing agreement between BGK and Tauron Polska Energia S.A. dated 17 December 2024 (reference number: “se24-05971”)	This concerns a financing agreement for a loan under the Energy Support Fund.
3	Amendment agreement signed between BGK and Tauron Polska Energia S.A. dated 28 August 2025.	This agreement amends the financing agreement between BGK and Tauron Polska Energia S.A. of 17 December 2024 (evidence No. 2).
4	Financing agreement between BGK and Energa-Operator Joint Stock Company dated 19 February 2025 (reference	This concerns a financing agreement for a loan under the Energy Support Fund.

	number: “se25-00394”)	
5	Amendment agreement signed between BGK and Energa-Operator Joint Stock Company dated 9 September 2025.	This agreement amends the financing agreement between BGK and Energa-Operator Joint Stock Company of 19 February 2025 (evidence No. 4).
6	Financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. dated 31 March 2025 (reference number: “se25-01485”)	This concerns a financing agreement for a loan under the Energy Support Fund.
7	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 2 October 2025.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 6).
8	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 19 May 2026.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 6).
9	Financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. dated 31 March 2025 (reference number: “se25-01474”)	This concerns a financing agreement for a loan under the Energy Support Fund.
10	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 2 October 2025.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 9).
11	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 10 December 2025.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 9).
12	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 19 May 2026.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 9).
13	Financing agreement between BGK and ENEA S.A. dated 21 May 2025 (reference number: “se25-02926”)	This concerns a financing agreement for a loan under the Energy Support Fund.
14	Amendment agreement	This agreement amends the financing

	signed between BGK and ENEA S.A. dated 29 September 2025	agreement between BGK and ENEA S.A. of 21 May 2025 (evidence No. 13).
15	Amendment agreement signed between BGK and ENEA S.A. dated 19 May 2026	This agreement amends the financing agreement between BGK and ENEA S.A. of 21 May 2025 (evidence No. 13).
16	Financing agreement between BGK and Polskie Sieci Elektroenergetyczne S.A. dated 26 June 2025 (reference number: "se25-03452")	This concerns a financing agreement for a loan under the Energy Support Fund.
17	Amendment agreement signed between BGK and Polskie Sieci Elektroenergetyczne dated 26 September 2025	This agreement amends the financing agreement between BGK and Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 16).
18	Amendment agreement signed between BGK and Polskie Sieci Elektroenergetyczne dated 21 May 2026	This agreement amends the financing agreement between BGK and Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 16).
19	Financing agreement between BGK and Tauron Polska Energia S.A. dated 22 December 2025 (reference number: "ke25-07358")	This concerns a financing agreement for a loan under the Energy Support Fund.
20	Amendment agreement signed between BGK and Tauron Polska Energia S.A. dated 2 February 2026	This agreement amends the financing agreement between BGK and Tauron Polska Energia S.A. of 22 December 2025 (evidence No. 19).
21	Financing agreement between BGK and PV Żary-Marciszów Sp. Z o.o. dated 22 December 2025 (reference number: "ke25-07946")	This concerns a financing agreement for a loan under the Energy Support Fund.
22	Financing agreement between BGK and KGHM POLSKA MIEDŹ S.A dated 3 February 2026 (reference number: "ke26-00088")	This concerns a financing agreement for a loan under the Energy Support Fund.
23	Financing agreement between BGK and Orlen Termika S.A. dated 4 March 2026 (reference number: "ke26-00612")	This concerns a financing agreement for a loan under the Energy Support Fund.

24	Financing agreement between BGK, Qair Polska S.A., QWP Wądroże Wielkie 2 Sp. z o.o., QPPV Wierzbica Sp. z o.o. and QPPV Grudziądz Sp. z o.o. dated 24 March 2026 (reference number: "ke26-01635")	This concerns a financing agreement for a loan under the Energy Support Fund.
25	Financing agreement between BGK and ELEKTROWNIA PV SŁUPSK SP. Z O.O. dated 9 April 2026 (reference number: "ke26-01971")	This concerns a financing agreement for a loan under the Energy Support Fund.
26	Financing agreement between BGK and ENEA Nowa Energia Sp. z o.o. dated 15 May 2026 (reference number: "ke26-02843")	This concerns a financing agreement for a loan under the Energy Support Fund.
27	Financing agreement between BGK and Bioagra – Oil S.A. dated 15 May 2026 (reference number: "ke26-02962")	This concerns a financing agreement for a loan under the Energy Support Fund.
28	Financing agreement between BGK and PV Szara Sp. z o.o. dated 15 May 2026 (reference number: "ke26-03026")	This concerns a financing agreement for a loan under the Energy Support Fund.
29	Financing agreement between BGK and Tauron Zielona Energia Sp. z o.o. dated 15 May 2026 (reference number: "ke26-02547")	This concerns a financing agreement for a loan under the Energy Support Fund.
30	Financing agreement between BGK and Optima Sidlowo PV Sp. z o.o. dated 15 May 2026 (reference number: "ke26-02920")	This concerns a financing agreement for a loan under the Energy Support Fund.
31	Financing agreement between BGK and TORP Energy BIS Sp. z o.o. dated 15 May 2026 (reference number: "ke26-03027")	This concerns a financing agreement for a loan under the Energy Support Fund.
32	Financing agreement between BGK and Respect	This concerns a financing agreement for a loan under the Energy Support Fund.

	Energy Solar Zwartowo Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02916”)	
33	Financing agreement between BGK and PV 76 Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02673”)	This concerns a financing agreement for a loan under the Energy Support Fund.
34	Financing agreement between BGK and AP Chocianowiec 1 Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02808”)	This concerns a financing agreement for a loan under the Energy Support Fund.
35	Financing agreement between BGK and AP OZE Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02816”)	This concerns a financing agreement for a loan under the Energy Support Fund.
36	Report produced by BGK on 28 May 2026, detailing the percentage of the financing that contributes to climate objectives	This report details the percentage of the financing that contributes to climate objectives, using the methodology in Annex VI of the RRF Regulation
37	Copy of the implementing agreement between the State Treasury-Minister for Climate and the Environment and BGK, including annexes (hereinafter the “Implementing Agreement”)	The Implementing Agreement was signed on 9 September 2024 and includes the relevant provisions for the implementation of the Energy Support Fund by BGK.
38	Agreement on Common Terms and Conditions between BGK and PV Żary-Marciszów Sp. Z o.o. dated 22 December 2025	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 21).
39	Agreement on Common Terms and Conditions between BGK, Qair Polska S.A., QWP Wądroże Wielkie 2 Sp. z o.o., QPPV Wierzbica Sp. z o.o. and QPPV Grudziądz Sp. z o.o. dated 24 March 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 24).
40	Agreement on Common Terms and Conditions	This agreement contains terms and conditions which should be read in conjunction with the

	between BGK and ELEKTROWNIA PV SŁUPSK SP. Z O.O. dated 9 April 2026	financing agreement concluded between the same parties (evidence 25).
41	Agreement on Common Terms and Conditions between BGK and Bioagra – Oil S.A. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 27).
42	Agreement on Common Terms and Conditions between BGK and PV Szara Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 28).
43	Agreement on Common Terms and Conditions between BGK and Optima Sidlowo PV Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 30).
44	Agreement on Common Terms and Conditions between BGK and TORP Energy BIS Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 31).
45	Agreement on Common Terms and Conditions between BGK and Respect Energy Solar Zwartowo Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 32).
46	Agreement on Common Terms and Conditions between BGK and PV 76 Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 33).
47	Agreement on Common Terms and Conditions between BGK and AP Chocianowiec 1 Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 34).
48	Agreement on Common Terms and Conditions between BGK and AP OZE Sp. z o.o. dated 15 May 2026	This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 35).
49	Loan application of Tauron Polska Energia S.A. dated 14 November 2024	This concerns the request for a loan from the Energy Support Fund.
50	Loan application of Energa-Operator Joint Stock Company dated 5	This concerns the request for a loan from the Energy Support Fund.

	November 2024	
51	Loan application of PGE Polska Grupa Energetyczna S.A. dated 30 January 2025	This concerns the request for a loan from the Energy Support Fund.
52	Loan application of PGE Polska Grupa Energetyczna S.A. dated 8 January 2025	This concerns the request for a loan from the Energy Support Fund.
53	Loan application of ENEA S.A. dated 9 January 2025	This concerns the request for a loan from the Energy Support Fund.
54	Loan application of Polskie Sieci Elektroenergetyczne S.A. dated 27 January 2025	This concerns the request for a loan from the Energy Support Fund.
55	Loan application of Tauron Polska Energia S.A. dated 13 June 2025	This concerns the request for a loan from the Energy Support Fund.
56	Loan application of PV Żary-Marciszów Sp. Z o.o. dated 13 October 2025	This concerns the request for a loan from the Energy Support Fund.
57	Loan application of KGHM POLSKA MIEDŹ S.A. dated 8 December 2025	This concerns the request for a loan from the Energy Support Fund.
58	Loan application of Orlen Termika S.A. dated 8 October 2025	This concerns the request for a loan from the Energy Support Fund.
59	Loan application of Qair Polska S.A. dated 29 December 2025	This concerns the request for a loan from the Energy Support Fund.
60	Loan application of ELEKTROWNIA PV SŁUPSK SP. Z O.O. dated 27 January 2026	This concerns the request for a loan from the Energy Support Fund.
61	Loan application of ENEA Nowa Energia Sp. z o.o. dated 19 March 2026	This concerns the request for a loan from the Energy Support Fund.
62	Loan application of Bioagra – Oil S.A. dated 10 March 2026	This concerns the request for a loan from the Energy Support Fund.
63	Loan application of PV Szara Sp. z o.o. dated 26 March 2026	This concerns the request for a loan from the Energy Support Fund.
64	Loan application of Tauron Zielona Energia Sp. z o.o. dated 17 March 2026	This concerns the request for a loan from the Energy Support Fund.
65	Loan application of Optima Sidlowo PV Sp. z	This concerns the request for a loan from the Energy Support Fund.

	o.o. dated 17 March 2026	
66	Loan application of TORP Energy BIS Sp. z o.o. dated 26 March 2026	This concerns the request for a loan from the Energy Support Fund.
67	Loan application of Respect Energy Solar Zwartowo Sp. z o.o. dated 27 March 2026	This concerns the request for a loan from the Energy Support Fund.
68	Loan application of PV 76 Sp. z o.o. dated 4 March 2026	This concerns the request for a loan from the Energy Support Fund.
69	Loan application of AP Chocianowiec 1 Sp. z o.o. dated 3 April 2026	This concerns the request for a loan from the Energy Support Fund.
70	Loan application of AP OZE Sp. z o.o. dated 3 April 2026	This concerns the request for a loan from the Energy Support Fund.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).

BGK entered into the following 22 legal financing agreements with final beneficiaries for a total amount of EUR 15 041 030 633, when calculated in accordance with the exchange rate determined in Council Implementing Decision 15835/23 REV1*** + ADD 1*** of 8 December 2023 (recital 87):

- A financing agreement with Tauron Polska Energia S.A. of 17 December 2024 (evidence No. 2), for an investment related to the development and adaptation of the electricity grid to the needs of the energy transition and climate change (evidence No. 49). As per amendment to this agreement, BGK and Tauron Polska Energia S.A. agreed to increase the initial loan amount on 28 August 2025 (evidence No. 3).

- A financing agreement with Energa-Operator Joint Stock Company of 19 February 2025 (evidence No. 4), for an investment related to the construction and modernisation of the electricity grid, with a view to increase the grid's capacity to integrate renewable energy sources and to improve the security of supply (evidence No. 50). As per amendment to this agreement, BGK and Energa-Operator Joint Stock Company agreed to increase the initial loan amount on 9 September 2025 (evidence No. 5).

- A financing agreement with PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 6), for an investment related to the construction and modernisation of the electricity grid, with a view to increase the grid's capacity to integrate renewable energy sources and to improve the security of supply (evidence No. 51). As per amendment to this agreement, BGK and PGE Polska Grupa Energetyczna S.A. agreed to increase the initial loan amount on 2 October 2025 (evidence No. 7) and 19 May 2026 (evidence No. 8).

- A financing agreement with PGE Polska Grupa Energetyczna S.A.of 31 March 2025 (evidence No. 9), for an investment related to the construction and modernisation of the distribution network supplying Polish railways, with a view to strengthen safety, improve energy quality and increase the possibility of connecting more renewable energy sources to the grid (evidence No. 52). As per amendment to this agreement, BGK and PGE Polska Grupa Energetyczna S.A. agreed to increase the initial loan amount on 2 October 2025 (evidence No. 10), 10 December 2025 (evidence No. 11) and 19 May 2026 (evidence No. 12).

- A financing agreement with ENEA S.A. of 21 May 2025 (evidence No. 13), for an investment related to the development of electricity distribution infrastructure in north-western Poland, aimed at increasing the quality and security of electricity supply and supporting the energy transition process by increasing the capacity of the electricity grid to integrate renewable energy sources in the grid, including on the basis of smart grid technologies (evidence No. 53). As per amendment to this agreement, BGK and ENEA S.A. agreed to increase the initial loan amount on 29 September 2025 (evidence No. 14) and 19 May 2026 (evidence No. 15).

- A financing agreement with Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 16), for an investment related to the development of the national transmission grid, for adaptation to the energy transition (evidence No. 21). As per the agreement of 26 September 2025 (evidence No. 54). As per amendment to this agreement, BGK and Polskie Sieci Elektroenergetyczne agreed to increase the initial loan amount on 26 September 2025 (evidence No. 17) and 21 May 2026 (evidence No. 18).

- A financing agreement with Tauron Polska Energia S.A. of 22 December 2025 (evidence No. 19), for an investment related to the construction of photovoltaic farms, energy storage and associated infrastructure (evidence No. 55). As per amendment to this agreement, BGK and Tauron Polska Energia S.A. agreed to increase the initial loan amount on 2 February 2026 (evidence No. 20).

- A financing agreement with PV Żary-Marciszów Sp. Z o.o. of 22 December 2025 (evidence No. 21), for an investment related to the construction of a 127 MWp photovoltaic power plant (evidence No. 56). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 38).

- A financing agreement with KGHM POLSKA MIEDŹ S.A. of 3 February 2026 (evidence No. 22), for an investment related to the construction of 4 photovoltaic installations with a capacity of 94.4 MW (evidence No. 57).

- A financing agreement with Orlen Termika S.A. of 4 March 2026 (evidence No. 23), for an investment related to the construction of exhaust gas condensation systems with heat pumps on the block steam gas and gas boiler in the Żerań thermal power station (evidence No. 58).

- A financing agreement with Qair Polska S.A., QWP Wądroże Wielkie 2 Sp. z o.o., QPPV Wierzbica Sp. z o.o. and QPPV Grudziądz Sp. z o.o. of 24 March 2026 (evidence No. 24), for an investment related to the construction of a wind farm with a capacity of 18 MW and two PV installations with a capacity of 80 and 105 MW (evidence No. 59). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence No. 39).

- A financing agreement with ELEKTROWNIA PV SŁUPSK SP. Z O.O. of 9 April 2026 (evidence No. 25), for an investment related to the construction of a 105 MWp photovoltaic power plant (evidence No. 60). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 40).

- A financing agreement with ENEA Nowa Energia Sp. z o.o. of 15 May 2026 (evidence No. 26), for an investment related to the development of renewable energy sources in twelve locations in the ENEA Group (evidence No. 61).

- A financing agreement with Bioagra – Oil S.A. of 15 May 2026 (evidence No. 27), for an investment related to the construction of a biocomponent and renewable biofuel production plant SAF/HVO (evidence No. 62). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 41).

- A financing agreement with PV Szara Sp. z o.o. of 15 May 2026 (evidence No. 28), for an investment related to the construction of a Photovoltaic Power Plant (evidence No. 63). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 42).

- A financing agreement with Tauron Zielona Energia Sp. z o.o. of 15 May 2026 (evidence No. 29), for an investment related to the construction of photovoltaic farms and energy storage and associated infrastructure (evidence No. 64).

- A financing agreement with Optima Sidlowo PV Sp. z o.o. of 15 May 2026 (evidence No. 30), for an investment related to the construction of three photovoltaic plants with the necessary technical infrastructure (PV Sidłowo, PV Dobrowo, PV Kikowo) (evidence No. 65). Pursuant to article 1.2 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 43).

- A financing agreement with TORP Energy BIS Sp. z o.o. of 15 May 2026 (evidence No. 31), for an investment related to the construction of the Żydowo-Kierzkowo Photovoltaic Power Plant (evidence No. 66). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 44).

- A financing agreement with Respect Energy Solar Zwartowo Sp. z o.o. of 15 May 2026 (evidence No. 32), for an investment related to the construction of the Zwartowo III Photovoltaic Power Plant (evidence No. 67). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 45).

- A financing agreement with PV 76 Sp. z o.o. of 15 May 2026 (evidence No. 33), for an investment related to the construction of a 300 MWp photovoltaic power plant (evidence No. 68). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 46).

- A financing agreement with AP Chocianowiec 1 Sp. z o.o. of 15 May 2026 (evidence No. 34), for an investment related to the design and construction of a 120 MW photovoltaic power plant (evidence No. 69). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 47).

- A financing agreement with AP OZE Sp. z o.o. of 15 May 2026 (evidence No. 35), for an investment related to a 160 MW photovoltaic power plant (evidence No. 70). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 48).

The difference between EUR 15 041 030 633 and EUR 15 045 143 508, which is the total RRF investment amount, is the management fee for BGK. The management fee is set out in paragraph 3 of the Implementing Agreement (evidence No. 37), which also states that the resources granted include the management fee for BGK.

Target G14L requires that BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 100% of the RRF investment into the Facility, taking into account management fees. It follows from the foregoing that the combined value of the legal financing agreements with final beneficiaries (evidence No. 2-35) and the management fee equals the amount necessary to use 100% of the RRF investment into the Facility.

At least 60% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.

The report produced by BGK (evidence No. 36) details the percentage of the financing that contributes to climate objectives using the methodology in Annex VI of the RRF Regulation. This report indicates the applicable intervention field for the different projects and for the corresponding amount. Overall, an amount of EUR 14 998 315 899 contributes to climate objectives using the methodology in Annex VI of the RRF Regulation, when calculated in accordance with the exchange rate determined in Council Implementing Decision 15835/23 REV1*** + ADD 1*** of 8 December 2023 (recital 87). This represents 99,7% of the RRF investment into the Facility.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G24L Modernisation of existing pumped storage facility

Related Measure: G.3.3.1 Energy storage systems (repayable support)

Qualitative Indicator: Technical acceptance for modernisation of existing pumped storage facility

Time: Q4 2025

1. Context:

The objective of this investment is to ensure continuity of electricity supply to customers and increase efficiency of the use of RES.

Target G24L concerns the provision of technical acceptance protocols for the modernisation of the upper reservoir, upper and lower water intakes and derivative tunnels of an existing pumped storage facility.

Milestone G24L is the only milestone of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the constitutive elements) was satisfactorily fulfilled.
2	Contract no. CRU 341/OP/2022 between PGE Energia Odnawialna S. A. and Energoprojekt – Warszawa S. A. and WALO Polska Sp. Z o. o. signed on 6 July 2022	The contract provides for the investment project to modernise the pumped storage facility Porąbka Żar – Task No. 1.
3	Contract no. CRU 342/CP/2022 between PGE Energia Odnawialna S. A. and Energoprojekt – Warszawa S. A. signed on 1 July 2022	The contract provides for the investment project to modernise the pumped storage facility Porąbka Żar – Task No. 2, and includes Annex 3.
4	Final acceptance protocol no. 13/GRI2.1/2024	Final acceptance protocol for modernisation of the upper reservoir signed on 23 December 2024 by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor.
5	Acceptance protocol for the rectification of non-critical faults no. 01/01.2025	Acceptance protocol for defects indicated in protocol no. 13/GRI2.1/2024 (evidence No. 4) signed on 1 February 2025 by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor.
6	Final acceptance protocol no. 12_2024	Final acceptance protocol for modernisation of the upper and lower water intakes and derivative tunnels signed on 30 December 2024

		by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor.
7	Acceptance protocol for the rectification of non-critical faults no. PUW.01GRI2.2.2025	Acceptance protocol for defects indicated in protocol no. 12_2024 (evidence No. 6) signed on 21 May 2025 by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

In line with the measure description **This measure consists in the partial modernisation of a pumped hydroelectric energy storage facility, through modernization of the upper reservoir, upper and lower water intakes and derivative tunnels.**

Porąbka-Żar is the second-largest pumped-storage power plant in Poland. It uses Lake Międzybrodzkie as the lower reservoir, while the upper reservoir is an artificial lake built on top of Żar Mountain. Two contracts, signed in July 2022, concerned the partial modernisation of the Porąbka-Żar power plant ('the facility'), including the modernisation of the upper reservoir, the upper and lower water intakes, and the derivatives tunnels:

- Contract no. CRU 341/OP/2022 signed by PGE Energia Odnawialna S. A. (hereinafter 'the operator') with Energoprojekt – Warszawa S. A. and WALO Polska Sp. Z o. o. (evidence No. 2), (Task no.1 – restoring/modernising the watertightness and structural use of the upper reservoir basin) and
- Contract no. CRU 342/CP/2022 signed by PGE Energia Odnawialna S. A with Energoprojekt – Warszawa S. A. (evidence No. 3) (Task no. 2 - restore/modernising the hydraulic path and associated steel/hydromechanical structures between the reservoir and plant systems: intakes, pipelines/tunnels, outlet structures, chambers, and corrosion protection).

Technical acceptance protocol for the modernisation of the upper reservoir (…)

Final Acceptance Protocol No. 13/GRI2.1/2024 of 23 December 2024 for the investment project to modernise the facility – task no. 1 (evidence No. 4) confirms the final acceptance of the works carried out and their compliance with contract no. CRU 341/OP/2022 (evidence No. 2), i.e. modernisation of the upper reservoir.

Poland also submitted the acceptance protocol for the rectification of non-critical faults No. 01/01.2025 of 1 February 2025 (evidence No. 5), confirming that the non-critical defects identified in Final Acceptance Protocol No. 13/GRI2.1/2024 of 23 December 2024 (evidence No. 4) were removed.

(…) [modernisation of the] upper and lower water intakes and derivative tunnels.

Final Acceptance Protocol No. 12/2024 of 30 December 2024 for the investment project to modernise the facility – task No. 2 (evidence No. 6) confirms the final acceptance of the works carried out, their compliance with the contract CRU 342/CP/2022, i.e. the modernisation of the upper and lower water intakes and derivative tunnels.

Additionally, Poland submitted the acceptance protocol for the rectification of non-critical faults No. PUW.01GRI2.2.2025 of 21 May 2025 (evidence No. 7), confirming that the non-critical defects identified in Final Acceptance Protocol No. 12/2024 (evidence No. 6) were addressed.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Ministerie van Financiën

TER BESLISSING
Aan

Persoonsgegevens

nota

Geannoteerde agenda en CoCo-conclusies Eurogroep en informele Ecofinraad september 2026

Datum
26 augustus 2026

Notanummer
2026-0000354855

Bijlagen
1. Geannoteerde agenda
2. CoCo-conclusies
3. Brief aan de EK
4. Brief aan de TK
5. Voorlopige HVF betaal-verzoeken

Aanleiding

Bijgevoegd vindt u ter verzending aan de Eerste en Tweede Kamer de Geannoteerde Agenda (GA) voor de Eurogroep en informele Ecofinraad van 18 en 19 september 2026. Middels deze GA wordt het parlement ook geïnformeerd over de laatste stand van zaken van wijzigingen van herstel-en veerkrachtplannen. Daarnaast treft u ter akkoord de CoCo-conclusies voor de MR van 11 september 2026 aan. Tot slot doet u een toezegging aan de Eerste Kamer af via de aanbiedingsbrief.

Beslispunten

- Graag uw goedkeuring voor de GA en aanbiedingsbrieven aan de EK en TK.
- Graag uw akkoord op de CoCo-conclusies.
- Verzoek om bijgevoegde aanbiedingsbrieven aan de EK en TK te ondertekenen.
- Graag uw akkoord voor het openbaar maken van de nu voorliggende nota conform de beleidslijn actieve openbaarmaking nota's.

Toelichting

De volgende onderwerpen zijn opgenomen in de Geannoteerde Agenda:
Eurogroep 18 september 2026
- Recente economische ontwikkelingen
- Arbeidsproductiviteit en economische groei in de eurozone
- Uitwisseling met voorzitter van de ECON commissie van het Europees Parlement

Informele Ecofinraad 19 september 2026
- Rapport Concurrentievermogen van de Europese bankensector
- Technologische veranderingen en innovatie in het mondiale betalingsverkeer
- Economische impact van artificiële intelligentie

Update Herstel- en veerkrachtplan
- Middels de GA informeert u de Kamer over de laatste ontwikkelingen omtrent wijzigingen van de herstelplannen die afgelopen zomerperiode zijn ingediend.
- Daarnaast deelt u op verzoek van de Kamer de voorlopige beoordelingen van betaalverzoeken in het kader van de faciliteit voor herstel en veerkracht (Cyprus, Estland, Zweden, België en Polen).

Toezegging Eerste Kamer evaluatie van de Antibelastingontwijkingsrichtlijn

- U voldoet aan een toezegging aan de Eerste Kamer voor het delen van de evaluatie van de Europese Commissie van de Antibelastingontwijkingsrichtlijn (ATAD). In het BNC-fiche van de omnibusrichtlijn die op 28 augustus jl. met de Kamer is gedeeld wordt naar deze evaluatie verwezen, maar is geen weblink of bijlage meegezonden. In de aanbiedingsbrief bij deze geannoteerde agenda vermeldt u alsnog waar de evaluatie voor de Eerste Kamer te raadplegen is.

Communicatie
Niet van toepassing.

Politiek/bestuurlijke context
Niet van toepassing.

Informatie die niet openbaar gemaakt kan worden
Niet van toepassing.