

**4 November 2025**

**Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fourth payment request submitted by Denmark on 30 September 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 30 September 2025, Denmark submitted a request for payment for the fourth 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, Denmark provided due justification of the satisfactory fulfilment of the 13 milestones and targets of the fourth instalment of the non-repayable support, as set out in Section 2.1 (1.4) of the Council Implementing Decision of 8 July 2025 on the approval of the assessment of the recovery and resilience plan for Denmark<sup>1</sup>.

For 2 targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Denmark, 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, Denmark 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 Denmark, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 13 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Denmark's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes the incorporation of "NEKST" in the Finance Acts for the years 2023 and 2024 and the publication of NEKST recommendations to phase out gas for heating and to accelerate the roll out of renewable energy on land. The milestones and targets also confirm progress towards the completion of investment projects related to supporting organic transition in public kitchens and the development of organic food system, investments in sustainable infrastructure such as the construction of 45 km of new bike paths and the establishment of 75 bike charging stations, companies' use of tax deductions related to the investment window and the accelerated depreciation, both parts of the Green Tax Reform, and preparation and launch of tender procedures for at least 4 GW of additional offshore wind capacity.

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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<sup>1</sup> ST 10522 2025 INIT; ST 10522 2025 ADD 1.

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## Non-repayable support

**Number and name of the Target:** 7 – At least 40 project reports under The Foundation for Organic Farming submitted.

**Related Measure:** C2.I1 Organic Farming

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 40

**Time:** Q4 2025

### 1. Context:

This investment aims to incentivise more farmers to make the transition from conventional to organic farming. Moreover, this measure shall contribute to increase Danish trade of organic agricultural goods.

Target 7 concerns the promotion of agricultural exports, the marketing of organic products and the increase of knowledge and competence in the organic produce sector. At least 40 project reports have been submitted by project beneficiaries.

Target 7 is the only target of this investment. The investment has a final expected date for implementation in 2025.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	Annex a provided for each project number 1 to 58	Project applications dated and signed. Particularly relevant sections: <ul style="list-style-type: none"><li>• Section B: Summary in Danish</li><li>• Section 2.2: Purpose of project</li><li>• Section 2.6/2.7: Project deliverables and the expected effects</li></ul>
3	Annex b provided for each project number 1 to 58	Project reports dated and signed. Particularly relevant sections: <ul style="list-style-type: none"><li>•</li><li>• Section 6 or 7: The project's main deliverables</li><li>• Section 10: the degree of satisfaction with the project's implementation</li></ul>
4	Annex c provided for each project number 1 to 58	Project accounts dated and signed. Particularly relevant sections: <ul style="list-style-type: none"><li>• Management attestation</li><li>• Auditor's attestation</li></ul>

5	Annexes 86-88	Publication of the application rounds: <ul style="list-style-type: none"> <li>- For the year 2022 (annex 86)</li> <li>- For the years 2023 (annexes 87 and 88)</li> </ul>
6	Annex 89	Executive Order No. 75 of 28 November 2024 on "Aid for the Benefit of Primary Agricultural Production and Processing of Agricultural Products Covered by EU State Aid Rules and Financed by Agricultural Alcohol and Production Tax Funds, etc." <a href="https://www.retsinformation.dk/eli/lta/2025/75">https://www.retsinformation.dk/eli/lta/2025/75</a> ).  <i>The executive order has been changed during the period 2021-2025 without revising the applicable categories for aid. Earlier executive orders can be found here:</i> <a href="https://www.retsinformation.dk/eli/lta/2025/75">https://www.retsinformation.dk/eli/lta/2025/75</a>
7	Annex 90	Overview of Projects (Excel Sheet). Information includes project number, project beneficiary, project title, subsidy amounts, projects years and whether evidence has been provided.

### 3. Analysis:

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

**The projects shall promote agriculture export, market organic products and increase knowledge and build competence in the organic produce sector.**

Furthermore, in line with the description of the measure, **this measure shall contribute to increase Danish export of organic agricultural goods.**

The Foundation for Organic Farming (*Fonden for økologisk landbrug*) is structured around different thematic pools. All projects counting towards the target have been submitted within one of the three following pools: Export Promotion (*Eksportfremme*), National Marketing (*National afsætning*), and Knowledge and Competence (*Viden & Kompetence*). These pools correspond to each of the three aspects of the requirement. It appears from the overview in Annex 90 which pool each project belongs to, as well as in each of the project applications (Annexes 1a-58a) and in each of the project reports (Annexes 1b-58b) indicated in the headings on the first page.

The project applications for each project (Annexes 1a-58a), as well as the project reports (Annexes 1b-58b) provide a detailed description of the activities performed in each project in Section 2 and Section 5 or 6 respectively. For each project, it has been checked that the activities align with one of the three requirements.

A total of 22 projects fall under the Export Promotion pool (projects 1-10, 24-29, 39-44) of which 14 projects concern participation in fairs (projects 1, 3, 9, 10, 24, 25, 26, 28, 29, 39, 40, 41, 43, 44), the

rest concern export promotion in different countries through sales meetings or seminars, networking events and marketing (projects 2, 4, 5, 6, 7, 8, 27, 42).

A total of 30 projects are included in the National Marketing pool (projects 11-21, 30-36, 45-56) of which seven projects aim to increase the sale of organic food in professional kitchens (projects 11, 14, 15, 19, 30, 33, 34, 45, 50), six projects concern a broad based communication and marketing for organic food such as through articles, podcasts, websites, networking events with a certain focus on the retail sector etc. (projects 12, 18, 20, 21, 31, 35, 46, 49, 51, 53, 54, 55, 56), four projects concern organising consumer events (projects 13, 17, 32, 36, 47, 52), one project concerns facilitating meetings between different actors in the Danish organic food market (project 16), and one project focuses on upskilling teachers, trainers and students in food related educations (project 48).

A total of six projects are within the Knowledge and Competence pool (projects 22-23, 37-38, 57-58) in which three projects concern assisting farmers in converting to organic farming (projects 22, 37, 57), and three projects concern assisting farmers in converting to and maintaining biodynamic farming (projects 23, 38, 58).

The fulfilment of this requirement is also underpinned by the scope of the executive orders governing the Foundation for Organic Farming. Support for projects and activities granted under the Foundation for Organic Farming and applied for between 1 January 2021 and 1 July 2023 is regulated by the Executive Order No. 2129 of 20 December 2020 on "Aid for the Benefit of Primary Agricultural Production and Processing of Agricultural Products Covered by EU State Aid Rules and Financed by Agricultural Alcohol and Production Tax Funds, etc." (§ 1 of the Executive Order No. 2129)). While support for projects and activities granted under the Foundation for Organic Farming and applied for between 1 July 2023 and 1 March 2024 is regulated by the Executive Order No. 988 of 28 June 2023 on " Aid for the Benefit of Primary Agricultural Production and Processing of Agricultural Products Covered by EU State Aid Rules and Financed by Agricultural Alcohol and Production Tax Funds, etc." (§ 1 of the Executive Order No. 988) The executive orders define all eligible activities for funding including knowledge sharing and information actions (Chapter 2), research and development activities (Chapter 3), and activities for the promotion (*fremstødsforanstaltninger*) of agricultural products (Chapter 4), which can include both promotion in the internal market and in third countries. These categories of activities cover the full scope of the target requirement to promote agricultural exports, market organic products and build competence in the organic produce sector.

#### **At least 40 project reports have been submitted by project beneficiaries.**

As shown in Annex 90, 58 project reports have been provided. These project reports are in Annexes 1b-38b. All project reports are signed by the project beneficiaries. The front page of each project report indicates that the project is funded by the Foundation for Organic Farming, as well as which of the three above-mentioned pools it has received funding from. Additionally, all project reports specify, among other elements, the title of the project (front page), the project period (Section 2) and the main deliverables (Section 5 or 6).

Some projects involve repetitive activities such as project 13 which concerns the organisation of an organic harvest market in 2022 and project 32 which concerns the organisation of an organic harvest market in 2023 by the same project beneficiary. These are considered separate projects, as the Foundation for Organic Farming only provides one-year grants. This means that project beneficiaries must reapply in the following year on equal terms with all other project applicants if they wish to repeat or extend a project.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled.**

**Number and name of the Target:** 8 – Project reports on competence development supporting the organic transition in at least 160 public kitchens submitted.

**Related Measure:** C2.I2 Organic transition of public kitchens

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 160

**Time:** Q4 2025

### 1. Context:

The aim of the measure is to facilitate the transition to more organic, healthy and sustainable food in public kitchens through educational programmes and support curriculums.

Target 8 requires that the initiative is implemented as distinct pools of funded projects within the Foundation for Organic Farming and that project beneficiaries have submitted project reports covering at least 160 public kitchens that have undergone competence development through participation in educational projects.

Target 8 is the only target of this investment. The investment has a final expected date for implementation in the fourth quarter of 2025.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	Parliamentary Act No. 272 adopted by the Finance Committee of the Danish Parliament on 10 June 2021	Through this Act, the Ministry of Food, Agriculture and Fisheries establishes a dedicated stream of funds in the Foundation for Organic Farming targeting organic transition of public kitchens for the period 2021-2024, available at <a href="https://www.ft.dk/samling/20201/aktstykke/aktstk.272/index.htm">https://www.ft.dk/samling/20201/aktstykke/aktstk.272/index.htm</a> .
3	Publication of fund application rounds by the Foundation for Organic Farming	The Foundation for Organic Farming published on its website <a href="https://www.oekologifonden.dk/">https://www.oekologifonden.dk/</a> the application rounds for the dedicated funding to support the ecological transition of professional kitchens. The call for the 2023 application round is available at <a href="https://www.oekologifonden.dk/bevillingsaaret-2023-saerpuljer/">https://www.oekologifonden.dk/bevillingsaaret-2023-saerpuljer/</a> ; the call for the 2024 application round is available at <a href="https://www.oekologifonden.dk/bevillingsaaret-2024-saerpuljer/">https://www.oekologifonden.dk/bevillingsaaret-2024-saerpuljer/</a> .

4	Strategy of the Foundation for Organic Farming 2022-2025	The strategy of the Foundation for Organic Farming for the funding allocation 2022-2025 describes the projects supported by the Foundation and their objectives. An updated strategy is published among the application material of the yearly pool for organic transition of kitchens: <a href="https://www.oekologifonden.dk/media/r4ffr2gp/foel-strategi-2022-2025_koekkenomstilling_opdateret-2022.pptx">https://www.oekologifonden.dk/media/r4ffr2gp/foel-strategi-2022-2025_koekkenomstilling_opdateret-2022.pptx</a> .
5	List of project beneficiaries	Overview of Projects (Excel Sheet). Information includes project number, project beneficiary, project title, number of participating public kitchens, grant amounts, projects year and whether evidence has been provided.
6	Project applications for each project number 1 to 16	Project applications dated and signed. Particularly relevant sections: <ul style="list-style-type: none"> <li>• Section B: Summary in Danish ,</li> <li>• Section 1: Type of kitchen participating in the educational project,</li> <li>• Section 2.2: Purpose of project ,</li> <li>• Section 2.3: Descriptions of public kitchens expected to take part in the educational project to develop competences .</li> </ul>
7	Project reports for each project number 1 to 16	Project reports dated and signed. Particularly relevant sections: <ul style="list-style-type: none"> <li>• Section 5/6: The project's main activities,</li> <li>• Section 7: The public kitchens that took part in the competence developments.</li> </ul>

### 3. Analysis:

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

#### **The initiative shall be implemented as distinct pools of funded projects within The Foundation for Organic Farming.**

A dedicated funding stream was established in 2021 within The Foundation for Organic Farming (hereinafter referred to as "the Foundation") to support projects facilitating the ecological transition of professional kitchens as described in the Parliamentary Act No. 272 (*aktstykke nr 272*) on Grants to the Innovation Centre for Organic Agriculture adopted by the Finance Committee of the Danish Parliament on 10 June 2021 (Evidence 2).

This funding stream enables the Foundation to establish an annual allocation of funds and issue annual calls for applications to identify and support new cohorts of projects. This is done, among other means, by publishing the application material on the Foundation's website under the heading "special funds" (*særpuljer*) (Evidence 3). Since the link for the application round in 2022 is outdated, it no longer works. For the years 2023 and 2024, the application material can be accessed on the

Foundation's website. The Commission services accessed the links provided by the authorities on 1 October 2025 to verify that there is an annual call for applications. This check was completed successfully, confirming the annual call for applications process. The Board of the Foundation assesses the applications in the annual call and approves or rejects applications as well as the accompanying funding, on the basis of a set of allocation criteria. Each annual cohort of funded projects forms a distinct pool with defined timelines and initiatives (Evidence 5).

**Project reports have been submitted by project beneficiaries covering at least 160 public kitchens which have received competence development through participation in educational projects.**

Public kitchens are defined by the Foundation as kitchens that serve food in the public sector. This includes public kitchens operated by municipalities, regions, or the state, but also kitchens serving public administration and users of public services where operations are managed by a private company according to the strategy adopted by the Board of the Foundation (Evidence 4). The (annually updated) strategy is published among the application material of the yearly pool for organic transition of kitchens. According to the strategy the scope of application in 2022 and 2023 included competency development in both public and private professional kitchens, while in the 2024 application round the target group for competency development consisted solely of public professional kitchens. The Commission services accessed the link provided by the authorities on 1 October 2025 to verify the definition of public kitchens. This check was completed successfully, confirming the definition of public kitchens.

The 16 projects reports submitted by project beneficiaries for projects that received grants between 2022 and 2024 (Evidence 6) cover competence developments in 407 public kitchens (Evidence 5), exceeding the target by 247 units.

The requirement that the kitchens receiving competence development are public kitchens is verified in the application form submitted by project managers (Evidence 6) under Section 1.1, where all applicants are required to indicate whether the project's target group is either public or private kitchens. In Section 2.3 of the application form, applicants are required to name and describe the kitchens participating in and receiving competence development by the educational project. The same information is also provided within Section 4 and 7, respectively, of the project reports (Evidence 7) submitted by the project beneficiaries following the completion of projects in 2022 and 2023. For projects completed in 2024 the project reports are submitted online in a somewhat different format but include similar information. Most projects are anchored in municipalities and regions. This includes projects 2-8 and projects 14-16. For some projects, the project ownership lies with private actors. This includes project 1 and projects 9-13. Although these education projects are managed by private actors, the competence development still takes place in public kitchens.

Regarding the requirement that the public kitchen have received competency development through participation in education, the strategy adopted by the Board of the Foundation (Evidence 4) states that the dedicated funding stream is allocated for the competence development of kitchen staff and associated employees. Moreover, this requirement is verified in the project application forms (Sections 2.2 and 2.4) as well as project reports (Sections 5 and 6) submitted by project beneficiaries describing the educational objectives and main competence development activities of the individual educational projects.

Furthermore, in line with the description of the measure, **the measure shall be dedicated to educational programmes and support curriculums.**

The strategy adopted by the Board of the Foundation and published on the website (Evidence 4) states that the dedicated funding stream is allocated for the competence development of kitchen staff and associated employees, with an integration of knowledge about sustainable meal

production, the official Dietary Guidelines, food waste, and seasonality, and thereby also support the dissemination of the Organic Food Label, which is a state-controlled certification that a food establishment is committed to organic practices. The label shows what proportion of the establishment's products are organic. The Organic Food Label contributes to the maintenance and development of organic practices in kitchens in the long term. The requirement is also verified through the project application forms (Sections 2.1 and 2.2) as well as project reports (Section 5) submitted by project beneficiaries describing the educational objectives of the individual projects.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target:** 9 – At least 6 project reports submitted

**Related Measure:** C2.I3 Organic innovation centres

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 6

**Time:** Q4 2025

### 1. Context:

The measure aims to establish and provide funding to an Organic Innovation Centre, which conducts research, experiments and development activities in the field of organic agriculture and food production.

Target 9 concerns the completion of at least 6 projects related to the activities of the Organic Innovation Centre.

Target 9 is the only target of this investment. The investment has a final expected date for implementation in the fourth quarter of 2025.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all its constitutive elements) has been satisfactorily fulfilled.
2	12 project applications	Project applications dated and signed. Particularly relevant sections: <ul style="list-style-type: none"><li>• Section A1: Project type,</li><li>• Section A4: Project description,</li><li>• Section A21: Project background, objectives and work packages.</li></ul>
3	12 final project reports by the project beneficiaries and 12 approval emails by the Danish Agricultural Agency	Project reports by project beneficiaries, containing a list to project results, and emails of approval sent by the Danish Agricultural Agency. Particularly relevant sections: <ul style="list-style-type: none"><li>• Section 4: project description,</li><li>• Section 8: Contribution of the project to strengthening the innovative development of the organic farming sector,</li><li>• Section 11: list of project communication and dissemination.</li></ul>
4	The registration of the Innovation Centre for Organic Agriculture at the national Central Business Register	The document contains relevant legal information on the Innovation Centre for Organic Agriculture ( <i>Innovationscenter for Økologisk Landbrug P/S</i> ), including

		establishment date, company type, object, and board composition.
5	Parliamentary Act No. 272 on Grants to the Innovation Centre for Organic Agriculture adopted by the Finance Committee of the Danish Parliament on 10 June 2021	Through this Act, the Ministry of Food, Agriculture and Fisheries sought and obtained approval of the Danish Parliament's Finance Committee to grant a subsidy to a newly established Innovation Centre for Organic Agriculture, available at <a href="https://www.ft.dk/samling/20201/aktstykke/aktstk.272/index.htm">https://www.ft.dk/samling/20201/aktstykke/aktstk.272/index.htm</a> .

### 3. Analysis:

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

**The eligible projects shall either disseminate research and development results of the Innovation Centre for Organic Farming, promote collaborations and partnerships, or include development and demonstration activities, as well as research activities.**

With the Parliamentary Act No. 272 on Grants to the Innovation Centre for Organic Agriculture adopted by the Finance Committee of the Danish Parliament on 10 June 2021 (hereinafter referred to as "Parliamentary Act No. 272") (Evidence 5), the Ministry of Food, Agriculture and Fisheries obtained approval to provide grants of up to DKK 10 million in 2021 to an Innovation Centre for Organic Agriculture (page 1). The purpose of the Innovation Centre is to conduct research, experiments and development in the field of organic farming as well as to collect and disseminate knowledge about organic farming (page 2). The grants are awarded by the Danish Agriculture Agency to projects implemented by the Innovation Centre that (i) cover development and demonstration activities as well as research activities that create a basis for the implementation of development and demonstration activities, (ii) promote active collaboration and partnerships between the Innovation Centre and Danish and/or foreign knowledge institutions, or (iii) widely disseminate the Innovation Centre's research and development results (page 2). Projects must deliver results in organic innovation with particular focus on one or more of the following categories: circular food systems, animal welfare, climate, nature content, resource efficiency, economically robust farming (page 2).

Under the grant scheme established through the Parliamentary Act No. 272, the Organic Innovation Centre submitted 12 project applications (Evidence 2) with date and signature by senior representatives of the Centre. The project applications specified which type of activities would be covered by the project, by choosing between (i) research and/or development activities and (ii) demonstration, knowledge transfer and information actions (Section A1 of the project applications). Moreover, the applications specified the primary area of action, by choosing among the six areas listed in page 2 of the Parliamentary Act No. 272 and listed in the previous paragraph (Section A21 of the project applications).

**At least 6 project reports by beneficiaries have been submitted.**

12 final project reports by the beneficiaries (Evidence 3) set out the results delivered by the projects and 12 approval emails (Evidence 4) by the Danish Agricultural Agency to the respective person in

charge of a given project within the Organic Innovation Centre document the final approval by the Agency of each project. The reports include a brief description of the project, the project implementation, the contribution of the project to strengthening the innovative development of the organic farming sector, the achievement of the project's effects and objectives, and a list of the communication and dissemination activities of the project.

Furthermore, in line with the description of the measure, **the purpose of this measure shall be to establish an Innovation Centre. The centre shall conduct research, experiments and development within organic agriculture and food.**

The Parliamentary Act No. 272, sets out that the Ministry of Food, Agriculture and Fisheries obtained approval to provide grants of up to DKK 10 million in 2021 to an Innovation Centre for Organic Agriculture (page 1). The Parliamentary Act No. 272 states that of the DKK 10 million allocated in 2021, up to DKK 2.5 million were to be used for the establishment of the Innovation Centre and up to DKK 3.5 million were to be used for covering costs for its operation.

As evidenced by the registration of the Innovation Centre for Organic Agriculture at the national Central Business Register (Evidence 4), the Innovation Centre started operation on 14 July 2021, as a limited joint-stock company. According to the registration document, the purpose of the Innovation Centre for Organic Agriculture is to conduct research, experiments and development in the field of organic farming as well as to collect and disseminate knowledge about organic farming in order to create development for the benefit of the agricultural sector in a technically, economically and environmentally optimal manner, in accordance with good research practice and independently of other interests. This stated purpose replicates the wording found at page 2 of the Parliamentary Act No. 272.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target:** 10 - At least 10 project reports to support the development of more organic, plant-based food system submitted.

**Related Measure:** C2.I4 Plant-based Organic projects

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 10

**Time:** Q4 2025

**1. Context:**

The measure aims to create an annual fund within the Fund of Organic Farming to promote the development a more organic, plant-based food system.

Target 10 concerns knowledge-based initiatives targeting competence development and collaboration in the promotion of organic plant-based foods.

Target 10 is the only target of this investment. The investment has a final expected date for implementation in the fourth quarter of 2025.

**2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all its constitutive elements) has been satisfactorily fulfilled.
2	Project applications for 13 projects	Project applications dated and signed. Particularly relevant sections: <ul style="list-style-type: none"> <li>• Section 1: Project type and legal basis for the project,</li> <li>• Section 2: Project description, project activities, publication, dissemination and knowledge-sharing, deliverables and expected effects of the project.</li> </ul>
3	Professional reports for 13 projects by project beneficiaries	Project reports by project beneficiaries dated and signed. Particularly relevant sections: <ul style="list-style-type: none"> <li>• Section 5: Project activities,</li> <li>• Section 6: Main deliverables achieved by the project,</li> <li>• Section 8: Expected effects of the project, thus supporting the overall objective of the development of the market for organic, plant-based food.</li> </ul>
4	Order No. 1291 of 28 November 2024 on Aid for primary agricultural production and processing of	The Order specifies which agricultural projects and activities may be supported through agricultural funds (such as the organic farming

	agricultural products covered by EU State aid rules and financed by agricultural levy funds, etc., by The Danish Agriculture and Fisheries Agency	fund), available at <a href="https://www.retsinformation.dk/eli/Ita/2025/75">https://www.retsinformation.dk/eli/Ita/2025/75</a> .
5	Parliamentary Act No. 272 on Grants to the Innovation Centre for Organic Agriculture adopted by the Finance Committee of the Danish Parliament on 10 June 2021	Through this Act, the Ministry of Food, Agriculture and Fisheries establishes a special pool in the Organic Farming Fund targeting plant-based organic projects for the period 2021-2024, available at <a href="https://www.ft.dk/samling/20201/aktstykke/aktstk.272/index.htm">https://www.ft.dk/samling/20201/aktstykke/aktstk.272/index.htm</a> .
6	Publication of application rounds of 2022, 2023 and 2024 by the Organic Farming Foundation	The Organic Farming Foundation published on its website three applications rounds for the special pools of plant-based foods. The call for the 2023 application round is available at <a href="https://www.oekologifonden.dk/bevillingsaaret-2023-saerpuljer/">https://www.oekologifonden.dk/bevillingsaaret-2023-saerpuljer/</a> ; the call for the 2024 application round is available at <a href="https://www.oekologifonden.dk/bevillingsaaret-2024-saerpuljer/">https://www.oekologifonden.dk/bevillingsaaret-2024-saerpuljer/</a> .
7	Strategy of the Foundation of Organic Farming 2022-2025	The strategy of the Fund for the Plant-Based Foods Pool 2022-2025 describes the projects supported by the fund and their objectives. The strategy is published among the application material of the yearly pool for plant-based foods.

### 3. Analysis:

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

**The funds shall support projects consisting of research and development and knowledge-transfer initiatives, for the development of organic plant production and the market for organic, plant-based food.**

The Order No. 1291 of 28 November 2024 on Aid for primary agricultural production and processing of agricultural products covered by EU State aid rules and financed by agricultural levy funds, etc. (hereinafter referred to as "Order on Aid") (Evidence 4), specifies the types of agricultural projects and activities eligible for support through agricultural funds, including the organic farming fund. These projects include knowledge exchange and information actions and advisory services under Chapter 2, research and development under Chapter 3, and promotion measures for agricultural products under Chapter 4.

The Danish Authorities submitted signed and dated project applications for 13 projects (Evidence 2), of which 10 for single annual projects, 2 for multi-annual projects and 1 for an annual project with extension. Under paragraph 1.2 of the project applications, "Legal Basis for the project", applicants were requested to indicate the chapter of the Order on Aid to which the project belonged. Four projects were supported under Chapter 2 (knowledge exchange and information actions and

advisory services), six projects under Chapter 3 (research and development), and three projects under Chapter 4 (promotion measures for agricultural products).

Furthermore, under paragraph 1.1 of the project application, “The project in relation to the Fund’s strategy”, project applicants were requested to specify which type of activity would be covered by the project between (i) Development of organic plant production – agricultural products for plant-based food and (ii) Development of the market for organic, plant-based food. Nine of the 13 projects fell under category (i) and four under category (ii).

**At least 10 project reports have been submitted by project beneficiaries.**

The Danish authorities submitted project reports for 13 projects (Evidence 3) compiled by the project beneficiaries. The reports for 2024 were submitted through an online system. The reports include the purpose and objectives of the project, the main activities carried out, the key deliverables achieved in the relevant year, the expected effects, the satisfaction with the achievement of the purpose and objectives of the project and the satisfaction with the implementation of the project.

Furthermore, in line with the description of the measure, the **Establishment of a yearly pool in the Fund of Organic Farming shall support the development of a more organic, plant-based food system.**

The Parliamentary Act No. 272 on Grants to the Innovation Centre for Organic Agriculture (Evidence 5) provides for the creation of a yearly pool for plant-based food within the Fund of Organic Farming (hereinafter referred to as “the Foundation”) for the period 2021-2024. In the context of this measure, the Foundation published a calls for proposals and awarded the grants to projects under the special pool for plant-based foods, in 2022, 2023 and 2024 (Evidence 6), based on its four-year Strategy of the Foundation of Organic Farming for 2022-2025 (hereinafter referred to as “Strategy”) for the promotion of organic plant-based foods (Evidence 7). According to the Strategy, the Foundation’s priority is to promote the development of organic plant production – agricultural products for plant-based food and the development of the market for organic, plant-based food, with support for research and development, as well as support for knowledge transfer. By funding projects that promote the development of organic plant production, the Foundation is supporting the objective of creating a more organic, plant-based food system (Evidence 7).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone:** 20 – Selection of recipients of funds for replacing oil burners and gas furnaces.

**Related Measure:** C3.I1 Replacing oil burners and gas furnaces

**Qualitative Indicator:** Selection of fund recipients completed.

**Time:** Q1 2025

**1. Context:**

The measure aims at phasing oil and natural gas out of the heating system and replace it with electric heat pumps and district heating from renewable sources through financial support channelled via three different sub-schemes:

- The scrappage sub-scheme, which provides financial support to the installation of electric heat pumps,
- The district heating sub-scheme, which provides financial support to the installation of district heating,
- The decoupling sub-scheme, which provides financial support to the decoupling of gas furnaces.

Milestone 20 requires the selection of applications for replacing oil burners and gas furnaces in line with the objectives in milestone 19.

Milestone 20 is the second and last milestone of the investment, and it follows the completion of milestone 19, related to the conclusion of a political agreement deciding on the allocation of the subsidies to the three different sub-schemes. The investment has a final expected date for implementation in March 2025.

**2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all constitutive elements) was satisfactorily fulfilled.
2	List of selected applications under the scrappage sub-scheme	The selected applications are all listed, and a case number is provided for each application. The list further records the stage of the case, the applicant’s name, grant committed to the applicant, actual grant disbursed to the applicant, the number of heat pumps related to the application, the region, municipality and address where the heat pump(s) will be installed, the heat source that is being replaced, the expected price of the heat pump and the expected dates for the installation of the heat pump(s).
3	List of selected applications under the district heating sub-scheme	The selected applications are all listed and provided with their own case number, the project

		name, the name of the applicant, i.e., the company in charge of the project, grants committed to the applicant, disbursed amount to the applicant, and the difference between committed and disbursed amount.
4	List of selected applications under the decoupling scheme	The selected applicants are all listed, which lists three entities part of the Danish state gas distribution company, and the support they have received.
5	Guidelines for application to the scrappage scheme of 22 January 2025 by the Energy Agency	The guidelines dated 22 January 2025, from the Energy Agency, provide guidance on the application and selection process for the scrappage sub-scheme. The guidelines are also available at the following link: <a href="https://ens.dk/media/6326/download">https://ens.dk/media/6326/download</a>
6	Guidelines for the application to the district heating scheme of February 2025 by the Energy Agency	The guidelines dated February 2025 from the Energy Agency, provide guidance on the application and selection process for the district heating sub-scheme. The guidelines are also available at the following link: <a href="https://ens.dk/media/2874/download">https://ens.dk/media/2874/download</a>
7	Communication about the decoupling scheme of 3 January 2025 by Evida, the Danish state's gas distribution company	The communication about the decoupling scheme dated 3 January 2025 by Evida, the Danish state's gas distribution company, announces that the decoupling scheme is open for 2025 and is a result of the political climate agreement from 22 June 2020, where funds are allocated to decouple in the period 2021-2026. The communication is also available at the following link: <a href="https://evida.dk/nyheder/afkoblingspulje-2025/#:~:text=Puljen%20til%20gebyrfri%20afkobling%20fra, gasfyret%20med%20en%20alternativ%20energikilde">https://evida.dk/nyheder/afkoblingspulje-2025/#:~:text=Puljen%20til%20gebyrfri%20afkobling%20fra, gasfyret%20med%20en%20alternativ%20energikilde</a>

### 3. Analysis:

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

#### **The milestone shall be reached when the selection of applications for replacing oil burners and gas furnaces has been completed**

The applications for replacing oil burners and gas furnaces pertain to the three different sub-schemes that form part of the measure:

- 1) The scrappage sub-scheme
- 2) The district heating sub-scheme
- 3) The decoupling sub-scheme

For the scrappage sub-scheme, the completion of the selection of applications is listed in Evidence 2, which is a list of applications covering the period from October 2020 to November 2024. In the list's

column A, a case number is provided for each application. Among other details, the list records the stage of the case (ongoing or completed), the applicant's name, the grant committed to the applicant, the actual grant disbursed to the applicant, the number of heat pumps related to the application, the region, municipality and address where the heat pump(s) will be installed, the heat source being replaced, the expected price of the heat pump and the expected dates for installation of the heat pump(s).

For the district heating sub-scheme, the completion of the selection of applications is listed in Evidence 3, which is a list of applications covering the period from February 2020 to 2024. In the list's column A, a case number is provided for each application. Listed in the following columns are the project name, the applicant's name, i.e., the company in charge of the project, the grant committed to the applicant, the disbursed amount to the applicant, and the difference between the committed and disbursed amount.

For the decoupling sub-scheme, the completion of the selection of applications is listed in Evidence 4, which lists three entities that are part of the Danish state gas distribution company Evida that have received funding for the decouplings undertaken, and the amounts received. As described in Evidence 7 and also further below, the decoupling sub-scheme waives the fee payable to Evida for consumers having their gas furnaces decoupled. The funding from the sub-scheme is therefore paid directly to Evida by the Energy Agency, following an application from Evida to the Energy Agency. The list covers the period from March 2021, when the first call was launched, until the end of 2024. This also corresponds to the start of the overall decoupling-scheme, which began in 2021 according to page 1 of the communication (Evidence 7).

The Commission services conducted an on-the-spot check on 27 August 2025 to verify in real-time that the authority in charge (the Danish Energy Agency) of the three schemes, using their case management system, could extract the information provided in the lists (Evidence 2-4), and that the extracted information matched the information in the lists. The check was completed successfully, confirming that the information could be extracted for each case, and that the information provided in the lists (Evidence 2-4) matched the specific applications that were checked, thereby confirming that the lists provided are accurate.

### **Selection of recipients of funds for replacing oil burners and gas furnaces**

The applicants for the three sub-schemes are also the recipients of funds for the replacement of oil burners and gas furnaces. The description in the section above therefore also demonstrates the selection of recipients of funds for replacing oil burners and gas furnaces.

### **in line with the objectives in milestone 19.**

Milestone 19 concerned the conclusion of a political agreement on the allocation of the funds for the support schemes for replacing oil burners and gas furnaces with electric heat pumps and district heating. In addition, milestone 19 required at least a 30% reduction in the primary energy demand at the level of the building. Milestone 19 was assessed as satisfactorily fulfilled as part of Denmark's first payment request.

On page 5 of the Guidelines for application to the scrappage sub-scheme of 22 January 2025 by the Energy Agency (hereinafter referred to as "Guidelines for the scrappage") (Evidence 5) it is described that the purpose of the scheme is to promote the replacement of oil burners and gas furnaces with heat pumps in areas outside the district heating areas. On page 2 of the Guidelines for the application to district heating sub-scheme of February 2025 by the Energy Agency (hereinafter referred to as "Guidelines for the district heating") (Evidence 6), it is described that the purpose of the sub-scheme is to promote energy efficient district heating in lieu of oil burners and gas furnaces. On page 1 of the Communication about the decoupling scheme of 3 January 2025 by Evida, the

Danish state's gas distribution company (hereinafter referred to as "Communication") (Evidence 7) it is described that the sub-scheme supports the decoupling of gas furnaces by waiving the decoupling fee for customers wishing to decouple from the gas-grid. It is further described that it builds on the political Climate Agreement between *the Government, (Socialdemokratiet), Venstre, Dansk Folkeparti, Radikale Venstre, Socialistisk Folkeparti, Enhedslisten, Det Konservative Folkeparti, Liberal Alliance og Alternativet for Energy, Industry etc. of 22 June 2020* which allocated funds to the decoupling of gas furnaces in the period 2021-2026.

This demonstrates that the selection of applications is a continuation of the objectives set out in the political agreement covered by milestone 19, as the selection corresponds to the objectives of milestone 19, which is the replacement of oil burners and gas furnaces with electric heat pumps and district heating from renewable sources. Moreover, according to the Guidelines for the scrapping, Guidelines for the district heating and the Communication no significant changes have been made to the sub-schemes compared to the description of the sub-schemes reviewed as part of the assessment of milestone 19. This reaffirms the assessment of the objectives made in milestone 19, including that the sub-schemes lead to a reduction in the primary energy demand at the level of the building by at least 30%.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target:** 33 – 1 000 companies have used the tax deduction provided by the investment window

**Related Measure:** C4.I1 Investment window

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 1000

**Time:** Q2 2024

### 1. Context:

The measure consists of providing a temporary additional tax deduction (investment window) for the private sector amounting to 116% of costs for investments.

The tax reform consists of a temporarily increased tax deduction for companies investing in capacity costs, such as technology and software that may help increasing business operations and at the same time reduce greenhouse gas emissions.

The investment window does not include machinery running on fossil fuels to ensure a green transition of industry and ensure compliance with the “do no significant harm” principle.

Target 33 consists of 1000 firms having used the tax deduction.

Target 33 is the third and last target of the investment, and it follows the completion of milestone 31 and milestone 32, related to reaching an agreement on the legislation (milestone 31) and the adoption and entry into force of the legislation (milestone 32).

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	List of firms	List of 1349 firms that used the tax deduction including their names and the registration numbers of the various firms as well as the amounts that have been declared.
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	Tax notices for 2021 or 2022	This document is a compilation of tax notices ( <i>Årsoppgørelse</i> ) and corresponding tax information table ( <i>oplysningskema</i> ) for the year 2021 or 2022 indicating that the taxation for the year has been finalised for the firm covered by the tax notice and that the firm has used the tax deduction. Both 2021 and 2022 are covered by the period of 116% tax

	deduction for using the investment window.
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### 3. Analysis:

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

**The target is met when 1 000 companies have used the tax deduction provided by the investment window. A data extract shall show that minimum 1 000 companies have been using the tax deduction provided by the investment window.**

The evidence provided by the Ministry of Taxation is a list of 1349 firms that have used the tax deduction, including their compulsory unique identification number in the national registry of firms and the amount reported by the firm for investment expenditure. The number of firms listed exceeds the target of 1000 firms.

Following the selection of a random sample of 60 units, Denmark submitted the tax notice (*Årsopgørelse*) for the year 2021 or 2022 and the corresponding reported data from the tax declarations (known as the tax information table) for the sampled firms. Field number 110a indicates whether the sampled firm has benefitted from the 116% investment deduction in 2021 or 2022 and field number 110b sets out the actual amount. The relevance of these two fields for the use of the 2021 or 2022 tax deduction for investment is given by the reference to the Law No. 672 of 19 April 2021 on tax depreciation (*Afskrivningsloven*) Article 5D.

For 19 of the sampled firms, the tax notice (*Årsopgørelse*) was addressed to the same firm as the one covered by the content of the tax declaration (*oplysningskema*). However, in 41 cases the tax notice was addressed to the controlling company (typically a holding company), subject to joint tax arrangements. The relationship between these firms was verified via publicly accessible information available on the Danish CVR - Central Business Register (CVR-VIRK portal). In four cases additional documentation was submitted by the Tax authorities in order to establish the existence of joint tax arrangements.

The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met as all firms used the tax deduction.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target:** 36 – 1 000 companies have used the tax deduction provided by the accelerated depreciation.

**Related Measure:** C4.I2 Accelerated depreciation

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 1000

**Time:** Q2 2024

### 1. Context:

The initiative, that was part of the Green Tax Reform, delivers on the National Energy and Climate Plan by frontloading green and digital investments by companies, ensuring a just transition. The initiative increases the upper limit for tax depreciation of companies' minor acquisitions (such as machinery, equipment and computer-hardware) from DKK 14.100 to DKK 30.000. An increase in the threshold is expected to work as a short-term stimulus initiative, generating additional liquidity for firms.

Target 36 concerns 1 000 companies that have used the tax deduction provided by the accelerated depreciation. Target 36 is the third and last target of the investment, and it follows the completion of milestone 34 and milestone 35, related to the signing and publication of the political agreement on the Green Tax Reform including the accelerated depreciation and the adoption and entry into force of the law on the Green Tax Reform including the accelerated depreciation.

### 2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	List of firms	List of 1153 firms that used the tax deduction in the fiscal year 2022 or 2023 including their names and the registration numbers of the various firms as well as the amounts that have been declared. Companies are identified by their CVR-number or SE-number (unique company registration number).
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	Tax notices for 2022 or 2023	Annual tax assessment notices ( <i>årsoppgørelse</i> )
4	Annual reports	Annual reports and tax accounts to show the enterprises included the accelerated depreciation deduction in their taxable income
5	Tax accounts	Annual reports and tax accounts to show the enterprises included the accelerated

		depreciation deduction in their taxable income
6	Tax declarations	Screen dumps from the enterprise tax system DIAS containing tax declarations for the enterprises included in the sampling

### 3. Analysis:

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

**The target is met when 1 000 companies have used the tax deduction provided by the accelerated depreciation. A data extract shall show that minimum 1 000 companies have been using the tax deduction provided by the accelerated depreciation.**

The evidence provided by the Ministry of Taxation consists of a list of 1153 firms that have used the tax deduction for minor investments in the fiscal year 2022 or 2023, including their compulsory unique identification number from the Danish Central Business Register and the amount reported by the firm for investment expenditure. The number of firms listed exceeds the target of 1000 firms.

Following the selection of a random sample of 60 units, Denmark submitted for each of the sampled firms their internal annual accounts (årsregnskab) and their annual report (årsrapport) including the respective audit opinions provided by independent certified auditing companies as well as their tax declarations (Oplysningskema) for the year 2022 or 2023. For each of the units provided it was checked that costs for minor acquisitions had been incurred and recorded under a specific heading and were thus clearly identifiable. As minor acquisitions were reported for each company as a single figure summing up the costs of the year in question, it was not possible to analyse the number or exact size of the minor acquisitions. It was furthermore checked that the costs for these minor acquisitions were included in the overall expenditure of the relevant company and were thus represented in the annual accounts as set out in the audited annual reports. Finally, it was checked that the overall result set out in the annual report was identical to the result declared in the annual tax declaration and had resulted in corresponding tax deductions in the same fiscal period. It was thus verified that the correspondingly lower taxable income was recorded and reflected in the tax declarations.

The evidence provided for 57 units out of the sample of 60 units confirmed that the requirement of the target had been met as costs for minor acquisitions recorded in the internal accounts could be traced through the annual reports and had been represented in the tax declarations. For three out of the 60 units (items No. 16, 341, 1073), it was possible to identify recorded costs for minor acquisitions. In one of these cases (item No. 1073) it was not possible to further identify these costs in the overall expenditure of the company. For the two other cases (items No. 16 and 341) it was possible to identify these costs in the overall expenditure of the company and in the annual report, but it was not possible to identify the corresponding annual result in the tax declaration. Thus, the sampling was inconclusive for these three units. On this basis, a statistical analysis was carried out comparing the reported 1153 companies to the actual 60 companies of the sample and taking into account the overachievement of the target of 1153 companies for a required 1000 companies. The conclusion is that there is statistical assurance that the tax deduction has been used by 1000 companies. 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 Milestone:** 45 – Documentation of the results from the test scheme on road-pricing.

**Related Measure:** C5.I2 Development test of road-pricing

**Qualitative Indicator:** A report on the results from the test scheme.

**Time:** Q1 2024

### 1. Context:

This investment aims to initiate the development test of road pricing to explore efficient ways of taxing congestion and the damage and health costs associated with driving. The project management and dissemination of results is expected to be assigned to a University with scientific knowledge in the area of transport economics.

Milestone 45 concerns the documentation of the results from the test scheme on road-pricing.

Milestone 45 is the second and last milestone of the investment, and it follows the completion of milestone 44, related to the requirement to reach a political agreement on the description and organisation of the test scheme.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target was satisfactorily fulfilled.
2	Report from the test scheme on road pricing	Report on the test scheme on road pricing ( <i>Forsøg Med Vejafgifter For Personbiler</i> ). This report was prepared jointly by the Technical University of Denmark (DTU) and Sund & Bælt. It was released on 23 September 2024.

### 3. Analysis:

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

**The results from the test scheme on road-pricing shall be documented in a report.**

The findings from the road pricing test scheme are documented in a Report on the test scheme on road pricing (*Forsøg Med Vejafgifter For Personbiler*) (hereinafter referred to as “the Report”) (Evidence 2). The trial was conducted on behalf of the Ministry of Transport by a project group led by the Technical University of Denmark (DTU), with Sund & Bælt, a state-owned company with experience in transport links, as the primary partner. The Report was prepared jointly by the Technical University of Denmark and Sund & Bælt (Evidence 2, page 2).

As explained under paragraph “Introduction” (Evidence 2, pages 4 and 5), the Report is intended to provide insights into how congestion and related external costs can be addressed through targeted taxation.

The Report details the outcomes of the test scheme, including practical insights into the design and implementation of the pilot study, the technical solutions used by both users and administrators and observed changes in driving behaviour (Evidence 2, pages 30 to 47).

The Report was finalised on 23 September 2024 and subsequently submitted to the Ministry of Transport (Evidence 2, page 1).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target:** 51 – The construction of at least 45 km of new bike paths has been initiated.

**Related Measure:** C5.I7 Investments in bike paths in state roads and bicycle subsidy scheme for municipalities

**Quantitative Indicator:** Number of km

**Baseline:** 0

**Target:** 45

**Time:** Q4 2024

**1. Context:**

The investment aims at supporting the construction of bicycle infrastructure and the access to a more coherent bicycle road network for citizens. Knowledge and innovation projects, which may include but are not limited to smaller research and analysis projects providing new knowledge in the field of cycling, may also be financed by the pool, provided their amount does not exceed 10% of the total pool.

Target 51 requires that the construction of at least 45 km of new bike paths has been initiated for projects on state roads.

Target 51 is the first step of the implementation of the investment. It will be followed by target 52, related to the submission of completion reports or commissioning permits for 60 projects under the subsidy scheme by the beneficiaries. The investment has a final expected date for implementation in fourth quarter of 2025.

**2. Evidence provided:**

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target was satisfactorily fulfilled.
2	Overview of the bike paths project initiated under the subsidy. scheme "Pool for bicycle projects"	This document presents 22 bike path construction projects, including 6 initiated by municipalities and 16 by the Danish Road State Directorate on State Roads. The overview includes a unique identifier for each of the projects listed.
3	Confirmations of receipt of the municipality's grant application for municipal projects	These documents provide confirmations of receipt of the municipalities' grant applications to the system of the Danish Road Directorate.
4	Project descriptions for municipal projects	These documents include the annexes "Project description" that the municipalities applying to the subsidy scheme attached to their grant application.
5	Data extracts from the Danish Road Directorate's internal system indicating where the applications for	These documents are data extracts of the Danish Road Directorate's internal system indicating the SharePoint folders where

	municipal projects are stored	municipal grant applications are stored.
6	Grant agreements for municipal projects	These documents provide the grant agreements for municipal projects.
7	Grant acceptances for municipal projects	These documents provide evidence of grant acceptance for municipal projects.
8	Project completion reports for municipal projects	These documents provide the project completion reports prepared by the municipalities participating to the subsidy scheme.
9	Enterprise contracts for State Road projects	These documents are the enterprise contracts for State Road projects and indicate the total length of the bike path built on such roads.
10	Agreement on the “Disbursement of funds for cycling from the Agreement on the green transition of road transport” of 4 December 2020”	Agreement between the government, the Danish Social Liberal Party, the Socialist People's Party and the Unity party on disbursement of funds for cycling projects. This document confirms that funds were allocated to be used for 12 State Road projects.

### 3. Analysis:

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

**The Danish Road Directorate shall grant funds to the construction of at least 45 km of new bike paths. The bike paths construction shall be initiated for projects on state roads. For municipal beneficiaries, bike paths construction completion reports shall have been submitted.**

The overview document of 21 July 2025 presenting the bike paths projects initiated under the subsidy scheme “Pool for bicycle projects” provides details on the 18 bike path construction projects funded under the scheme, including six initiated by municipalities and 12 by the Danish Road Directorate on state roads (Evidence 2).

For the municipality projects (Evidence 2, sequential numbers 2 to 8), the combined length of the bike paths is 10.45 km. The length for each project is reported in the project descriptions (Evidence 4) which were annexed by the municipalities to their grant applications (Evidence 3). Data extracts from the Danish Road Directorate’s internal system (Evidence 5) confirm that the project descriptions were part of the submitted grant applications. The Danish authorities provided the confirmations of receipt of the project applications (Evidence 3), which report the same information as provided in the project applications by the municipalities. The grant agreements issued by the Danish Road Directorate (Evidence 6) demonstrate that the projects received approval under the “Pool for bicycle projects”, referring to the project applications (Evidence 3) by project title. The grant agreements confirm that the projects were to be carried out in accordance with the project applications including the project descriptions specifying the length of the bike paths to be constructed (page 1, Evidence 6). The grant acceptances (Evidence 7) indicate that the municipalities accepted the grants under the conditions set forth in the grant agreements (Evidence 6). Finally, the project completion reports (Evidence 8) signed by the municipal beneficiaries, confirm that the constructions of the bike paths have been completed.

For the 16 State Road projects (Evidence 2, sequential numbers 8 to 24), the lengths of the bike paths are specified in the enterprise contracts (Evidence 9). The combined length of the bike paths across these projects totals 40.55 km.

The Danish authorities provided the Agreement on the “Disbursement of funds for cycling from the Agreement on the green transition of road transport” of 4 December 2020 (Evidence 10), which confirms that funds were allocated to be used for all State Road projects, namely those relating to enterprise contracts (Evidence 9) number H15103, H20617, H33121, H34807-H34808, H37005, H44208, H46203, H47504, H51402, H61701, H63002, H70408.

The combined length of bike paths on state roads (40.55km) and municipal roads (10.45km) totals 51 km.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target:** 53 – At least 75 bike charging stations have been built.

**Related Measure:** C5.I6 Scheme to infrastructure for electric bicycles

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 75

**Time:** Q4 2024

### 1. Context:

The measure aims to increase the number of publicly accessible charging stations for electric bicycles and to support the European Commission’s sustainable and smart mobility strategy through urban planning that enhances connectivity with rural and suburban areas, providing commuters with sustainable mobility options.

Target 53 requires that final reports are submitted by project beneficiaries for at least 75 bike charging stations built with funding from the scheme to infrastructure for electric bicycles.

Target 53 is the only target of this investment, related to the construction of bike charging stations. The investment has a final expected date for implementation in fourth quarter of 2024.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target was satisfactorily fulfilled.
2	List of charging stations for electric bicycles build under the scheme to infrastructure for electric bicycles	List reporting 75 charging station projects, each with a unique identifier number, beneficiary and location.
3	Letters of commitment for 75 bike charging stations	The Danish Road Directorate issues such letters to commit grants from the subsidy scheme to the awarded beneficiaries. To accept the commitment, beneficiaries need to return such letters to the Danish Road Directorate, after having completed the form and signed the document.
4	Final project reports for 75 bike charging stations	The final project reports are signed by the beneficiaries and certify that the charging stations have been built. The final project reports present information on the project number and its location, as well as the expenses incurred for the construction of the charging station.
5	Official Gazette, Appendix E, Act No. 140 of 20 March 2024	The Act in which the Ministry of Transport was granted the request to the Parliamentary Finance Committee of DKK 12.2 million for the establishment of publicly accessible electric

		bike charging stations.
6	Application guide for grants for publicly accessible electric bike charging stations	The application guide sets out eligibility, grant size and administrative conditions, including public accessibility of the electric bike charging stations.
7	Website on “ <i>Pulje til offentlig opladning for elcykler</i> ” (pool for public charging of electric bikes)	The website contains guides for applications and other administrative guidance for applicants. The website reports a table of all 117 supported projects out of a total of 165 applications. Link: <a href="https://www.vejdirektoratet.dk/side/pulje-til-offentlig-opladning-elcykler">https://www.vejdirektoratet.dk/side/pulje-til-offentlig-opladning-elcykler</a> . The website was accessed on 28 August 2025.
8	Official Danish government portal for businesses	This website is managed by the Danish Business Authority and serves as a centralized digital platform for all interactions between companies and the Danish public administration. It allows to retrieve the name of municipalities or private companies from their CVR number. Link: <a href="https://virk.dk/search/">https://virk.dk/search/</a> . The website was accessed on 28 August 2025.

### 3. Analysis:

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

**Final reports shall be submitted by project beneficiaries for at least 75 bike charging stations built with funding from the scheme to infrastructure for electric bicycles.**

Final reports for 75 projects were submitted by the Danish authorities (Evidence 4). These reports, prepared by project beneficiaries (municipalities) certified that the charging stations had been built and provided an overview of total expenses incurred for each project for reimbursement by the Danish Road Directorate under the subsidy scheme.

Act No. 140 on the Establishment of a Subsidy Scheme for Public Electric Bicycle Charging Stations of 20 March 2024 (Evidence 5) provides the legal framework under which the Ministry of Transport received approval from the Parliamentary Finance Committee for DKK 12.2 million to establish the subsidy scheme for the construction of publicly accessible electric bike charging stations. The scheme was implemented by the Danish Road Directorate (Evidence 6, paragraph 1).

The Danish authorities provided a list of 75 charging stations funded under the scheme for electric bicycle infrastructure (Evidence 2). This list includes a unique identifier for each project, the corresponding beneficiary (municipality) and the project title.

Letters of commitment for all 75 projects were also provided (Evidence 3). These letters of commitment, issued by the Danish Road Directorate, informed beneficiaries that they had been selected to receive grants under the subsidy scheme. Beneficiaries accepted the commitment by completing, signing, and returning the letters of commitment to the Danish Road Directorate.

The Commission's services verified the accuracy of the information in evidence 2 by cross-checking project numbers, awarded municipalities, and project titles against both the letters of commitment (Evidence 3) and the final reports (Evidence 4) for all 75 stations. In cases where the letters of commitment did not include the name of the awarded municipality, the municipality was identified using its Central Business Register ("Det Centrale Virksomhedsregister") (CVR) number (Evidence 8). The Commission's services accessed the link provided by the authorities on 28 August 2025 to verify that the CVR numbers reported in the letters of commitment corresponded to the municipality that received the funds. This check was completed successfully, confirming that at least 75 bike charging stations have been built with funding from the scheme to infrastructure for electric bicycles. Project numbers and names were also verified against the final reports, confirming the beneficiary, location and other details, including compliance with the maximum grant of DKK 120,000 per project (Evidence 6, paragraph 5, page 3).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone:** 78 – Incorporation of "NEKST" in the Finance Acts for the years 2023 and 2024 and publication of the progress report.

**Related Measure:** C8.R1 National Energy Crisis Staff (NEKST)

**Qualitative Indicator:** NEKST incorporated in the Finance Acts for 2023 and 2024. NEKST recommendations published on the Ministry of Climate, Energy and Utilities website

**Time:** Q2 2024

### 1. Context:

The objective of the measure is to contribute to simplifying and expediting administrative and permitting procedures for the roll-out of green heating solutions and the deployment of onshore solar and wind energy projects.

Milestone 78 requires the establishment of a National Energy Crisis Staff (NEKST) structure which is tasked with identifying issues and proposing solutions to address challenges in implementing the green transition, in the areas of on-land renewable energy deployment and phase out of gas for households heating. NEKST recommendations shall be published. Upon publication, the Danish Parliament shall be informed.

Milestone 78 is the first step of the implementation of the reform. It will be followed by target 79 related to the implementation of a number of measures recommended by NEKST, target 80 related to the approval by municipalities of district heating project proposals to phase out gas, and target 81 related to the removal of barriers to solar energy on land and onshore wind. The reform has a final expected date for implementation in the second quarter of 2026.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	The agreement <i>“Responsibility for Denmark - The political basis for Denmark’s government”</i> of 14 December 2022	This is the programmatic document which provides the political basis for the Danish government. It was presented on 14 December 2022 and published on the website of the Danish Ministry of Finance on 20 December 2022. It is available at the following link: <a href="https://fm.dk/udgivelser/2022/december/regeringsgrundlag-ansvar-for-danmark/">https://fm.dk/udgivelser/2022/december/regeringsgrundlag-ansvar-for-danmark/</a> .
3	Finance Act for the Financial year 2023 – text and notes § 29 Ministry of Climate, Energy and Utilities	This is the section of the Finance Act for the Financial Year 2023 relevant for budget lines under the competence of the Ministry of Climate, Energy and Utilities. The Finance Act was adopted by the Danish Parliament on 16 May 2023 and published on the website of the Ministry of Finance on 13 June 2023. It is available at the following link:

		<p><a href="https://fm.dk/udgivelser/2023/juni/finansloven-for-2023/">https://fm.dk/udgivelser/2023/juni/finansloven-for-2023/</a> .</p> <p>The relevant section of the Finance Act containing text and notes § 29 Ministry of Climate, Energy and Utilities is available here: <a href="https://fm.dk/media/jlmb5c10/fl23a29.pdf">https://fm.dk/media/jlmb5c10/fl23a29.pdf</a>.</p> <p>References in the analysis are made to the relevant section above.</p>
4	Finance Act for the Financial year 2024 – text and notes § 29 Ministry of Climate, Energy and Utilities	<p>This is the section of the Finance Act for the Financial Year 2024 relevant for budget lines under the competence of the Ministry of Climate, Energy and Utilities. The Finance Act was adopted by the Danish Parliament on 14 December 2023 and published on the website of the Ministry of Finance on 27 February 2024. It is available at the following link: <a href="https://fm.dk/udgivelser/2024/februar/finansloven-for-2024/">https://fm.dk/udgivelser/2024/februar/finansloven-for-2024/</a> .</p> <p>The relevant section of the Finance Act containing text and notes § 29 Ministry of Climate, Energy and Utilities is available here: <a href="https://fm.dk/media/aocaxxqw/fl24a29.pdf">https://fm.dk/media/aocaxxqw/fl24a29.pdf</a> .</p> <p>References in the analysis are made to the relevant section above.</p>
5	Press release “The government establishes a national energy crisis team” of 29 March 2023	<p>The press release was published on the website of the Danish Ministry of Climate, Energy and Utilities on 29 March 2023. It contains the official announcement that a National Energy Crisis Task Force (NEKST) has been established by the Danish government. It is available at the following link: <a href="https://www.kefm.dk/aktuelt/nyheder/2023/mar/regeringen-etablerer-national-energikrisestab-">https://www.kefm.dk/aktuelt/nyheder/2023/mar/regeringen-etablerer-national-energikrisestab-</a> .</p> <p>The members and structure of NEKST can be seen at the following link: <a href="https://www.kefm.dk/klima/nekst-den-nationale-energikrisestab/medlemmer-og-organisation">https://www.kefm.dk/klima/nekst-den-nationale-energikrisestab/medlemmer-og-organisation</a> .</p>
6	Final Report by NEKST working group “Mere sol og vind på land” published on the website of the Ministry of Climate, Energy and Utilities on 26 February 2024	<p>This is the final report prepared by NEKST working group dedicated to the expansion of solar and wind energy capacity on land. It contains 27 recommendations. The press release announcing the publication is available here: <a href="https://www.kefm.dk/aktuelt/nyheder/2024/feb/nekst-27-veje-til-mere-sol-og-vind-paa-land">https://www.kefm.dk/aktuelt/nyheder/2024/feb/nekst-27-veje-til-mere-sol-og-vind-paa-land</a> .</p> <p>The report is available at the following link: <a href="https://www.kefm.dk/Media/638444494605230189/Nekst_Mere%20sol%20og%20vind%20pa%C2%B0%20land.pdf">https://www.kefm.dk/Media/638444494605230189/Nekst_Mere%20sol%20og%20vind%20pa%C2%B0%20land.pdf</a> .</p>

7	Final Report by NEKST working group “ <i>Farvel til gas i danske hjem</i> ” published on the website of the Ministry of Climate, Energy and Utilities on 14 March 2024	This is the final report prepared by NEKST working group dedicated to phasing out gas for heating in Danish households. It contains 30 recommendations. The press release announcing the publication is available here: <a href="https://www.kefm.dk/aktuelt/nyheder/2024/mar/nekst-10-anbefalinger-skal-saette-tempo-paa-udfasningen-af-gas-i-danske-hjem-">https://www.kefm.dk/aktuelt/nyheder/2024/mar/nekst-10-anbefalinger-skal-saette-tempo-paa-udfasningen-af-gas-i-danske-hjem-</a> . The report is available at the following link: <a href="https://www.kefm.dk/Media/638459533724126884/Nekst_Farvel%20til%20gas%20i%20danske%20hjem.pdf">https://www.kefm.dk/Media/638459533724126884/Nekst_Farvel%20til%20gas%20i%20danske%20hjem.pdf</a> .
8	Letter of 14 March 2024 addressed by the Danish Minister for Climate, Energy and Utilities to the Parliamentary Committee on Climate, Energy and Supply	The Letter informs the relevant Parliamentary Committee of the publication of the final reports by NEKST working groups “ <i>Farvel til gas i danske hjem</i> ” and “ <i>Mere sol og vind på land</i> ” .

### 3. Analysis:

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

**Building upon the Government Coalition Agreement from 14 December 2022 to establish “NEKST”, the initiatives to set up NEKST shall be incorporated in the Finance Acts for 2023 and 2024 respectively.**

Moreover, in line with the description of the measure, **the Danish government shall establish a national energy crisis taskforce (NEKST) tasked with identifying issues and proposing solutions to address challenges in implementing the green transition. The task force shall be assisted by a secretariat, placed under the responsibility of the Ministry of Climate, Energy and Utilities.**

In the agreement “*Responsibility for Denmark - The political basis for Denmark's government*” of 14 December 2022, the leaders of the parties composing the new Danish government coalition committed to establishing a National Energy Crisis Task Force (NEKST) to, among others: i) ensure national coordination of the roll-out of district heating and other initiatives aimed to reduce the consumption of natural gas for heating; ii) identify barriers to the agreed ambitions for scaling up solar and wind energy on land and recommend to the government any measures that can accelerate the expansion (Evidence 2, pages 27 and 28).

The NEKST set-up initiatives have been incorporated in the Finance Acts for 2023 and 2024. The Finance Act for the Financial year 2023 – text and notes § 29 Ministry of Climate, Energy and Utilities (Evidence 3) specifies at its section § 29.11.01.10 that DKK 5 million is allocated annually in 2023 and 2024 for the operation of NEKST Secretariat placed under the responsibility of the Ministry of Climate, Energy and Utilities (page 34). The Finance Act for the Financial year 2024 – text and notes § 29 Ministry of Climate, Energy and Utilities (Evidence 4) further confirm the DKK 5 million allocation over the two years and clarifies that finances come from the REPowerEU chapter of the national Recovery and Resilience Plan (page 48).

As further evidenced by the Press release “*The government establishes a national energy crisis team*” of 29 March 2023 (hereinafter referred to as “Press release”) (Evidence 5), published on the website of the Ministry of Climate, Energy and Utilities, the Danish government has established

NEKST. As specified in the Press release, two separate working groups under NEKST were tasked with identifying issues and proposing solutions in two areas: the working group “*Farvel til gas i danske hjem*” (hereinafter referred to as “NEKST WG1”) was tasked with supporting and accelerating the transition to green heating solutions in Danish households, while the working group “*Mere sol og vind på land*” (hereinafter referred to as “NEKST WG2”) was tasked with supporting a faster expansion of solar and wind energy on land. With NEKST, the Danish Government created a framework for solution-focused and intensive cooperation between public authorities, municipalities, the energy sector and other relevant actors (Evidence 5).

**The recommendations of NEKST working groups 1 and 2 shall be published on the website of the Ministry of Climate, Energy and Utilities. These recommendations shall include descriptions of concrete initiatives and administrative actions recommended, including identified needs for regulatory or legislative action.**

Moreover, in line with the description of the measure, NEKST shall: i) **examine specific measures to remove barriers and shorten the administrative processes for the preparation and approval of district heating projects;** ii) **identify barriers to conversion to other green heating solutions and advise on ensuring citizens receive relevant information on green solutions to phase out gas for heating in households;** iii) **identify and recommend measures to remove barriers to upscaling of solar and wind energy on land.**

The Final Report by NEKST WG1 was published on the website of the Ministry of Climate, Energy and Utilities on 14 March 2024 (Evidence 7). The working group was composed of ten members from leading industries, civil society organisations and relevant state-owned entities (list of members on page 72, Evidence 7). The Final Report by NEKST WG1 contains 30 separate recommendations to accelerate the transition to green heating solutions, structured around three strands: district heating projects and measures in place as soon as possible, fast and efficient rollout of green heating, and green individual heating solutions (page 9). For each recommendation, the Final Report explains the current problem and describes the suggested concrete initiatives and administrative actions to be taken. The recommendations also cover needs for regulatory and legislative action. For instance, under recommendation 3.3, NEKST recommended that the depreciation period for investments in district heating pipes be aligned with the technical lifespan of an installation (page 38). More specifically, NEKST recommended that district heating companies be allowed to depreciate capital investments over a period of maximum 45 years, as compared to the current maximum of 30 years. Consequently, NEKST also recommended that loans signed by district heating companies with *KommuneKredit* (a special-purpose credit institution that provides funding for local growth and the green transition in municipalities and regions across Denmark) should have a duration of up to 45 years, instead of the current maximum of 30 years.

Under recommendation 6.2, NEKST working group examined a measure to remove barriers and shorten the administrative processes for the preparation and approval of district heating projects (page 49). NEKST working group explained that the costs and speed at which works for the deployment of district heating and disconnection from the gas network can be completed depend heavily on the conditions set by the relevant road authorities in connection with excavation permits. NEKST recommended that the state takes the initiative to spread best practices for excavation permits in collaboration with the Association of Municipalities and with input from relevant stakeholders, while taking local conditions into account. Under recommendation 8.1, NEKST also recommended the government take the initiative, in collaboration with relevant authorities and stakeholders, to ensure availability of adequate, updated, and standardised data on the expansion of the district heating infrastructure (page 57). NEKST noted that the current data framework is incomplete and flawed and this represents a barrier to the fast roll-out of district heating projects.

Under recommendations 9.2 and 9.3 (pages 62-64), NEKST recommended that the heat pump fund be opened as soon as possible in 2024 and that the fund remain open throughout the whole year. NEKST noted that uncertainty related to opening and closing windows of past rounds resulted in a lower market uptake. NEKST also recommended that municipalities communicate to citizens and guide them more actively about the conversion to heat pumps; the Danish Energy Agency and the Association of Municipalities should jointly take the initiative to standardise the municipalities' communication to citizens about individual heat pumps. Under recommendation 1.3, NEKST advised the Danish authorities to establish a legal basis for Evida (national gas distribution company) to disconnect customers from the gas distribution system on its own initiative and according to specific criteria, provided that the relevant homeowners are notified in due time (page 22). NEKST examined that planned and announced decoupling of gas customers in existing and approved district heating areas serves as an essential motivating factor for citizens' decision to convert to centralised systems in district heating areas.

The Final Report by NEKST WG2 was published on the website of the Ministry of Climate, Energy and Utilities on 26 February 2024 (Evidence 6). The working group was composed of ten members from leading industries, civil society organisations and relevant state-owned entities (list of members at page 54, Evidence 6). The Final Report by NEKST WG2 contains 27 separate recommendations to accelerate the expansion of renewable energy on land, structured around three main areas: local support, deployment areas, and faster processes (page 20). For each recommendation, the Final Report explains the current problem, describes the suggested concrete initiatives and administrative actions to be taken and their expected impact, and clarifies the implementation status. The recommendations also cover needs for regulatory and legislative action. For instance, under recommendation 3.4, NEKST working group recommended enacting a temporary exception from the forest building line rule contained in the Danish Nature Protection Act, so that renewable energy installations could be built in forests with low biodiversity value (page 32). The exception would apply until relevant national renewable energy targets are met. This also qualifies as an instance where NEKST identified and recommended measures to remove barriers to the upscaling of solar and wind energy on land, in line with the measure description. Another example is provided by recommendation 2.2, which concerns the distribution among municipalities of property and corporate taxes levied on renewable energy facilities. NEKST recommended that, contrary to the current situation, property taxes be all allocated to the municipality where the installation is located and that the corporate taxes also be retained by the municipality which issued the relevant permits and where the facility has been built (page 24). This is expected to provide more incentives for municipalities to designate renewable energy installation areas within their geography. A third example is recommendation 6.1, under which NEKST recommended that boards processing complaints related to new renewable energy installations should have the ability to set reasonable deadlines for when a final complaint must be submitted and can no longer be elaborated (page 50). If these deadlines are not adhered to, the complaints boards should be able to dismiss the complaint. Contentless preliminary complaints should also be dismissible.

#### **Upon publication, the Danish Parliament shall be informed.**

As evidenced by the letter of 14 March 2024 addressed by the Danish Minister for Climate, Energy and Utilities to the Parliamentary Committee on Climate, Energy and Supply (Evidence 8), the relevant Parliamentary Committee was informed of the publication of the final reports prepared by NEKST working groups "*Farvel til gas i danske hjem*" and "*Mere sol og vind på land*". In the letter, the Minister included a link to the published reports and confirmed that the administration was examining NEKST recommendations with a view of their swift implementation.

#### **4. Commission Preliminary Assessment: Satisfactorily fulfilled.**

**Number and name of the Milestone:** 82 – Preparation and publication of a call for tender for 4 GW offshore wind

**Related Measure:** C8.I1 Supporting the deployment of wind energy

**Qualitative Indicator:** At least one call for tender for 4 GW offshore wind prepared and published

**Time:** Q1 2026

### 1. Context:

This investment consists of two sub-measures. The overall objective is to support the deployment of wind energy and to contribute to achieving the EU's target of 300 GigaWatt (GW) of offshore wind energy in Europe by 2050.

The relevant sub-measure for milestone 82 is sub-measure 1: Preparations for 4 Gigawatt (GW) offshore wind energy expansion. It is expected to facilitate the expansion of Denmark's offshore wind energy generation. It shall cover the costs for the preparation of a call for tenders for 4 GW offshore wind energy and the publication of at least one call. The measure shall be implemented by the Danish Energy Agency.

Milestone 82 is related to the preparation and publication of at least one call for tender for 4GW offshore wind.

Milestone 82 is the first step of the implementation of the investment. It will be followed by milestone 83, related to a report on the potential offshore wind capacity in Denmark published by the Danish Energy Agency. The investment has a final expected date for implementation in the second quarter of 2026.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	Notice of Open Competition No. 263499-2024 for construction works at the Kriegers Flak II Offshore Wind Farm site	This open competition procedure was published by the Danish Energy Agency on 3 May 2024 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. It is available at the following link: <a href="#">263499-2024 - Competition - TED</a> .
3	Notice of Open Competition No. 263880-2024 for construction works at the North Sea I, A1, Offshore Wind Farm site	This open competition procedure was published by the Danish Energy Agency on 3 May 2024 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. It is available at the following link: <a href="#">263880-2024 - Competition - TED</a> .
4	Notice of Open Competition No. 264578-2024 for construction works	This open competition procedure was published by the Danish Energy Agency on 3 May 2024 on

	at the North Sea I, A3, Offshore Wind Farm site	the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. It is available at the following link: <a href="#">264578-2024 - Competition - TED</a> .
5	Notice of Open Competition No. 265710-2024 for construction works at the Hesselø Offshore Wind Farm site	This open competition procedure was published by the Danish Energy Agency on 3 May 2024 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. It is available at the following link: <a href="#">265710-2024 - Competition - TED</a> .
6	Notice of Open Competition No. 265852-2024 for construction works at the North Sea I, A2, Offshore Wind Farm site	This open competition procedure was published by the Danish Energy Agency on 3 May 2024 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. It is available at the following link: <a href="#">265852-2024 - Competition - TED</a> .
7	Notice of Open Competition No. 263371-2024 for construction works at the Kattegat Offshore Wind Farm site	This open competition procedure was published by the Danish Energy Agency on 3 May 2024 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. It is available at the following link: <a href="#">263371-2024 - Competition - TED</a> .
8	Press release <i>“The largest offshore wind tender in Danish history is underway”</i> by the Danish Energy Agency of 22 April 2024	The press release was published on 22 April 2024 on the website of the Danish Energy Agency to announce publication of six tenders for the establishment of at least 6 GigaWatt of additional offshore wind power. It is available at the following link: <a href="#">The largest offshore wind tender in Danish history is underway</a> .
9	Notice of Planning No. 406053-2023 – market dialogue 1	This notice was published by the Danish Energy Agency on 5 July 2023 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. With this notice, the Danish Energy Agency invited potential tenderers and relevant economic operators to participate in a market dialogue regarding the draft documentation for upcoming procurements of 6GW of offshore wind energy capacity. It is available at the following link: <a href="#">406053-2023 - Planning - TED</a> .
10	Notice of Planning No. 30773-2024 – market dialogue 2	The notice was published by the Danish Energy Agency on 16 January 2024 on the TED (Tenders electronic daily) portal, the official portal of the European Union for public procurement notices. With this notice, the Danish Energy Agency invited potential tenderers and relevant economic operators to participate in a second

		market dialogue regarding the updated draft documentation for upcoming procurements of 6GW of offshore wind energy capacity. It is available at the following link: <a href="#">30773-2024 - Planning - TED</a> . The draft procurement documents were available to interested parties upon log in at the following link: <a href="#">eu-supply.com</a> .
11	Finance Act for the Financial year 2025 – text and notes § 29 Ministry of Climate, Energy and Utilities	This is the section of the Finance Act for the Financial Year 2025 relevant for budget lines under the competence of the Ministry of Climate, Energy and Utilities. The Finance Act was adopted by the Danish Parliament on 12 December 2024 and published on the website of the Ministry of Finance on 27 February 2025. It is available at the following link: <a href="#">Finance Act for the financial year 2025</a> . The relevant section of the Finance Act containing text and notes § 29 Ministry of Climate, Energy and Utilities is available here: <a href="#">Finanslov for finansåret 2025 - § 29. Klima-, Energi- og Forsyningsministeriet</a> . References in the analysis are made to the relevant section above.

### 3. Analysis:

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

**Preparation and publication of at least one call for tender for 4 GW offshore wind. Preparatory work includes analytical, technical, and legal work for preparing the tender, market dialogue, and the tender procedure.**

Furthermore, in line with the description of the measure, **it shall cover the costs for the preparation of a call for tenders for 4 GW offshore wind energy and the publication of at least one call.**

On 3 May 2024, six calls for tender were prepared and published by the Danish Energy Agency on the TED (Tenders Electronic Daily) portal - the official portal of the European Union for public procurement notices (Evidence 2 to 6, Notices of Open Competition). Each call concerns the establishment of an offshore wind farm with electricity production capacity of at least 800 MW or 1 GW (see section 2.1 common to the six Notices). The combined capacity to be delivered by concessionaires under these calls is at least 5.8 GW, exceeding the 4 GW requirement.

As specified in section 2.1.4 of each notice, the Danish Energy Agency clarified that it receives EU funding under the national Recovery and Resilience Plan for the preparation and execution of the procurement process. The technical, analytical and legal work for preparing the tenders and the tender procedures resulted in the procurement documents that were accessible on the official tender platform to potential applicants upon logging in. The draft procurement documents were sent by the Danish Energy Agency for market dialogue on 5 July 2023, as evidenced by the Notice of Planning No. 406053-2023 – market dialogue 1 submitted by the Danish authorities (Evidence 9). According to section 1.4 of the notice, the Danish Energy Agency invited potential tenderers and relevant economic operators to participate in the market dialogue regarding the upcoming

procurements of 6 GW offshore wind farms in Denmark pursuant to the Directive 2014/23/EU on the award of concession contracts. Following up on the outcomes of the market dialogue, the updated procurement documents were sent to a second market dialogue on 16 January 2024, as evidenced by the Notice of Planning No. 30773-2024 – market dialogue 2 submitted by the Danish authorities (Evidence 10).

The Finance Act for the 2025 financial year – text and notes § 29 Ministry of Climate, Energy and Utilities (Evidence 11) specifies that DKK 4.2 million is allocated annually in 2023-2026, of which DKK 3.3 million is designated for costs related to tendering areas for at least 4 GW of offshore wind capacity. It also specifies that these funds are financed under REPowerEU chapter (page 31).

Furthermore, in line with the description of the measure, **the measure shall be implemented by the Danish Energy Agency.**

As evidenced by sections 1.1 and 5.1.16 of the Notices of Open Competition (Evidence 2 to 7), the Danish Energy Agency is the official contracting authority under the notices and is also the entity responsible for receiving requests to participate and for processing the tender offers.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone:** 86 - Practical implementation of the green upskilling funds

**Related Measure:** C8.I2 Green upskilling

**Qualitative Indicator:** Conclusion of an agreement for the practical implementation of the green upskilling funds between the government and the parties to the political agreement on the green tax reform from 24 June 2022

**Time:** Q4 2024

### 1. Context:

The objective of the measure is to improve the conditions for the green upskilling of the labour force. The investment shall target providers of i) vocational education and training and ii) adult vocational training. The funds shall be used i) to purchase equipment contributing to the development of skills and knowledge related to green technologies and sustainability, ii) to develop teachers' skills related to green technologies and sustainability, iii) to develop and test training courses contributing to green upskilling.

This milestone concerns the conclusion of an agreement on the practical implementation of the funds for green upskilling between the government and the parties to the political agreement on the green tax reform for industry from 24 June 2022.

Milestone 86 is the first step of the implementation of the investment. It will be followed by milestone 87 and target 88, related to the commitment and disbursement of the funds for green upskilling. The investment has a final expected date for implementation in the third quarter of 2026.

### 2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	Agreement between the government and the Liberal Party, the Socialist People's Party, the Social Liberal Party, the Conservative People's Party on "Green tax reform for industry, etc." of 24 June 2022	The Agreement, dated 24 June 2022, was published here: <a href="#">Aftale mellem regeringen og Venstre, Socialistisk Folkeparti, Radikale Venstre, Det Konservative Folkeparti om: Grøn skattereform for industri mv.(24. juni 2022)</a> .
3	The ministerial document "Implementation model for green upskilling etc." published by the Ministry of Children and Education on 1 May 2024.	The ministerial document, dated 1 May 2024, was published on the website of the Ministry of Children and Education here: <a href="#">MIN: Godkendelse af aftaletekst for REPowerEU</a> . It contains the details of the practical implementation model for green upskilling funds.
4	Press release "New pools of DKK 217 million for green continuous education and upskilling" of 14 May 2024 by the Danish Ministry of	Press release published on the website of the Ministry of Children and Education on 14 May 2024. The press release announces that the parties to the 24 June 2022 Agreement on

	Children and Education.	"Green tax reform for industry, etc." reached an agreement on a model for implementation of green upskilling funds. The press release can be accessed at the following link: <a href="#">New pools of DKK 217 million for green continuing education and upskilling   Ministry of Children and Education</a> .
5	Finance Act for the financial year 2025 – Text and notes §20. Ministry of Children and Education	This is the section of the Finance Act for the Financial Year 2025 relevant for budget lines under the competence of the Ministry of Children and Education. The Finance Act was adopted by the Danish Parliament on 12 December 2024 and published on the website of the Ministry of Finance on 27 February 2025. It is available at the following link: <a href="#">Finance Act for the financial year 2025</a> . The relevant section of the Finance Act containing text and notes §20. Ministry of Children and Education is available here: <a href="#">Finanslov for finansåret 2025 - § 20. Børne- og Undervisningsministeriet</a> . References in the analysis are made to the relevant section above.

### 3. Analysis:

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

**The milestone shall be reached with the conclusion of an agreement on the practical implementation of the funds for green upskilling between the government and the parties to the political agreement on the green tax reform for industry from 24 June 2022.**

On 24 June 2022, the Danish government, the Liberal Party, the Socialist People's Party, the Social Liberal Party, and the Conservative People's Party reached a political agreement on "Green tax reform for industry, etc." (hereinafter referred to as "political agreement") (Evidence 2). Under that political agreement, the parties also committed to strengthening green continuous education and upskilling opportunities by setting aside DKK 100 million annually in 2025 and 2026 for a reserve to support companies in accessing the right skills for the green transition (page 11). In the same political agreement, it was also stated that the specific implementation of the funds would be decided by the parties to the political agreement on the basis of a proposal submitted by the government (page 11).

As announced in the press release "New pools of DKK 217 million for green continuous education and upskilling" of 14 May 2024 issued by the Danish Ministry of Children and Education (hereinafter referred to as "press release") (Evidence 4), the government and the parties behind the political agreement of 24 June 2022 have reached an agreement on the model for the practical implementation of the funds for green upskilling. The model for the practical implementation of the funds for green upskilling is set out in the ministerial document "Implementation model for green upskilling etc." published by the Ministry of Children and Education on 1 May 2024 (hereinafter referred to as "ministerial document") (Evidence 3) and referred to by the same press release (Evidence 4).

**The agreement on the practical implementation of the funds shall include a budget commitment of at least DKK 207 800 000 and set out that the funds shall be used for:**

- 1. equipment investments, including a description of how the equipment investments are expected to contribute to the development of skills and knowledge related to green technologies and sustainability;**
- 2. skills development of teachers, including a description of how teacher training relates to courses dedicated to green technologies and sustainability;**
- 3. the development and testing of training courses, including a description of how these courses contribute to green upskilling and of how teachers or instructors competent in the subject in the school (s) or institution (s) are to be involved in the development and testing process.**

Furthermore, in line with the description of the measure, **the funds shall be used i) to purchase equipment contributing to the development of skills and knowledge related to green technologies and sustainability, ii) to develop teachers' skills related to green technologies and sustainability, iii) to develop and test training courses contributing to green upskilling.**

Under the ministerial document (Evidence 3, page 1), a total of DKK 217 million is allocated to providers of vocational education and training for a number of initiatives:

- 50% of the envelope is for equipment investments that contribute to the development of skills and knowledge related to green technologies and sustainability;
- 25% of the envelope is for the professional development of teachers in vocational and labour market training;
- 25% of the envelope is for the development and testing of training programmes.

This is also confirmed by the press release (Evidence 4).

Moreover, the budgetary commitments for the three areas listed above were confirmed in the Finance Act for the financial year 2025 – Text and notes §20. Ministry of Children and Education (hereinafter referred to as “Finance Act for the financial year 2025”) (Evidence 5). Specifically, budget line “20.38.15. Grøn omstilling af erhvervsuddannelserne” (pp. 158-159) includes expenditure authorisations for a total of DKK 223.4 million for a pool for green equipment investments, a pool for professional skills development of teachers, and a pool for the development and testing of teaching and training programmes in 2025 and 2026.

For equipment investments, the ministerial document further specifies that these investments are expected to contribute to the development of skills and knowledge related to green technologies and sustainability by enabling teaching in new technologies and methods, in particular in the technology, construction and transport sectors (page 2). Programme providers can apply for funds for equipment investments that enable new technology or new methods to be taught that provide learners and course participants with skills and competences for the green transition. The funds can also be used for teacher competence development related to the equipment (page 2).

For skills development of teachers, the ministerial document further specifies that providing training opportunities to teachers equips them with the right set of competences and skills, which can then be transferred to students and course participants to meet the demand for qualifications in professions needed for the green transition (pages 2 and 3).

For the development and testing of training courses, the ministerial document further specifies that these courses are broadly understood as teaching activities, professional activities and events that contribute to skills and competence development in climate adaptation and green transition topics. The document clarifies that projects can, for example, be teaching programmes that i) support skills in recycling and reduction of different types of materials in construction and industry, ii) focus on

sustainable energy production and supply, iii) implement business models that are less harmful to the climate in terms of production and consumption. It also clarifies that teachers/instructors must be involved in the development and testing of the courses within the context of relevant professional committee(s) or continuous education committees, also in collaboration, when possible, with relevant knowledge centres and knowledge ecosystems.

The explanatory notes under budget line “20.38.15. Grøn omstilling af erhvervsuddannelserne” of the Finance Act for the financial year 2025 (Evidence 5, p. 159) confirms that grants can be awarded under the funds for: i) equipment investments aimed at teaching new technology or new methods that provide students and course participants with skills and competences in the green transition, ii) professional upskilling of trainers, so that teachers and educational institutions can equip students and course participants to meet the demand for qualifications in sectors relevant for the green transition, and iii) development and testing of training programmes in the field of green transition that help students and course participants gain skills in climate adaptation and green transition.

Furthermore, in line with the description of the measure, **the investment shall target providers of vocational education and training and of adult vocational training.**

According to the ministerial document (Evidence 3, page 1) and press release (Evidence 4), the funds are specifically aimed at supporting providers of vocational education and training, and labour market training in the context of the green transition. This is further confirmed by the Finance Act for the financial year 2025 (Evidence 5), which specifies that the funds will be allocated through application pools in 2025 and will target providers of vocational education and training and labour market training (adult vocational training).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.